

Escambia County

Proposed Community Partners | Fiscal Year **2026-2027**

Volume 1

Table of Contents
Community Partners FY 26-27

Volume 1

General Fund 001

Tab Number	Agency		Amount
1	211 United Way	..... $	25,000.00
2	BRACE	..... $	100,000.00
3	Community Health Northwest Florida	..... $	450,000.00
4	Council on Aging	..... $	45,000.00
5	EComfort, Inc	..... $	15,000.00
6	Family Promise	..... $	50,000.00
7	Gulf Coast Veterans Advocacy Council	..... $	30,000.00
8	Harvest Community Outreach, Inc	..... $	5,000.00
9	Health and Hope Clinic	..... $	30,000.00
10	Lakeview Center, Inc	..... $	397,265.00
11	Pensacola Caring Hearts	..... $	42,000.00
12	Wildlife Sanctuary	..... $	43,250.00

Local Option Sales Tax Fund 353

13	Center for Independent Living of NW FL	..... $	60,000.00
14	Gulf Coast Minority Chamber	..... $	75,000.00
15	Pensacola Escambia Development Comm	..... $	600,000.00
16	Northwest Florida Defense Partners	..... $	100,000.00
17	Town of Century	..... $	55,000.00

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Community Partners FY 26-27

Solid Waste Fund 401

Tab Number	Agency		Amount
18	Keep Pensacola Beautiful, Inc	..... $	153,310.00

Volume 2

Tourist Development Tax Fund 108

19	Foiling Event US, Inc	..... $	375,000.00
20	African-American Heritage Society	..... $	95,000.00
21	Pensacola Area Chamber Foundation	..... $	118,000.00
22	Juneteenth Fireworks Celebration	..... $	50,000.00
23	Pensacola Beach Chamber	..... $	160,075.00
24	Mike Hall Promotions	..... $	115,000.00
25	Pensacola Mardi-Gras Foundation	..... $	250,000.00
26	SRIA – Blue Angel Air Show	..... $	300,000.00
27	Visit Pensacola/ACE	..... $	13,028,558.00
	($10,869,331 for VP + $2,159,227 for ACE)		
28	Pensacola Sports Association	..... $	1,814,271.00
29	West FL Historic Preserve	..... $	290,000.00
30	Winterfest of Pensacola	..... $	95,132.00
31	William Banks Enterprises	..... $	275,000.00

General Fund

001

General Fund

Fund 001

211 United Way

1

February 23, 2026

TO: Community Partners
RE: Requests for funding for Fiscal Year (FY) 2027

Dear Potential Funding Recipient:

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

The deadline to submit completed applications is Monday, March 30, 2026

The application provides you with adequate space to list all your organization's sources of revenue and your major categories of expenditures. When preparing the requested narratives, a clear and concise response is appreciated. If you need more space, please reference the appropriate question for your answers on any additional documentation.

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

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

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

Sincerely,

Stephan Hall

Stephan Hall
Finance Director
Escambia County



FISCAL YEAR 2027

ESCAMBIA COUNTY
COMMUNITY PARTNER FUNDING APPLICATION

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

DEADLINE - Monday, March 30, 2026

ELIGIBILITY CRITERIA:

Organizations eligible to apply for funding must:

- Demonstrate funding received from sources other than local governments in an amount at least equal to the amount requested from Escambia County.
- Qualify as: a) a municipality located in Escambia County; b) an organization designated tax exempt by the IRS and incorporated as a not-for-profit corporation with authorization to conduct business in the State of Florida; OR c) an organization incorporated as a for-profit corporation or organized as a limited liability company with authorization to conduct business in the State of Florida.
- Located in and serve residents of Escambia County.
- Provide at least 2 full years (24 months) of independently prepared, audited or reviewed financial statements or tax returns, unless organization was formed within the last 3 years.
- The Board of County Commissioners retains the right to waive the eligibility criteria.

APPLICANTS SHOULD:

- Explain why receiving funding would have a significant impact on their organization.
- Have a mission and programs or services that serve an essential public purpose for the benefit of the community.
- Submit a proposed budget where government funding does not exceed 50% of annual operating budget mandated by statutory or another regulatory requirement.
- Plan to expend funds within 12 months.
- Plan to provide quarterly metric reports and an annual report. ****Please be able to provide the source of your data that will be used to quantify your request.**

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

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

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

APPLICATION CHECKLIST (Required)

__ Submit a fully completed Agency Funding Request Application.

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

__ Submit: a) Certificate of Status as a not-for-profit corporation with authorization to conduct business in the State of Florida and a Letter of Determination from the IRS confirming your organization's federally tax-exempt status or Certificate of Status as an organization incorporated as a for-profit corporation; or b) organized as a limited liability company with authorization to conduct business in the State of Florida.

__ Submit a copy of your organization's 2024 or 2025 tax return. You may submit a 2023 tax return along with explanation for late filing.

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

__ Provide **source** used to obtain the data that will be recorded on the quarterly metrics reports and annual report.

GENERAL INFORMATION

Agency Name: _____United Way of West Florida_____

Agency Address: ___7100 Plantation Rd, Ste 18, Pensacola, FL 32504_____

_____

Program Name for which funding is being requested: _____211 Northwest Florida_____

Amount Requested: $_____$25,000_____

Program Contact: Jessica Johnson_____

Contact Email: ____jessica.johnson@uwwf.org_____ Contact Phone: (_850_) 912-_8195__

Description of Program: 211 is a free information and referral service that connects individuals in need with resources that may be able to help them. 211 operates 24/7 and supports Escambia County during Emergency Operations Center activations.

How many years has your organization provided services in the County? _101_____

How many years has your organization received funding from the County? __14+ years_____

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

PREVIOUS FISCAL YEAR FUNDING

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

Amount received, if applicable: $18,884_____

Briefly discuss how last year's funds were used? Last year's county funding helped maintain the vital operations of 211 Northwest Florida, an Inform USA accredited program. 211 is a single point of access for information on human services that meet a wide variety of needs, as well as access to the 988 Lifeline, the Florida Veteran Support Line, and AARP Unpaid Caregiver helpline.

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

Briefly describe the County's Return on Investment relative to last year's funding and the measurable impact your program had on the citizens of Escambia County? In 2026, 211 Northwest Florida took a total of 43,015 calls for the 10-county service area. In Escambia County, during that same time period, 211 took 18,095 calls. The total number of individuals impacted in Escambia County was 31,560. The top 4 reasons individuals called for assistance were rent/housing, utilities, healthcare, and food.

When individuals connect with basic needs resources, they can pay their bills, reduce the risk of becoming homeless, access health care, and find support for their families. We know that an eviction notice increases suicidal ideations by 4 times – the same with food insecurity. By connecting callers to basic needs assistance, 211 Northwest is reducing the likelihood of a mental health crisis for those callers. In addition, having 211 in the county reduces the number of non-emergency calls reaching 911 so those resources can be used for emergencies.

In 2025, Escambia County had the highest number of calls of the 10-county service area at approximately 70%. Bay County had the second highest number of calls at nearly 26%. Forty-four percent of individuals impacted in the 10-county area were from Escambia County.

CURRENT FISCAL YEAR FUNDING REQUEST

Briefly explain how the requested funding will be used to support the program. Why is the program a benefit to the citizens of Escambia County? 211 Northwest Florida has been a critically important, continuous free service for the residents of Escambia County since 2010. The 211 database contains information on a multitude of services including medical, dental and prescription assistance; clothing; food; shelter/housing; mental health and substance abuse treatment; rent/mortgage/utilities assistance; and support groups. 211 Northwest Florida has trained and certified Call Specialists available 24/7 to connect local citizens to the resources they need.

Trained Call Specialists assess the needs of callers and based on the information obtained, provide guidance as to which local resource(s) may be of assistance and how to access those services. The 211 database has approximately 1800 active community and governmental resources. This information is updated at least annually, if not more frequently. As a member of Inform USA, 211 Northwest Florida has access to the National Data Platform which has over 1 million verified resources.

211 supports Escambia County during a disaster. 211 is present in the Emergency Operations Center during an activation. Call Specialists regularly update the database with information and helps connect affected citizens with information on safe shelter, food and water distributions sites, FEMA registration, tarps and more. 211 is part of a national network and as such can access back-up when call volume exceeds the capacity of 211 Northwest Florida. The program also serves as an integral part of the triage process to ensure survivor's needs are recorded and directed to the resources that can help them.

The funding from the county will be used to support the regular management and updating of the database; the trained staff who answer the calls and text messages; and staff training. The importance of access to a human being 24 hours a day 365 days a year cannot be overstated.

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

SIMILAR/PARTNER ORGANIZATIONS

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

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

FUNDING

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

- Percentage for salaries/administrative costs: ____100___%
- Percentage for direct programming costs: _____%

If only a portion of your requested funding is granted, how will you offset the difference? If only a

portion of the requested funding is granted, UWWF will seek funding from other granting sources, as well as raise funds through individual donations to offset the difference.

If the requested funding can be used as a match for other funding, please provide the details below and include the amount and match ratio: _____n/a_____

_____

_____

Does your organization request funding from other governmental entities or non-profit agencies? If so, list each agency from which you request funds and the amount. Explain what those funds would be used for, and whether there is any duplication of funding. UWWF requests funding from Santa Rosa county for 211 Northwest Florida.

GOALS AND METRICS

Please provide "specific and measurable" metrics in the following three sections:

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

Goals & Metrics Scorecard	FY25	FY26	FY27	% Change
1.Achieve at or above the annual average of 95% customer service satisfaction. Note – Customer Service Satisfaction is an outcome required to be measured for ongoing accreditation with Inform USA	97.4%	98.55%	99%	.45%
2.Respond to 18,500 calls	18,010	18,095	18,500	2.2%
3.				%

b) Please state the source used to provide your program metrics: Data from 211 Northwest Florida surveys of calls and call data from VisionLink.

c) Please list up to three program goals by which your organization will measure the success of your program. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months utilizing County funding."

Program Goals	FY27
1.Achieve at or above annual average of 97% customer satisfaction	97%
2.Answer calls, connecting callers to resources that may help an estimated 30,000 individuals	18,500
3.	

d) Please list the actual baseline statistics/metrics for the performance measure(s) listed above. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months in previous fiscal year."

Baseline for Goals	FY26
1.Annual average rate of customer satisfaction for previous year	98.55%
2.Call received in 2025/26	18,095
3.	

BUDGET

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

INCOME TABLE			
	Most Recently Completed Budget Year - FY 2024-25	Current Budget Year FY 2025-26	Proposed Budget Year FY 2026-27
Contributions/Donations from Private Sources	$16,500	$ 143,827	$139,300
Programmatic Income	$ 40,569	$ 58,620	$ 60,000
County Funding/Direct Contribution	$ 20,982	$ 18,884	$ 25,000
County Funding by Other Source (a)	$ 7,000	$ 8,000	$ 8,000
City Funding	$ 10,000	$ 10,000	$ 10,000
Local Non-Profit Funding	$ 3,114	$	$

State Funding	$ 292,480	$ 250,000	$ 250,000
Federal Funding	$ 1,276,265	$ 1,250,000	$1,250,000
Memberships	$	$	$
Investment Income	$	$	$
Other Income (b)	$	$	$
Total Income	$ 1,666,910	$ 1,739,331	$1,742,300

Please explain by fiscal year any amount listed in "County Funding by Other Source" line item. (Example: Commissioner Community Support funding, Sheriff's Office funding, etc.)

Sheriff's Office funding for 211 Resource Guide - 8+ years

Please explain by fiscal year any amount listed in the "Other Income" line item. _____

____n/a_____

_____

_____

_____

EXPENSES TABLE			
	Most Recently Completed Budget Year FY 2024-25	Current Budget Year FY 2025-26	Proposed Budget Year FY 2026-27
Total Number of Staff			
Salaries and Wages	$ 1,045,053	$1,283,089	$1,280,000
Employee Benefits	$ 161,705	$ 193,995	$ 193,000
Professional Services	$ 54,157	$ 29,337	$ 29,000
Contractual Services	$	$	$
Travel Expenses	$ 14,124	$ 13,365	$ 13,500
Rentals and Leases	$	$	$
Communication	$ 8,175	$ 8,800	$ 10,000
Postage and Freight	$ 404	$ 250	$ 300
Repair and Maintenance	$	$	$
Printing and Binding	$ 72,841	$ 55,000	$ 60,000
Marketing and Promotion	$	$	$
Fuel	$	$	$
Supplies	$ 6615	$ 1,000	$ 1,500
Event Expenses	$	$	$
Capitalizable Assets for County Funding (a)	$	$	$
Other Expenses (b)	$ 303,836	$ 154,495	$ 155000
Total Expenses	$ 1,666,910	$ 1,739,331	$ 1,742,300
Net Income - (Revenue minus Expense)	$ 0	$ 0	$ 0

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

_____n/a_____

_____

_____

_____

_____

Please explain any request listed in the "Other Expenses" line item. _____

Dues and Subcriptions, Technology Expenses, Staff Development, Volunteer Expense, Licenses and Fees, Meals, and indirect expenses.

BUDGET QUESTIONS

1. Does your agency operate on Calendar Year, State Fiscal Year, or Fiscal Year?

Fiscal Year - July 1 – June 30

2. Please explain any discrepancies in the Expense Table and your agency's Financial Statements. __Agency financials are reported on all programs, the expense table is only for our call center programing. _____

_____

_____

_____

_____

3. Please explain any Net Income (Revenue less Expense) represented in the Expense Table above on the bottom row. What is the planned use for these residual funds? _n/a_____

_____

_____

_____

_____

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

those employees to this list by agency.

Name	Position	Salary
Laura Gilliam	President/CEO	$137,806
Tami Hodo	Director of Finance	$ 88,400
Jessica Johnson	VP of Impact Services	$ 83,500
Melissa Lewis	Director of Operations	$ 70,638
Sandra Jones	Call Center Director	$ 70,000

5. Please provide the total amount of cash and investments on hand.

$1,596,217

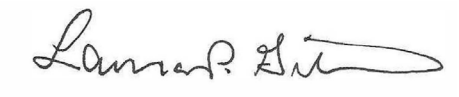
Does your organization charge fees for services? If so, provide a list of fees charged.

No we do not charge fees

6. Does your organization require background checks from volunteers and staff? Yes

7. What is the source of your reportable data? Reports from VisionLink software and surveys of callers

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



Name

President/CEO 3/30/26
Title Date

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

Request for Taxpayer Identification Number and Certification

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

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

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

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

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

United Way of West Florida, Inc

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

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

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

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

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

☐ Other (see instructions)

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

Exempt payee code (if any)

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

(Applies to accounts maintained outside the United States.)

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

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

7100 Plantation Rd Ste 18

6 City, state, and ZIP code

Pensacola, FL 32504

Requester's name and address (optional)

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

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

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

Social security number

			–			–				

or

Employer identification number

5	9	–	0	6	5	1	0	7	6

Part II Certification

Under penalties of perjury, I certify that:

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

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

Sign Here | **Signature of U.S. person** [signature] | **Date** 2/3/25

General Instructions

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

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

What's New

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

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

Purpose of Form

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

State of Florida
Department of State

I certify from the records of this office that UNITED WAY OF WEST FLORIDA, INC. is a corporation organized under the laws of the State of Florida, filed on August 14, 1974.

The document number of this corporation is 730441.

I further certify that said corporation has paid all fees due this office through December 31, 2026, that its most recent annual report/uniform business report was filed on January 8, 2026, and that its status is active.

I further certify that said corporation has not filed Articles of Dissolution.

Given under my hand and the Great Seal of the State of Florida at Tallahassee, the Capital, this the Eighth day of January, 2026

Secretary of State

Tracking Number: 0756399123CC

To authenticate this certificate,visit the following site,enter this number, and then follow the instructions displayed.

https://services.sunbiz.org/Filings/CertificateOfStatus/CertificateAuthentication

Forms 990 / 990-EZ Return Summary

For calendar year 2023, or tax year beginning **07/01/23** , and ending **06/30/24**

59-0651076

United Way of West Florida, Inc.

Net Asset / Fund Balance at Beginning of Year			**3,478,296**
Revenue			
Contributions	**3,368,685**		
Program service revenue	**9,400**		
Investment income	**22,303**		
Capital gain / loss	**-4,745**		
Fundraising / Gaming:			
Gross revenue			
Direct expenses			
Net income			
Other income	**20,798**		
Total revenue		**3,416,441**	
Expenses			
Program services	**2,868,733**		
Management and general	**642,769**		
Fundraising	**251,438**		
Total expenses		**3,762,940**	
Excess / (deficit)			**-346,499**
Changes			**46,277**
Net Asset / Fund Balance at End of Year			**3,178,074**

Reconciliation of Revenue

Total revenue per financial statements	**3,610,185**
Less:	
Unrealized gains	**78,162**
Donated services	**140,448**
Recoveries	
Other	
Plus:	
Investment expenses	
Other	**24,866**
Total revenue per return	**3,416,441**

Reconciliation of Expenses

Total expenses per financial statements	**3,878,522**
Less:	
Donated services	**140,448**
Prior year adjustments	
Losses	
Other	
Plus:	
Investment expenses	
Other	**24,866**
Total expenses per return	**3,762,940**

Balance Sheet

	Beginning	Ending	Differences
Assets	**4,244,750**	**4,432,023**	
Liabilities	**766,454**	**1,253,949**	
Net assets	**3,478,296**	**3,178,074**	**-300,222**

Miscellaneous Information

Amended return	
Return / extended due date	**11/15/24**
Failure to file penalty	

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS E-file Signature Authorization for a Tax Exempt Entity

For calendar year 2023, or fiscal year beginning 7/01, 2023, and ending 6/30, 20 24

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

OMB No. 1545-0047

2023

Name of filer

United Way of West Florida, Inc.

EIN or SSN

59-0651076

Name and title of officer or person subject to tax **Laura Gilliam**
President/CEO

Part I Type of Return and Return Information

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

1a	**Form 990** check here	X	**b**	**Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	**1b** 3,416,441
2a	**Form 990-EZ** check here		**b**	**Total revenue,** if any (Form 990-EZ, line 9)	**2b**
3a	**Form 1120-POL** check here		**b**	**Total tax** (Form 1120-POL, line 22)	**3b**
4a	**Form 990-PF** check here		**b**	**Tax based on investment income** (Form 990-PF, Part V, line 5)	**4b**
5a	**Form 8868** check here		**b**	**Balance due** (Form 8868, line 3c)	**5b**
6a	**Form 990-T** check here		**b**	**Total tax** (Form 990-T, Part III, line 4)	**6b**
7a	**Form 4720** check here		**b**	**Total tax** (Form 4720, Part III, line 1)	**7b**
8a	**Form 5227** check here		**b**	**FMV of assets at end of tax year** (Form 5227, Item D)	**8b**
9a	**Form 5330** check here		**b**	**Tax due** (Form 5330, Part II, line 19)	**9b**
10a	**Form 8038-CP** check here		**b**	**Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	**10b**

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that [X] I am an officer of the above entity or [ ] I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

[X] I authorize **Brown Thornton Pacenta & Company, P** to enter my PIN **51076** as my signature

ERO firm name

Enter five numbers, but do not enter all zeros

on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____ Date **05/05/25**

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. **50801142148**

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature _____ Date **05/05/25**

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

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

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

OMB No. 1545-0047

2023

Open to Public Inspection

A For the 2023 calendar year, or tax year beginning 07/01/23 , and ending 06/30/24

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

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

Doing business as

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

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

D Employer identification number
59-0651076

E Telephone number
850-434-3157

G Gross receipts $ **3,633,956**

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

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

H(b) Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

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

J Website: **www.uwwf.org**

H(c) Group exemption number

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: **1944**

M State of legal domicile: **FL**

Part I Summary

Activities & Governance

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

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3 Number of voting members of the governing body (Part VI, line 1a)	3	28
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	28
5 Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	64
6 Total number of volunteers (estimate if necessary)	6	1159
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0

Revenue

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	2,742,806	3,368,685
9 Program service revenue (Part VIII, line 2g)	20,964	9,400
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,374,352	17,558
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	7,902	20,798
12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	4,146,024	3,416,441

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	697,649	830,406
14 Benefits paid to or for members (Part IX, column (A), line 4)		0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	1,724,352	2,225,651
16a Professional fundraising fees (Part IX, column (A), line 11e)		0
b Total fundraising expenses (Part IX, column (D), line 25) **251,438**		
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	598,289	706,883
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	3,020,290	3,762,940
19 Revenue less expenses. Subtract line 18 from line 12	1,125,734	-346,499

Net Assets or Fund Balances

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	4,244,750	4,432,023
21 Total liabilities (Part X, line 26)	766,454	1,253,949
22 Net assets or fund balances. Subtract line 21 from line 20	3,478,296	3,178,074

Part II Signature Block

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

Sign Here

Signature of officer — Date

Laura Gilliam **President/CEO**

Type or print name and title

Paid Preparer Use Only

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

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

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

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

For Paperwork Reduction Act Notice, see the separate instructions.

DAA

Form **990** (2023)

Part III **Statement of Program Service Accomplishments**

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

1 Briefly describe the organization's mission:

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

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

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

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

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

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

4a (Code:) (Expenses $ **905,259** including grants of $ **805,540**) (Revenue $)

See Schedule O

4b (Code:) (Expenses $ **175,441** including grants of $ **24,866**) (Revenue $)

Donors to the United Way of West Florida's Fall 2023 campaign designated $24,866 of their contributions to specific agency programs. To the extent possible, United Way works to ensure that all designations stay local in our service area, Escambia and Santa Rosa Counties. The revenues generated from designation distributions represent the fees United Way assesses to recipient agencies to offset the costs of fundraising and management related to these designations.

4c (Code:) (Expenses $ **1,707,523** including grants of $) (Revenue $)

See Schedule O

4d Other program services (Describe on Schedule O.)
(Expenses $ **80,510** including grants of $) (Revenue $ **9,400**)

4e Total program service expenses **2,868,733**

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules *(continued)*

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	8		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c			X

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

				Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	**2a**	**64**		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		**2b**	X	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?		**3a**		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*		**3b**		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		**4a**		X
b	If "Yes," enter the name of the foreign country				
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		**5a**		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		**5b**		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		**5c**		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		**6a**		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		**6b**		
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?		**7a**		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		**7b**		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		**7c**		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	**7d**			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		**7e**		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		**7f**		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		**7g**		X
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		**7h**		X
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		**8**		
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?		**9a**		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		**9b**		
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	**10a**			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	**10b**			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	**11a**			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	**11b**			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?		**12a**		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	**12b**			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state?		**13a**		
	Note: See the instructions for additional information the organization must report on Schedule O.				
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	**13b**			
c	Enter the amount of reserves on hand	**13c**			
14a	Did the organization receive any payments for indoor tanning services during the tax year?		**14a**		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*		**14b**		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year?		**15**		X
	If "Yes," see instructions and file Form 4720, Schedule N.				
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?		**16**		X
	If "Yes," complete Form 4720, Schedule O.				
17	**Section 501(c)(21) organizations.** Did the trust, any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953?		**17**		
	If "Yes," complete Form 6069.				

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

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

Section A. Governing Body and Management

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

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

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

Section C. Disclosure

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

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

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

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

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

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

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

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) **Laura Gilliam**	45.00									
President/CEO	0.00			X				126,207	0	8,526
(2) **Todd Philips**	1.00									
Board Chair	0.00	X						0	0	0
(3) **Brian Wyer**	1.00									
Vice Chair	0.00	X						0	0	0
(4) **Tony Kisner**	1.00									
Secretary	0.00	X						0	0	0
(5) **Tom Della Flora**	1.00									
Treasurer	0.00	X						0	0	0
(6) **Patrice Whitten**	1.00									
Development Chair	0.00	X						0	0	0
(7) **Megan Burke**	1.00									
Marketing Chair	0.00	X						0	0	0
(8) **Amy Miller**	1.00									
Director	0.00	X						0	0	0
(9) **Clare Haenszel**	1.00									
Director	0.00	X						0	0	0
(10) **Chris Scales**	1.00									
Director	0.00	X						0	0	0
(11) **Matt Couch**	1.00									
Director	0.00	X						0	0	0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) Kendrick Doidge										
(12)	1.00									
Director	0.00	X						0	0	0
(13) Naisy Dolar										
(13)	1.00									
Director	0.00	X						0	0	0
(14) Debbie Douma										
(14)	1.00									
Director	0.00	X						0	0	0
(15) Donna Edwards										
(15)	1.00									
Director	0.00	X						0	0	0
(16) Jessica Griffen										
(16)	1.00									
Director	0.00	X						0	0	0
(17) Wesley Hall										
(17)	1.00									
Director	0.00	X						0	0	0
(18) Larry Heringer										
(18)	1.00									
Director	0.00	X		X				0	0	0
(19) Wanda Kotick										
(19)	1.00									
Director	0.00	X						0	0	0
1b Subtotal								126,207		8,526
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								126,207		8,526

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

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

Section B. Independent Contractors

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

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

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

Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a	41,540				
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	1,629,991				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	1,697,154				
	g Noncash contributions included in lines 1a-1f	1g	$ 5,167				
	h **Total.** Add lines 1a–1f			3,368,685			
Program Service Revenue		Business Code					
	2a **Discounted Agency Rental**	900099		9,400	9,400		
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g **Total.** Add lines 2a–2f			9,400			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			22,303	22,303		
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
		(i) Real	(ii) Personal				
	6a Gross rents 6a						
	b Less: rental expenses 6b						
	c Rental inc. or (loss) 6c						
	d Net rental income or (loss)						
		(i) Securities	(ii) Other				
	7a Gross amount from sales of assets other than inventory 7a	212,770					
	b Less: cost or other basis and sales exps. 7b	217,515					
	c Gain or (loss) 7c	-4,745					
	d Net gain or (loss)			-4,745	-4,745		
	8a Gross income from fundraising events (not including $ ... of contributions reported on line 1c). See Part IV, line 18	8a					
	b Less: direct expenses	8b					
	c Net income or (loss) from fundraising events						
	9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities						
	10a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code					
	11a **Other Income**	900099		20,798	20,798		
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a–11d			20,798			
	12 **Total revenue.** See instructions			3,416,441	47,756	0	0

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	809,979	809,979		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	20,427	20,427		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	126,207	90,705	24,724	10,778
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,798,897	1,292,867	352,404	153,626
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	21,590	15,517	4,229	1,844
9 Other employee benefits	121,215	87,117	23,746	10,352
10 Payroll taxes	157,742	113,369	30,902	13,471
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	126,303	59,480	61,017	5,806
12 Advertising and promotion				
13 Office expenses	192,796	122,733	59,822	10,241
14 Information technology				
15 Royalties				
16 Occupancy	98,290	48,657	40,332	9,301
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	59,061	45,552	4,989	8,520
20 Interest				
21 Payments to affiliates	20,596	20,596		
22 Depreciation, depletion, and amortization	47,923	32,738	8,542	6,643
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a **Repairs**	139,641	91,214	28,718	19,709
b **Telephone**	11,236	11,080	80	76
c **Dues**	11,037	6,702	3,264	1,071
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	3,762,940	2,868,733	642,769	251,438
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

			(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing	716,181	1	654,148
	2	Savings and temporary cash investments	1,182,274	2	1,106,711
	3	Pledges and grants receivable, net	181,530	3	287,736
	4	Accounts receivable, net	445,961	4	409,683
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use	2,292	8	760
	9	Prepaid expenses and deferred charges	31,260	9	61,580
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a: 1,176,440			
	b	Less: accumulated depreciation — 10b: 217,152	821,059	10c	959,288
	11	Investments—publicly traded securities	859,758	11	948,527
	12	Investments—other securities. See Part IV, line 11		12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	4,435	15	3,590
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	4,244,750	16	4,432,023
Liabilities	17	Accounts payable and accrued expenses	89,119	17	176,151
	18	Grants payable	610,808	18	759,430
	19	Deferred revenue	15,470	19	64,158
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D	48,322	21	252,707
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	2,735	25	1,503
	26	**Total liabilities.** Add lines 17 through 25	766,454	26	1,253,949
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	2,891,934	27	2,653,367
	28	Net assets with donor restrictions	586,362	28	524,707
		Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	3,478,296	32	3,178,074
	33	Total liabilities and net assets/fund balances	4,244,750	33	4,432,023

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	3,416,441
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,762,940
3	Revenue less expenses. Subtract line 2 from line 1	3	-346,499
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	3,478,296
5	Net unrealized gains (losses) on investments	5	78,162
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	-31,885
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	3,178,074

Part XII Financial Statements and Reporting

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(20) Barbara MacNeil										
(12)	1.00									
Director	0.00	X						0	0	0
(21) Travis Morock										
(13)	1.00									
Director	0.00	X						0	0	0
(22) Eric L. Myers										
(14)	1.00									
Director	0.00	X						0	0	0
(23) Dan Schebler										
(15)	1.00									
Director	0.00	X						0	0	0
(24) Johnny Fayard										
(16)	1.00									
Director	0.00	X						0	0	0
(25) Jeff Fletcher										
(17)	1.00									
Director	0.00	X						0	0	0
(26) Muriel Lawson										
(18)	1.00									
Director	0.00	X						0	0	0
(27) Jen Mostert										
(19)	1.00									
Director	0.00	X						0	0	0
1b Subtotal										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

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

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

Section B. Independent Contractors

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(28) Denise Myrick										
(12)	1.00									
Director	0.00	X						0	0	0
(29) Jeremy Ruffin										
(13)	1.00									
Director	0.00	X						0	0	0
(14)										
(15)										
(16)										
(17)										
(18)										
(19)										
1b Subtotal										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

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

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

Section B. Independent Contractors

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

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

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

SCHEDULE A (Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

United Way of West Florida, Inc.

Employer identification number

59-0651076

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	3,190,751	3,300,774	2,332,400	2,742,806	3,368,868	14,935,599
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	3,190,751	3,300,774	2,332,400	2,742,806	3,368,868	14,935,599
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						14,935,599

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	3,190,751	3,300,774	2,332,400	2,742,806	3,368,868	14,935,599
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	23,907	17,854	18,154	20,681	22,303	102,899
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						15,038,498

12 Gross receipts from related activities, etc. (see instructions) — 12: 488,711

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f) divided by line 11, column (f)) — 14: 99.32 %

15 Public support percentage from 2022 Schedule A, Part II, line 14 — 15: 99.30 %

16a **33 1/3% support test — 2023.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☒

b **33 1/3% support test — 2022.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10%-facts-and-circumstances test — 2023.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

b **10%-facts-and-circumstances test — 2022.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

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

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

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

Section A. Public Support

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

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2023** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2022** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests — 2023.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

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

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations *(continued)*

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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

			Yes	No
2	Activities Test. *Answer lines 2a and 2b below.*			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations. *Answer lines 3a and 3b below.*			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in Part VI.*	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in Part VI the role played by the organization in this regard.*	3b		

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

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

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

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

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

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

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

Section D – Distributions			**Current Year**
1	Amounts paid to supported organizations to accomplish exempt purposes	1	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4	Amounts paid to acquire exempt-use assets	4	
5	Qualified set-aside amounts (prior IRS approval required—*provide details in Part VI*)	5	
6	Other distributions (*describe in Part VI*). See instructions.	6	
7	**Total annual distributions.** Add lines 1 through 6.	7	
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in Part VI*). See instructions.	8	
9	Distributable amount for 2022 from Section C, line 6	9	
10	Line 8 amount divided by line 9 amount	10	

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

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

Schedule B (Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2023

Name of the organization

United Way of West Florida, Inc.

Employer identification number

59-0651076

Organization type (check one):

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

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

General Rule

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

Special Rules

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

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

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

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

Name of organization
United Way of West Florida, Inc.

Employer identification number
59-0651076

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	Florida Power & Light One Energy Place Pensacola FL 32520	$ 96,600	Person [X] Payroll [X] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

United Way of West Florida, Inc.

Employer identification number

59-0651076

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

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

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

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

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

Part II Conservation Easements

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

b Assets included in Form 990, Part X $

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

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

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

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

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

Part IV Escrow and Custodial Arrangements

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

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

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

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

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

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

Part V Endowment Funds

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	1,109,816	1,053,159	1,180,870	910,341	1,205,718
b Contributions				249,431	
c Net investment earnings, gains, and losses	95,479	62,996	-120,693	202,647	44,840
d Grants or scholarships					
e Other expenditures for facilities and programs				-174,693	-333,240
f Administrative expenses	-6,685	-6,339	-7,018	-6,856	-6,977
g End of year balance	1,198,610	1,109,816	1,053,159	1,180,870	910,341

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

- **a** Board designated or quasi-endowment 71.89 %
- **b** Permanent endowment 28.11 %
- **c** Term endowment %

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

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

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

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

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		15,000		15,000
b Buildings		877,390	31,881	845,509
c Leasehold improvements				
d Equipment		284,050	185,271	98,779
e Other				
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				959,288

Part VII Investments – Other Securities

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

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

Part VIII Investments – Program Related

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

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

Part IX Other Assets

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

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

Part X Other Liabilities

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) **Lease liabilities**	**1,503**
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 25, col. (B))*	**1,503**

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

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

1	Total revenue, gains, and other support per audited financial statements			1	3,610,185
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a	78,162		
b	Donated services and use of facilities	2b	140,448		
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	218,610
3	Subtract line 2e from line 1			3	3,391,575
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b	24,866		
c	Add lines 4a and 4b			4c	24,866
5	Total revenue. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 12.)*			5	3,416,441

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

1	Total expenses and losses per audited financial statements			1	3,878,522
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a	140,448		
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	140,448
3	Subtract line 2e from line 1			3	3,738,074
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b	24,866		
c	Add lines 4a and 4b			4c	24,866
5	Total expenses. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 18.)*			5	3,762,940

Part XIII Supplemental Information

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

Part V, Line 4 - Intended Uses for Endowment Funds

The organization holds permanently restricted funds of $366,926 as of June 30, 2024. The organization can use the income therefrom for operations. The organization holds quasi-endowed funds of $831,684 as of June 30, 2024, for which the Board designated as a reserve fund, equivalent to 90 days of operations and are set aside in the event of future disasters or economic downturns in the community.

Part X - FIN 48 Footnote

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

Part XIII Supplemental Information *(continued)*

annually files federal information returns (Form 990), which are subject to possible examination by the taxing authorities until the expiration of the related statue of limitations, which is generally three years, for the years ended June 30, 2022 - June 30, 2024.

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

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

Designated Contributions	$	24,866

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

Direct Designations	$	24,866

SCHEDULE I (Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

Attach to Form 990.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

United Way of West Florida, Inc.

Employer identification number

59-0651076

Part I General Information on Grants and Assistance

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

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

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

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) BigBrosBigSisters of NWFL 1320 Creighton Road Pensacola FL 32504	59-2996893	501c3	10,000				Designation/Alloc
(2) Boys & Girls Club of the Emerald Co 923 Denton Blvd NW Destin FL 32547	59-1267050	501c3	28,000				Designation/Alloc
(3) Bright Bridge Ministries 2600 W Strong St Pensacola FL 32505	61-1523951	501c3	40,000				Designation/Alloc
(4) Catholic Charities NWFL 11 North B St Pensacola FL 32502	59-3213644	501c3	20,000				Designation/Alloc
(5) Center for Independent Living of NW 21 South Tarragona St. Suite 101 Pensacola FL 32502	59-2288751	501c3	10,000				Designation/Alloc
(6) Center Gulf Coast CDF Freedom Schoo P.O. Box 13330 Pensacola FL 32591-3330	85-0765390	501c3	19,000				Designation/Alloc
(7) Childrens Home Society 17 S. DeViller Street Orlando FL 32822	59-0192430	501c3	15,500				Designation/Alloc
(8) Council on Aging of WFL 875 Royce Street Pensacola FL 32503	59-1373939	501c3	24,000				Designation/Alloc
(9) Embrace Florida Kids, United Method 5414 Hwy 90 Pace FL 32571	63-0302145	501c3	7,500				Designation/Alloc

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table **26**

3 Enter total number of other organizations listed in the line 1 table **0**

SCHEDULE I (Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

Attach to Form 990.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

United Way of West Florida, Inc.

Employer identification number

59-0651076

Part I General Information on Grants and Assistance

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

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

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

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) Epilepsy Florida 105 E Gregory St Suite C Pensacola FL 32502	59-2164525	501c3	10,000				Designation/Alloc
(2) Every Child a Reader in Esc PO Box 71 Pensacola FL 32591	26-1200860	501c3	11,000				Designation/Alloc
(3) Favorhouse of NW FL 2001 W Blount St Pensacola FL 32501	59-2075120	501c3	16,065				Designation/Alloc
(4) Feeding the Gulf Coast 5248 Mobile South St Theodore AL 36582	63-0821997	501c3	8,500				Designation/Alloc
(5) Health&Hope Clinic 1718 E Olive Rd Pensacola FL 32514	26-4336638	501c3	40,000				Designation/Alloc
(6) James B Washington 5764 Jade Moon Circle Milton FL 32583	83-0799924	501c3	9,000				Designation/Alloc
(7) Legal Svcs of North FL 1741 N Palafox St Pensacola FL 32501	51-0197090	501c3	28,000				Designation/Alloc
(8) Manna Food Bank 3030 North E St Pensacola FL 32501	59-2181031	501c3	9,000				Designation/Alloc
(9) Pace Ctr for Girls 1028 Underwood Ave Pensacola FL 32504	59-2414492	501c3	8,000				Designation/Alloc

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

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

SCHEDULE I (Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

Attach to Form 990.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

United Way of West Florida, Inc.

Employer identification number

59-0651076

Part I General Information on Grants and Assistance

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

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

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

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) Pensacola Habitat for Humanity 300 West Leonard Street Pensacola FL 32501	59-2186044	501c3	19,000				Designation/Alloc
(2) Re-entry Alliance Pensacola PO BOX 13224 Pensacola FL 32591	38-3908383	501c3	40,000				Designation/Alloc
(3) Santa Rosa Kids House 5643 Stewart St Milton FL 32570	20-1524354	501c3	32,000				Designation/Alloc
(4) Valerie's House Inc 904 East Gadsden Street Pensacola FL 32501	47-3701240	501c3	22,500				Designation/Alloc
(5) Various Donor Designations Various Various FL 32591		501c3	24,866				Designation/Alloc
(6) Various Other Entities < $5,000 Various Various FL 32591		501c3	315,648				Designation/Alloc
(7) YMCA of NW Fl PO Box 13170 Pensacola FL 32591	59-0624465	501c3	10,000				Designation/Alloc
(8) The Arc Gateway, Inc. 3932 N 10th Ave Pensacola FL 32503	59-0940528	501c3	32,400				Designation/Alloc
(9)							

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

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

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

	(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1	**Emergency Assistance**		**20,427**			
2						
3						
4						
5						
6						
7						

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

Part IV - Additional Information

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

SCHEDULE O (Form 990)	Supplemental Information to Form 990 or 990-EZ	OMB No. 1545-0047
Department of the Treasury Internal Revenue Service	Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. Attach to Form 990 or Form 990-EZ. Go to *www.irs.gov/Form990* for the latest information.	2023 Open to Public Inspection

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

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

United Way of West Florida, Inc. manages a Community Investment process to distribute donor contributions to non-profits serving Escambia and Santa Rosa Counties that are affecting positive community changes in the areas of health, education, and financial stability. Our goals are to reduce obesity and unhealthy behaviors while increasing stable and healthy independent living, increasing reading proficiency and decreasing poverty while stabilizing families with an increase in banking, employability, and sustainable financial success. We awarded $675,136 to partner agency programs through this process. In addition, we participated Stuff the Bus which distributed funds to Escambia and Santa Rosa School County Districts for the purpose of school supplies. We also partnered with local television and radio stations for Miracles on Palafox, which distributed gift cards to low-income families.

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

In 2022 -2023, UWWF continued to grow 211 NWFL. This free service is available 24/7 within a 10-county service area in Northwest Florida. In addition to 211, UWWF operates the 988 Suicide Prevention Lifeline for the same geographic area. The Florida Veterans Support Line, a 3rd helpline available to the area, provides care coordination for veterans and their families who need to be connected to resources. Support line staff provide day to day coverage, resource vetting, and trainings for staff and community members.

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

The 211 NWFL public website is a resource database that contains information on over 1,700 human services including mental health services, food assistance, daycare, support groups, and more. Local nonprofits, school staff, case management specialists and others access the database to help their clients. 211 NWFL and the Florida Veteran Support Line, provided 141,662 referrals which impacted over 76,000 individuals including 4020 Veterans. 988 received 7,473 calls and created 18,450 connections.

Form 990, Part III, Line 4d - All Other Accomplishments
United Way of West Florida manages additional programs that support the organization and the community.

The Ambassador program - Local businesses "loan" employees to UWWF to advocate for UWWF and to assist with the workplace campaign. The ambassador program is designed to help participants develop their leadership skills and understanding of the nonprofit community. These volunteers participate in training and interact with key leaders from the region.

Day of Caring is the largest single volunteer event in Escambia and Santa Rosa Counties. Local volunteers are matched with non-profit agencies and schools to spend the day working on a variety of service projects. In total, 728 volunteers contributed 3,108 hours of volunteer labor.

SingleCare, a discount drug program, is a longtime partner with United Way. United Way of West Florida helps distribute SingleCare cards and educates residents about the program. Locally, SingleCare's Rx Saving saved 5,444 people $662,531 last year.

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

Employer identification number: 59-0651076

VITA (Volunteer Income Tax Assistance program) is an IRS program that is facilitated locally by UWWF. The program uses IRS certified volunteers to provide free tax preparation for hardworking individuals. In the last year, the VITA program prepared over 852 returns. The program saved users over $200,000 in tax preparation fees and brought $850,000 in refunds back to the community.

RSVP (Retired Senior Volunteer Program) is part of the Americorps/VISTA program. Individuals 55 and older are matched with local volunteer sites to provide capacity building assistance. The program also provides educational opportunities for volunteers as well.

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

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

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

Part VI, Line 12c - All Board members are required to disclose annually, any potential conflicts of interest in a written disclosure document.

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

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

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

Employer identification number: 59-0651076

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

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

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

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

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

Designated Contributions	$ -24,866
Direct Designations	$ 24,866

Form **990**

Two Year Comparison Report

For calendar year 2023, or tax year beginning **07/01/23** , ending **06/30/24**

2022 & 2023

Name

United Way of West Florida, Inc.

Taxpayer Identification Number

59-0651076

			2022	2023	Differences
Revenue	1. Contributions, gifts, grants	1.	1,312,819	1,738,694	425,875
	2. Membership dues and assessments	2.			
	3. Government contributions and grants	3.	1,429,987	1,629,991	200,004
	4. Program service revenue	4.	20,964	9,400	-11,564
	5. Investment income	5.	20,681	22,303	1,622
	6. Proceeds from tax exempt bonds	6.			
	7. Net gain or (loss) from sale of assets other than inventory	7.	1,353,671	-4,745	-1,358,416
	8. Net income or (loss) from fundraising events	8.			
	9. Net income or (loss) from gaming	9.			
	10. Net gain or (loss) on sales of inventory	10.			
	11. Other revenue	11.	7,902	20,798	12,896
	12. **Total revenue.** Add lines 1 through 11	12.	4,146,024	3,416,441	-729,583
Expenses	13. Grants and similar amounts paid	13.	697,649	830,406	132,757
	14. Benefits paid to or for members	14.			
	15. Compensation of officers, directors, trustees, etc.	15.	120,187	126,207	6,020
	16. Salaries, other compensation, and employee benefits	16.	1,604,165	2,099,444	495,279
	17. Professional fundraising fees	17.			
	18. Other professional fees	18.	117,722	126,303	8,581
	19. Occupancy, rent, utilities, and maintenance	19.	96,108	98,290	2,182
	20. Depreciation and Depletion	20.	29,808	47,923	18,115
	21. Other expenses	21.	354,651	434,367	79,716
	22. **Total expenses.** Add lines 13 through 21	22.	3,020,290	3,762,940	742,650
	23. **Excess or (Deficit).** Subtract line 22 from line 12	23.	1,125,734	-346,499	-1,472,233
Other Information	24. Total exempt revenue	24.	4,146,024	3,416,441	-729,583
	25. Total unrelated revenue	25.			
	26. Total excludable revenue	26.	1,403,218	47,756	-1,355,462
	27. Total assets	27.	4,244,750	4,432,023	187,273
	28. Total liabilities	28.	766,454	1,253,949	487,495
	29. Retained earnings	29.	3,478,296	3,178,074	-300,222
	30. Number of voting members of governing body	30.	28	28	
	31. Number of independent voting members of governing body	31.	28	28	
	32. Number of employees	32.	42	64	
	33. Number of volunteers	33.	933	1159	

Form **990**

Tax Return History

2023

Name

United Way of West Florida, Inc.

Employer Identification Number

59-0651076

	2019	2020	2021	2022	2023	2024
Contributions, gifts, grants	3,190,751	3,300,774	1,959,196	2,742,806	3,368,685	
Membership dues						
Program service revenue	15,000	3,925	1,800	20,964	9,400	
Capital gain or loss	8,751	916,922	46,122	1,353,671	-4,745	
Investment income	22,149	17,854	18,154	20,681	22,303	
Fundraising revenue (income/loss)						
Gaming revenue (income/loss)						
Other revenue	234,590	67,078	6,113	7,902	20,798	
Total revenue	3,471,241	4,306,553	2,031,385	4,146,024	3,416,441	
Grants and similar amounts paid	1,588,965	1,618,245		697,649	830,406	
Benefits paid to or for members						
Compensation of officers, etc.	200,366	190,256		120,187	126,207	
Other compensation	1,185,838	1,277,481	1,242,657	1,604,165	2,099,444	
Professional fees	104,500	143,807	101,203	117,722	126,303	
Occupancy costs	39,169	78,204	90,890	96,108	98,290	
Depreciation and depletion	45,635	37,028	34,795	29,808	47,923	
Other expenses	270,243	225,535	385,140	354,651	434,367	
Total expenses	3,434,716	3,570,556	1,854,685	3,020,290	3,762,940	
Excess or (Deficit)	36,525	735,997	176,700	1,125,734	-346,499	
Total exempt revenue	3,471,241	4,306,553	2,031,385	4,146,024	3,416,441	
Total unrelated revenue						
Total excludable revenue	280,490	1,005,779	72,189	1,403,218	47,756	
Total Assets	2,617,803	3,649,343	3,134,220	4,244,750	4,432,023	
Total Liabilities	751,885	920,662	736,248	766,454	1,253,949	
Net Fund Balances	1,865,918	2,728,681	2,727,442	3,478,296	3,178,074	

Taxable Dividends from Securities

Description	Amount	Unrelated Business	Exclusion Code	Postal Code	Acquired after 6/30/75	US Obs ($ or %)
Dividends	$ 22,038					
Total	$ 22,038					

Federal Statements

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

Description	Total Expenses	Program Service	Management & General	Fund Raising
Professional Services	$ 76,533	$ 9,710	$ 61,017	$ 5,806
Professional Services	15,850	15,850		
Professional Services	32,881	32,881		
Professional Services	1,039	1,039		
Total	$ 126,303	$ 59,480	$ 61,017	$ 5,806

FINANCIAL STATEMENTS

UNITED WAY OF WEST FLORIDA, INC.

JUNE 30, 2024

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BROWN THORNTON ◆ PACENTA & Company, P.A.

Certified Public Accountants

Business & Financial Consultants

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

INDEPENDENT AUDITOR'S REPORT

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

Report of the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of United Way of West Florida, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2024 and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of United Way of West Florida, Inc. as of June 30, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

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

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

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

Report on Summarized Comparative Information

We have previously audited the United Way of West Florida, Inc.'s 2023 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated July 2, 2024. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2023, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 20, 2025, on our consideration of United Way of West Florida, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of United Way of West Florida, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering United Way of West Florida, Inc.'s internal control over financial reporting and compliance.

Brown Thornton Pacetta & Company, P.A.

Pensacola, Florida
March 20, 2025

STATEMENT OF FINANCIAL POSITION

UNITED WAY OF WEST FLORIDA, INC.

June 30, 2024
(with comparative totals for 2023)

ASSETS

	2024	2023
ASSETS		
Cash and cash equivalents	$ 1,510,776	$ 1,648,397
Pledges receivables, net	287,736	181,530
Grants receivable	306,767	311,158
Employee retention credit receivable	102,916	102,916
Prepaid expenses and other	62,340	33,552
Investments	1,198,610	1,109,816
Right-of-use operating asset	1,503	2,735
Property and equipment, net	959,288	821,059
Deposits	2,087	1,700
Total assets	$ 4,432,023	$ 4,212,863

LIABILITIES AND NET ASSETS

LIABILITIES		
Due to designated agencies	$ 84,301	$ 141,343
Due to provider	247,018	37,681
Allocations payable	675,129	469,465
Custodial funds payable	5,689	10,641
Accounts payable	62,238	15,383
Accrued expenses	113,913	73,734
Deferred revenue	64,158	15,470
Operating lease liability	1,503	2,735
Total liabilities	1,253,949	766,452
NET ASSETS		
Without donor restrictions	2,653,367	2,927,063
With donor restrictions	524,707	519,348
Total net assets	3,178,074	3,446,411
Total liabilities and net assets	$ 4,432,023	$ 4,212,863

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

STATEMENT OF ACTIVITIES

UNITED WAY OF WEST FLORIDA, INC.

Year Ended June 30, 2024
(with comparative totals for 2023)

	2024			
	Net Assets Without Restriction	Net Assets With Donor Restriction	Total	2023 Total
Public support and revenue				
Gross campaign results	$ 1,626,656	$ 35,137	$ 1,661,793	$ 1,126,503
Less donor designations	(24,866)	-	(24,866)	(150,258)
Less provision for uncollectibles	(65,737)	-	(65,737)	(87,412)
Net campaign results	1,536,053	35,137	1,571,190	888,833
In-kind contributions - noncash	145,615	-	145,615	170,434
Contributions from outside service area	537	-	537	3,438
Investment return	95,719	-	95,719	63,072
Grant revenues	1,629,991	-	1,629,991	1,398,163
Contracts and program revenues	124,306	12,629	136,935	246,018
Gain on disposal of fixed assets	-	-	-	1,363,917
Other income	30,198	-	30,198	28,866
	3,562,419	47,766	3,610,185	4,162,741
Net assets released from restrictions				
Satisfaction of time and purpose	42,407	(42,407)	-	-
Total public support and revenues	3,604,826	5,359	3,610,185	4,162,741
Expenses				
Program services:				
Gross funds awarded/distributed	830,406	-	830,406	697,649
Less donor designations	(24,866)	-	(24,866)	(150,258)
Net funds awarded/distributed	805,540	-	805,540	547,391
Allocation expenses	79,564	-	79,564	79,410
Information and referral	1,814,733	-	1,814,733	1,415,592
Impact initiatives	154,649	-	154,649	126,825
Volunteer services	81,347	-	81,347	80,986
Total program services	2,935,833	-	2,935,833	2,250,204
Support services				
Fundraising	255,675	-	255,675	231,671
Organizational administration	666,418	-	666,418	503,745
Total supporting services	922,093	-	922,093	735,416
Payments to UW National	20,596	-	20,596	30,635
Total expenses	3,878,522	-	3,878,522	3,016,255
Change in net assets	(273,696)	5,359	(268,337)	1,146,486
Net assets, beginning of year	2,927,063	519,348	3,446,411	2,299,925
Net assets, end of year	$ 2,653,367	$ 524,707	$ 3,178,074	$ 3,446,411

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

STATEMENT OF FUNCTIONAL EXPENSES

UNITED WAY OF WEST FLORIDA, INC.

Year Ended June 30, 2024
(with comparative totals for 2023)

	Program Services						Supporting Services			2024	2023
	Gross Funds Awarded/ Distributed	Allocation Services	Impact Initiatives	Information and Referral	Volunteer Services	Total Program Services	Fundraising	Organizational Administration	Total Supporting Services	Total Expenses	Total Expenses
Expenses											
Gross funds awarded/distributed	$ 830,406	$ -	$ -	$ -	$ -	$ 830,406	$ -	$ -	$ -	$ 830,406	$ 697,649
Less donor designations	(24,866)					(24,866)				(24,866)	(150,258)
Net funds awarded/distributed	805,540	-	-	-	-	805,540	-	-	-	805,540	547,391
Conference	-	-	2,023	42,335	1,194	45,552	8,520	4,989	13,509	59,061	-
Depreciation	-	1,424	2,847	23,722	4,745	32,738	6,643	8,542	15,185	47,923	29,808
Dues and subscriptions	-	159	1,561	4,598	384	6,702	1,071	3,264	4,335	11,037	14,214
Interest	-	-	-	-	-	-	-	-	-	-	269
Maintenance and repairs	-	2,520	18,747	62,069	7,878	91,214	19,709	28,718	48,427	139,641	125,177
Occupancy	-	1,613	4,386	40,029	2,629	48,657	9,301	39,012	48,313	96,970	94,788
Other	-	881	5,214	12,665	3,125	21,885	5,896	22,800	28,696	50,581	51,416
Operating lease	-	-	-	-	-	-	-	1,320	1,320	1,320	1,320
Personnel expenses	-	62,592	94,784	1,385,471	56,829	1,599,676	190,013	435,959	625,972	2,225,648	1,724,351
Postage	-	11	88	318	23	440	190	1,621	1,811	2,251	1,363
Printing and promotion	-	264	6,606	189,529	1,306	197,705	7,394	39,503	46,897	244,602	210,560
Professional services	-	9,952	16,245	33,701	1,065	60,963	5,951	62,539	68,490	129,453	117,722
Staff development	-	-	-	-	-	-	-	-	-	-	31,503
Supplies	-	135	2,111	9,287	2,148	13,681	911	18,071	18,982	32,663	15,830
Telephone	-			11,009		11,080				11,236	19,908
Total expenses, net of national dues	$ 805,540	$ 79,564	$ 154,649	$ 1,814,733	$ 81,347	$ 2,935,833	$ 255,675	$ 666,418	$ 922,093	3,857,926	2,985,620
Payments to UW National	13	37		21		76	80	156		20,596	30,635
Total expenses										$ 3,878,522	$ 3,016,255

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

STATEMENT OF CASH FLOWS

UNITED WAY OF WEST FLORIDA, INC.

Year Ended June 30, 2024
(with comparative totals for 2023)

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ (268,337)	$ 1,146,486
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	47,923	29,808
(Gain) on disposal of property	-	(1,363,917)
Realized loss on sale of securities	4,746	10,246
Unrealized (gain) on investments	(78,162)	(52,637)
Provision for uncollectible accounts	127,511	-
Change in assets and liabilities		
Decrease (increase) in operating assets:		
Pledges receivable-net	(233,717)	448,079
Grants receivable	4,391	(43,590)
Operating lease right-of-use asset	1,232	(2,735)
Prepaid expenses	(28,788)	44,492
Deposits	(387)	(1,700)
Increase (decrease) in operating liabilities:		
Due to designated agencies	(57,042)	73,241
Allocations payable	205,664	23,668
Due to provider	209,337	-
Custodial funds payable	(4,952)	(57,122)
Accounts payable	46,855	3,279
Operating lease liability	(1,232)	2,735
Accrued expenses	40,179	29,692
Deferred revenue	48,688	(96,506)
Net cash provided by operating activities	63,909	193,519
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds on sale of securities	189,784	89,511
Purchases of investments	(205,162)	(103,777)
Acquisition of equipment	(186,152)	(784,307)
Proceeds on sale of property	-	1,692,629
Net cash provided (used) by investing activities	(201,530)	894,056
CASH FLOWS FROM FINANCING ACTIVITIES		
Net cash used by financing activities	-	-
NET INCREASE (DECREASE) IN CASH	(137,621)	1,087,575
Cash and equivalents, beginning of year	1,648,397	560,822
Cash and equivalents, end of year	$ 1,510,776	$ 1,648,397

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

NOTE A - ORGANIZATION

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

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

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

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

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Pledges Receivable - Pledges receivable are unconditional promises to give. Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Conditional promises to give are not included as support until such time as the conditions are substantially met. There were no conditional promises made to the Organization during the year ended June 30, 2024. An allowance for uncollectible pledges receivable is provided based on management's estimate using prior collection history and current economic conditions.

6. Grant Receivable - Grants receivable represents amounts receivable from grantor agencies for allowable expenses incurred on or before the end of the year. Management believes all expenses are allowable under the grant requirements and are fully collectible. As such, no allowance for doubtful accounts is considered necessary.

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

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

Buildings and improvements	15 - 39 years
Furniture and fixtures	5 - 10 years
Equipment	5 - 7 years

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

10. Impairment of Long-Lived Assets - Management reviews asset carrying amounts whenever events or circumstances indicate that such carrying amounts may not be recovered. If such assets are considered impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the fair market value of the assets. As of June 30, 2024, none of the Organization's long-lived assets were considered to be impaired.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

12. Donated Services and Materials - During the year ended June 30, 2024, 1,159 individuals volunteered from employers or local workplaces and unaffiliated volunteers participating in various volunteer activities, including but not limited to: Day of Caring, Stuff the Bus, Communities Caring at Christmas, Miracle on Palafox, the United Way Community Investment Process, and the United Way Ambassador Program. No value has been recognized for these volunteer hours in the financial statements, because the criteria established by the Financial Accounting Standards Board (FASB) for recognition of such volunteer efforts have not been satisfied.

    Nonfinancial assets are reported on a separate line item in the statement of activities, apart from contributions of cash or other financial assets.

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

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

13. Grants - The Organization records grant revenue over the period of the award and the performance obligations outlined by the grant provisions determine the timing of the revenue recognition. The transaction price is determined by provider agreement based on services to be rented. The unearned portion is recorded as deferred grant revenue on the statement of financial position. Deferred grant revenue totaled $64,158 at June 30, 2024.

14. Sublease Rental Income - Sublease rental income is recognized on a straight-line basis based on the aggregate minimum rental payments outlined in the lease agreements over the applicable lease terms as per ASU 2016-02.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

15. Allocation of Functional Expenses - The costs of providing various programs and other activities have been summarized on a functional basis in the statement of activities and in the statement of functional expenses. Accordingly, certain costs have been estimated and allocated among the programs and supporting services benefited based on management's judgement and other nonfinancial measures, trends, and time spent by function.

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

17. Income Taxes - United Way of West Florida, Inc. is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for federal or state income taxes has been recognized. The Organization annually files federal information returns (Form 990), which are subject to possible examination by the taxing authorities until the expiration of the related statute of limitations, which is generally three years, for the years ended June 30, 2022, through 2024.

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

18. Comparative Financial Information - The financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended June 30, 2023, from which the summarized information was derived.

    Certain accounts and activities in the prior year information have been reclassified to conform to the presentation in the current year financial statements. Opening balances of net assets with donor restriction and net assets without donor restriction were restated to reflect restrictions of $67,014 that were met in the year ended June 30, 2023.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

19. Leases - Leases are recognized on the statement of financial position the assets and liabilities for the rights and obligations created by leases with lease terms of more than twelve months. The recognition, measurement, and presentation of expenses and cash flows arising from a lease by a lessee will continue to primarily depend on its classification as a finance or operating lease. The Organization recorded a "right to use" operating asset and operating lease liability.

20. Events Occurring After the Reporting Date - The Organization has evaluated events and transactions that occurred between June 30, 2024 and March 20, 2025, which is the date that the financial statements were available to be issued, for possible recognition or disclosure in the financial statements.

NOTE C - PLEDGES RECEIVABLE

Pledges receivable and changes in the allowance for uncollectible amounts during the year ended June 30, 2024, are summarized as follows:

Pledges receivable	$	441,680
Allowance for uncollectible pledges:		
Balance - beginning of year		188,068
Add provision for uncollectible pledges		127,511
Deduct write-off of net uncollectible pledges and amounts received from prior campaigns		(161,635)
Balance - end of year		153,944
Pledges receivable - net	$	287,736

No discount has been applied to the pledge receivable balance at June 30, 2024, as all pledges are collectible within one year.

NOTE D - INVESTMENTS

The Fair Value Measurements (FASB Accounting Standards Codification 820-10) provides a framework for measuring fair value under generally accepted accounting principles. Fair Value Measurements establishes a fair value. This hierarchy consists of three broad levels; Level 1 consists of unadjusted quoted prices in active markets for identical assets and has the highest priority; Level 2 consists of observable inputs other than quoted prices for identical assets; and Level 3 consists of significant unobservable inputs and have the lowest priority. The Organization measures fair value using Level 1 inputs; there were no Level 2 or Level 3 inputs at June 30, 2024.

Fair value of assets measured on a recurring basis at June 30, 2024, are as follows:

	Fair Value	Level 1
Mutual funds - equity	$ 584,422	$ 584,422
Mutual funds - fixed income	298,984	298,984
	$ 883,406	$ 883,406

Cost, fair value and unrealized gains from acquisition until June 30, 2024, for assets held as investments are summarized as follows:

	Cost	Fair Value	Unrealized Gains
Cash	$ 315,204	$ 315,204	$ -
Mutual funds - equity	379,663	584,422	204,759
Mutual funds - fixed income	329,139	298,984	(30,155)
	$ 1,024,006	$ 1,198,610	$ 174,604

Cash in the money market account for the year ended June 30, 2024, is $315,204.

NOTE D - INVESTMENTS (Continued)

Investment return for the year ended June 30, 2024, is summarized as follows:

Dividends and interest	$	22,303
Realized loss on sales of securities		(4,746)
Less investment expense		(6,686)
		10,871
Unrealized gains on investments		84,848
Investment return	$	95,719

Investments at June 30, 2024, were included in the following net assets accounts:

Without restrictions	$	831,684
With restrictions		366,926
	$	1,198,610

NOTE E - PROPERTY AND EQUIPMENT

Property and equipment consisted of the following as of June 30, 2024:

Land	$	15,000
Building improvements		877,390
Furniture and fixtures		64,933
Furniture and equipment		219,117
		1,176,440
Less accumulated depreciation		(217,152)
Property and equipment - net	$	959,288

Depreciation expense totaled $47,923 for the year ended June 30, 2024.

NOTE F - DESIGNATIONS AND ALLOCATIONS PAYABLE

Due to designated agencies, allocations payable and custodial funds payable at June 30, 2024 represent either designations by donors or allocations payable as determined by the Organization. These amounts are all due and payable within one year.

NOTE G - OPERATING LEASE

The Organization recognizes right-of-use assets and lease liabilities for leases with terms greater than twelve months or for leases that contain a purchase option that is reasonably certain to be exercised. The Organization used one or more practical expedients, including short-term leases with terms twelve months or less to remain off the Organization's Statement of Financial Position. Leases are classified as either finance or operating leases. This classification dictates whether lease expense is recognized based on an effective interest method or on a straight-line basis over the term of the lease.

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

The Organization also entered into a month-to-month lease rental agreement during July to August 2023. Total space rental expenses as of June 30, 2024, are $18,800.

The following summarizes the line items in the statements of financial position which include amounts for operating leases as of June 30, 2024:

Right-of-use operating assets:	
Right-of-use operating assets	$ 1,503
Operating lease current liabilities	$ 1,284
Operating lease long-term liabilities	219
Total operating lease liabilities	$ 1,503

NOTE G - OPERATING LEASE (Continued)

The weighted average remaining lease term, weighted average discount rate, and related information as of June 30, 2024, are as follows:

	Operating Leases
Weighted-average remaining lease term	14
Weighted-average discount rate	4.10%
Average monthly payment	$ 110
Average number of payments remaining	14
Average discount rate	4.10%
Total right to use lease asset	$ 1,503
Total right to use lease liability	$ 1,503
Total cash paid	$ 5,049

At June 30, 2024 the Organization was obligated for minimum office equipment rental payments under operating leases having remaining terms in excess of one year for each of the next five years and in the aggregate as follows:

Year Ending June 30,	Operating
2025	$ 1,320
2026	220
2027	-
2028	-
2029	-
Thereafter	-
Total undiscounted cash flows	1,540
Less: present value discount	(37)
Total lease liabilities	$ 1,503

NOTE H - NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are restricted at June 30, 2024 for the following purposes or periods:

Subject to expenditure for specified purpose:		
Grants, fiscal agent funds, and other initiatives	$	156,953
Achieve Escambia		828
Total subject to expenditure for specified purpose		157,781
Endowment subject to Organization's spending policy and appropriation:		
Endowment funds (see Note I)		366,926
	$	524,707

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

Campaign pledges, other gifts	$	21,442
Annual Meeting, Miracle on Palafox, Stuff the Bus and Day of Caring		20,965
	$	42,407

NOTE I - ENDOWMENT FUNDS

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

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

NOTE I - ENDOWMENT FUNDS (Continued)

The composition and changes in endowment funds for the year ended June 30, 2024, are as follows:

Endowments:		
Endowment net assets, beginning of year	$	366,926
Investment income		9,264
Net unrealized and realized gains		30,496
Investment expenses		2,777
Amounts appropriated		(42,537)
Endowment net assets, end of year	$	366,926

NOTE J - CONTRIBUTIONS NONCASH

In-kind gifts include contributions of property and services and expensed as follows for the year ended June 30, 2024:

Printing, media advertising and promotion - information and referral	$	137,298
Donated goods for events		5,167
Donated use of space for events		3,150
	$	145,615

NOTE K - SUBLEASE RENTAL INCOME

The Organization has a month-to-month lease agreement for property in Escambia County requiring monthly rental payments of $9,400. Total rental payment for the year ended June 30, 2024, is $18,800. The sublease agreement disclosed below originates from this month-to-month lease agreement.

The Organization entered into a sublease agreement in March 2023 with a non-profit entity. The Organization is sub leasing and renting out a portion of its office space from the above lease agreement. The lease commenced March 1, 2023, and expired on October 31, 2023. The subtenant was leasing approximately half of the total square feet for $4,700 due monthly. Total rental income for the year ended June 30, 2024 is $9,400. Rental income is included in other revenue in the statement of activities.

NOTE L - EMPLOYEE BENEFIT PLAN

The Organization sponsors a 401K retirement plan through their employee leasing company. The plan covers substantially all the Organization's employees who have met certain service requirements. Employees' vesting is based on a five-year schedule. Employer contributions are 50% of employee contributions with a 3% cap on the employer match and totaled $21,589 during the year ended June 30, 2024.

NOTE M - RELATED PARTIES

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

The Organization is required to make payments for membership privileges to the related national organization. For the year ended June 30, 2024, payments to national were $20,596.

NOTE N - CONCENTRATION OF RISK

The Organization maintains its cash accounts with two separate financial institutions. Cash accounts at each bank are insured by the Federal Deposit Insurance Corporation ("FDIC") up to $250,000 per financial institution. At June 30, 2024 the Organization had cash balances held by financial institutions in excess of insured limits of $1,307,495.

The Organization's services are funded primarily with grants from the United States Department of Health and Human Services passed through the Florida Department of Children and Families and its managing entity, Big Bend Community Based Care, Inc. d/b/a NWF Health Network. These grants totaled $1,406,898 or 39% of total revenues; grants receivable from these sources totaled $234,483 or 76% of total receivables. The Organization's ability to continue to provide the same level of services is contingent on annual appropriations by federal and state legislative bodies.

NOTE O - RISKS AND UNCERTAINTIES

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

NOTE O - RISKS AND UNCERTAINTIES (Continued)

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

Expenditures incurred by the Organization and the providers are subject to audit and possible disallowances by federal and state Organization. The Organization would be responsible for recovery (reimbursement to the grantor Organization) of disallowed. It is the opinion of management that, if audited, any adjustment for disallowed expenses would be immaterial. Unspent grant funds payable to the grantor totaled $247,018 at June 30, 2024. The amount represents unspent grant funds.

NOTE P - LIQUIDITY AND AVAILABILITY

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

Financial Assets	
Cash and equivalents	$ 1,510,776
Receivables	697,419
Investments	1,198,610
Total	3,406,805
Less those unavailable for general expenditure within one year, due to:	
Net assets with donor restrictions	(524,707)
Financial assets available to meet cash needs	$ 2,882,098

SUPPLEMENTARY INFORMATION

UNITED WAY OF WEST FLORIDA, INC.

SCHEDULE OF STATE EARNINGS

Year Ended June 30, 2024

Total expenditures per statement of activities	$ 3,878,522
Less other state and federal funds	-
Less non-match SAMH funds	1,161,301
Less unallowable costs	-
Total allowable expenditures	$ 2,717,221
Maximum available earnings	$ 2,037,916
Amount of state funds requiring match	$ -
Amount due to department	$ -

See independent auditor's report and accompanying notes.

PROGRAM/COST CENTER ACTUAL EXPENSES AND REVENUES SCHEDULE

UNITED WAY OF WEST FLORIDA, INC.

Year Ended June 30, 2024

AUDIT SCHEDULE
ACTUAL EXPENSES AND REVENUES SCHEDULE

DATE PREPARED: 2/17/2025 **AGENCY:** United Way of West Florida, Inc.

BUDGET PERIOD: 7/1/2023-6/30/2024 **CONTRACT #** UW001

FUNDING SOURCES & REVENUES			SAHM COVERED SERVICES: STATE-FUNDED: Mental Health: Outreach 15	Mental Health: Information and Referral 30	Mental Health: Mental Health Total B	Substance Abuse: Outreach 15	Substance Abuse: Information and Referral 30	Substance Abuse: Substance Abuse Total C	Total for State SAMH-Funded Covered Services or Projects (B+C) D	Total for Non-State Funded Covered Services or Projects E	Total for All Covered Services or Projects (D+E) F	Non-SAMH Covered Services or Projects G	Total Funding (F+G) H
IA. STATE SAMH FUNDING													
Current Year Funding													
MH211	UW001	S	$ -	$ 443,557.00	$ 443,557.00	$ -	$ -	$ -	$ 443,557.00		$ 443,557.00		$ 443,557.00
MH981	UW001	F	-	232,905.00	232,905.00	-	-	-	232,905.00		232,905.00		232,905.00
MH988	UW001	F	-	404,704.00	404,704.00	-	-	-	404,704.00		404,704.00		404,704.00
MH98G	UW001	F	-	156,501.50	156,501.50	-	-	-	156,501.50		156,501.50		156,501.50
MHCBS	UW001	F	-	169,231.00	169,231.00	-	-	-	169,231.00		169,231.00		169,231.00
Total Current Year Funding			$ -	$ 1,406,898.50	$ 1,406,898.50	$ -	$ -	$ -	$ 1,406,898.50		$ 1,406,898.50		$ 1,406,898.50
Carry Forward Funding													
Funding			$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -		$ -
TOTAL STATE SAMH FUNDING =			$ -	$ 1,406,898.50	$ 1,406,898.50	$ -	$ -	$ -	$ 1,406,898.50		$ 1,406,898.50		$ 1,406,898.50
IB. OTHER GOVERNMENT FUNDING													
(1) Other State Agency Funding			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(2) Medicaid			-	-	-	-	-	-	-	-	-	-	-
(3) Local Government			-	-	-	-	-	-		81,125.00	81,125.00	107,369.00	188,494.00
(4) Federal Grants and Contracts			-	-	-	-	-	-		304,236.00	304,236.00	-	304,236.00
(5) In-kind from local govt. only			-	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER GOVERNMENT FUNDING =			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 385,361.00	$ 385,361.00	$ 107,369.00	$ 492,730.00
IC. ALL OTHER REVENUES													
(1) 1st & 2nd Party Payments			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 84,331.00	$ 84,331.00	$ 31,770.00	$ 116,101.00
(2) 3rd Party Payments (except Medicare)			-	-	-	-	-	-	-	-	-	-	-
(3) Medicare			-	-	-	-	-	-	-	-	-	-	-
(4) Contributions and Donations			-	-	-	-	-	-	-	-	-	1,427,544.50	1,427,544.50
(5) Other			-	-	-	-	-	-	-	-	-	14,270.00	14,270.00
(6) In-kind			-	-	-			-	-	7,026.00	7,026.00	145,615.00	152,641.00
TOTAL ALL OTHER REVENUES =			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 91,357.00	$ 91,357.00	$ 1,619,199.50	$ 1,710,556.50
TOTAL FUNDING =			$ -	$ 1,406,898.50	$ 1,406,898.50	$ -	$ -	$ -	$ 1,406,898.50	$ 476,718.00	$ 1,883,616.50	$ 1,726,568.50	$ 3,610,185.00

See independent auditor's report and accompanying notes.

PROGRAM/COST CENTER ACTUAL EXPENSES AND REVENUES SCHEDULE (CONTINUED)

UNITED WAY OF WEST FLORIDA, INC.

Year Ended June 30, 2024

	SAMH COVERED SERVICES												
	STATE FUNDED												*except IIC & IID
	Mental Health			Substance Abuse									
EXPENSE CATEGORIES	Outreach 15	Information and Referral 30	Mental Health Total	Outreach 15	Information and Referral 30	Substance Abuse Total	Total for State SAMH-Funded Covered Services (B+C)	Total for Non-State Funded Covered Services	Total for All Covered Services (D+E)	Non-SAMH Covered Services	Other Support Costs (optional)	Administration	Total Expenses (F+G+H*+I*)
A			B			C	D	E	F	G	H	I	J
IIA. PERSONNEL EXPENSES													
(1) Salaries	$ -	$ 833,327.00	$ 833,327.00	$ -	$ -	$ -	$ 833,327.00	$ 363,937.00	$ 1,197,264.00	$ 727,839.00	$ -	$ -	$1,925,103.00
(2) Fringe Benefits	-	126,673.00	126,673.00	-	-	-	126,673.00	61,534.00	188,207.00	112,337.00	-	-	300,544.00
TOTAL PERSONNEL EXPENSES =	$ -	$ 960,000.00	$ 960,000.00	$ -	$ -	$ -	$ 960,000.00	$ 425,471.00	$ 1,385,471.00	$ 840,176.00	$ -	$ -	$2,225,647.00
IIB. OTHER EXPENSES													
(1) Building Occupancy	$ -	$ 336.00	$ 336.00	$ -	$ -	$ -	$ 336.00	$ -	$ 336.00	$ 37,286.00	$ -	$ 27,411.00	$ 65,033.00
(2) Professional Services	-	27,625.00	27,625.00	-	-	-	27,625.00	16,323.00	43,948.00	115,377.00	-	12,786.00	172,111.00
(3) Travel	-	10,034.00	10,034.00	-	-	-	10,034.00	22,565.00	32,599.00	11,288.00	-	-	43,887.00
(4) Equipment	-	5,925.00	5,925.00	-	-	-	5,925.00	-	5,925.00	-	-	-	5,925.00
(5) Food Services	-	3,005.00	3,005.00	-	-	-	3,005.00	797.00	3,802.00	29,964.00	-	-	33,766.00
(6) Medical and Pharmacy	-	-	-	-	-	-	-	-	-	-	-	-	-
(7) Subcontracted Services	-	-	-	-	-	-	-	-	-	-	-	-	-
(8) Insurance	-	-	-	-	-	-	-	-	-	13,128.00	-	15,660.00	28,788.00
(9) Interest Paid	-	-	-	-	-	-	-	-	-	-	-	-	-
(10) Operating Supplies & Expenses	-	48,803.00	48,803.00	-	-	-	48,803.00	54,126.00	102,929.00	1,005,105.00	-	53,239.00	1,161,273.00
(11) Other-Bad Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
(12) Donated Items	-	-	-	-	-	-	-	7,026.00	7,026.00	138,589.00	-	-	145,615.00
(13) Net funds awarded	-	-	-	-	-	-	-	-	-	-	-	-	-
(14) Payments to National	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER EXPENSES =	$ -	$ 95,728.00	$ 95,728.00	$ -	$ -	$ -	$ 95,728.00	$ 100,837.00	$ 196,565.00	$ 1,350,737.00	$ -	$ 109,096.00	$1,656,398.00
TOT. PERSONNEL & OTH. EXP. =	$ -	$ 1,055,728.00	$ 1,055,728.00	$ -	$ -	$ -	$ 1,055,728.00	$ 526,308.00	$ 1,582,036.00	$ 2,190,913.00	$ -	$ 109,096.00	$3,882,045.00
IIC. DISTRIBUTED INDIRECT COSTS													
(a) Other Support Costs (Optional)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(b) Administration	-	105,573.00	105,573.00	-	-	-	105,573.00	-	105,573.00	-	-	(109,096.00)	(3,523.00)
TOT. DISTR'D INDIRECT COSTS =	$ -	$ 105,573.00	$ 105,573.00	$ -	$ -	$ -	$ 105,573.00	$ -	$ 105,573.00	$ -	$ -	$ (109,096.00)	$ (3,523.00)
TOTAL ACTUAL OPER. EXPENSES =	$ -	$ 1,161,301.00	$ 1,161,301.00	$ -	$ -	$ -	$ 1,161,301.00	$ 526,308.00	$ 1,687,609.00	$ 2,190,913.00	$ 0.00	$ 0.00	$3,878,522.00
IID. UNALLOWABLE COSTS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOT. ALLOWABLE OPER. EXP. =	$ -	$ 1,161,301.00	$ 1,161,301.00	$ -	$ -	$ -	$ 1,161,301.00	$ 526,308.00	$ 1,687,609.00	$ 2,190,913.00	$ -	$ -	$3,878,522.00
IIE. CAPITAL EXPENDITURES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
IIIA. Unearned Funds	$ -	$ 245,597.50	$ 245,597.50	$ -	$ -	$ -	$ 245,597.50						

See independent auditor's report and accompanying notes.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

UNITED WAY OF WEST FLORIDA, INC.

Year Ended June 30, 2024

Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
Corporation for National and Community Service:				
Americorps Seniors Retired and Senior Volunteer Program (RSVP)	94.002	22SRHFL010	-	$ 42,996
Americorps Seniors Retired and Senior Volunteer Program (RSVP)	94.002	22SRHFL010	-	13,788
Total Corporation for National and Community Service				56,784
Department of the Treasury - Internal Revenue Service:				
Volunteer Income Tax Assistance Matching Grant Program	21.009	23VITA0208	-	3,776
Volunteer Income Tax Assistance Matching Grant Program	21.009	24VITA0262	-	35,750
Total Department of the Treasury				39,526
U.S. Department of Health and Human Services:				
Passed Through Big Bend Community Based Care, Inc. d/b/a NWF Health Network				
Substance Abuse and Mental Health Services - Projects of Regional & National Significance	93.243	UW001	-	389,371
Block Grants for Community Mental Health Services	93.958	UW001	-	573,882
Total NWF Health Network				963,253
Passed Through Florida Department of Children and Families:				
Passed Through Crisis Center of Tampa Bay				
Medical Assistance Program	93.778	LD994	-	247,402
Total Crisis Center of Tampa Bay				247,402
Total Medicaid Cluster				247,402
Total U.S. Department of Health and Human Services				1,210,655
Total Expenditures of Federal Awards				$ 1,306,965

See independent auditor's report and accompanying notes to schedule of expenditures of federal awards.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

UNITED WAY OF WEST FLORIDA, INC.

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of United Way of West Florida, Inc. under programs of the federal government for the year ended June 30, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of United Way of West Florida, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of United Way of West Florida, Inc.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

The Organization's federal awards do not have any loans or loan guarantees.

The Organization did not receive any federal non-cash assistance for the fiscal year ended June 30, 2024.

NOTE C - U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES GRANTS

During the year ended June 30, 2024, funds totaling $1,406,898 were received from Big Bend Community Based Care, Inc. d/b/a NWF Health Network. The source of the funds included are federal (CFDA 60.153 and 93.243). Federal and state funds received from this provider totaled $963,253 and $443,645, respectively.

NOTE D - SUBRECIPIENTS

United Way of West Florida, Inc. did not have any subrecipients for the year ended June 30, 2024.

NOTE E - INDIRECT COST RATE

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

REPORT ON AUDIT PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

BROWN THORNTON • PACENTA & Company, P.A.
Certified Public Accountants
Business & Financial Consultants

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

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of United Way of West Florida, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 20, 2025.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficient may exist that were not identified. Given these

limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2024-001 and 2024-002 that we consider to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether United Way of West Florida, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances or other matters that are required to be reported under *Governmental Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as item 2024-003.

United Way of West Florida, Inc.'s Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on United Way of West Florida Inc.'s response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. United Way of West Florida Inc.'s response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

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

Brown Thornton Pacetta & Company, P.A.

Pensacola, Florida
March 20, 2025

REPORT ON AUDIT PERFORMED IN ACCORDANCE WITH THE UNIFORM GUIDANCE

BROWN
THORNTON • PACENTA
& Company, P.A.
Certified Public Accountants
Business & Financial Consultants

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

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited United Way of West Florida, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of United Way of West Florida, Inc.'s major federal programs for the year ended June 30, 2024. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, United Way of West Florida, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of United Way of West Florida, Inc. and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of United Way of West Florida, Inc.'s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to United Way of West Florida, Inc.'s federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on United Way of West Florida, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about United Way of West Florida, Inc.'s compliance with the requirements of each major federal program as a whole.

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

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

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding United Way of West Florida, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

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

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2024-003. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on United Way of West Florida, Inc.'s response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. United Way of West Florida, Inc.'s response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be a significant deficiency.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2024-003 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on United Way of West Florida, Inc.'s response to the internal control over the compliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. United Way of West Florida, Inc.'s response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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



Pensacola, Florida
March 20, 2025

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

UNITED WAY OF WEST FLORIDA, INC.

Year Ended June 30, 2024

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements	
Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weakness identified?	No
Significant deficiencies identified not to be considered material weakness?	Yes
Noncompliance material to financial statements noted?	No
Federal Awards	
Internal control over major programs:	
Material weakness identified?	No
Significant deficiencies identified not to be considered material weaknesses?	Yes
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance Section 516(a)	Yes

Identification of Major Programs and Projects

Federal Programs CFDA Number	Name of Federal Program or Cluster
93.243	Substance Abuse and Mental Health Services Projects of Regional and National Significance
93.958	Block Grants for Community Mental Health Services

Dollar threshold used to distinguish between Type A and Type B programs:	$750,000
Auditee qualified as a low-risk auditee	No

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

UNITED WAY OF WEST FLORIDA, INC.

Year Ended June 30, 2024

SECTION I - SUMMARY OF AUDITOR'S RESULTS (CONTINUED)

State Projects

CSFA Number	Name of State Program
None	

Dollar threshold used to distinguish between Type A and Type B programs: $ 300,000

SECTION II - FINANCIAL STATEMENTS FINDINGS

Finding 2024-001: Significant Deficiency: Untimely Completion of Monthly and Year-End Account Reconciliations, Resulting in Delayed Reporting and Discrepancies Between General Ledger and Subsidiary Ledgers

Criteria:
It is essential for the organization to reconcile its general ledger with subsidiary ledgers on a monthly and year-end basis. These reconciliations ensure that the financial records are complete and accurate, and that any discrepancies between the two ledgers are identified and corrected before financial statements are finalized. Reconciliation processes should be conducted in a timely manner and overseen by management to maintain the integrity of the financial reporting process.

Condition:
During the audit, it was found that the organization's general ledger accounts did not agree with the subsidiary ledgers, both for monthly and year-end account reconciliations and the reconciliations were not performed in a timely manner. The discrepancies between the two ledgers were not addressed in a timely manner, and the organization was unable to reconcile the accounts properly prior to closing the books at year-end. As a result, the financial statements required significant adjustment to account balances to accurately reflect the organization's financial position and activities.

Cause:
The discrepancies arose due to inadequate internal controls and insufficient review procedures in the financial statement close process. There was a lack of a formalized reconciliation process to ensure that monthly and year-end reconciliations were completed and reviewed in a timely and accurate manner. As a result, discrepancies between the general ledger and subsidiary ledgers were not identified and resolved before the year-end close.

SECTION II - FINANCIAL STATEMENTS FINDINGS (CONTINUED)

Effect:
As a result of this deficiency, the organization's financial statements were delayed, which could impair the decision-making ability of management and those charged with governance relying on timely and accurate financial information. The discrepancies between the general ledger and subsidiary ledgers suggest that the organization's financial records may not accurately reflect its true financial position.

Context:
This finding is part of the broader financial statement close process, where reconciling the general ledger with subsidiary ledgers is crucial to ensure accurate and timely financial reporting. The failure to complete these reconciliations as part of the regular monthly and year-end close processes indicates deficiencies in the organization's internal control environment and financial reporting procedures. These discrepancies have impacts on the reliability of the financial statements and the organization's ability to make informed financial decisions.

Recommendation:
It is recommended that the organization establish and implement a formalized reconciliation process for both monthly and year-end account reconciliations. This process should include clear guidelines and timelines for completing reconciliations, as well as regular monitoring to ensure compliance. Management should assign specific responsibilities for overseeing and reviewing the reconciliation process, ensuring that discrepancies between the general ledger and subsidiary ledgers are promptly identified and resolved. Additionally, stronger internal controls should be implemented to ensure that reconciliations are completed on time and are thoroughly reviewed for accuracy. Staff involved in the reconciliation process should receive adequate training to ensure they understand the importance of accurate and timely reconciliations. It is further recommended that the organization implements a formalized, ongoing training program for both accounting staff and oversight personnel focused on nonprofit accounting principles, regulatory requirements, and internal controls.

Views of Responsible Officials:
The responsible officials acknowledge the audit finding and agree that the discrepancies between the general ledger and subsidiary ledgers should have been identified and resolved in a timely manner and that the timely completion of monthly and year-end account reconciliations was not managed effectively. They recognize the importance of having a structured and consistent process in place for completing reconciliations and understand the impact that delayed reporting and discrepancies between the general ledger and subsidiary ledgers can have on the financial statements and decision-making. The organization is committed to strengthening its reconciliation process by implementing formalized procedures, including clear timelines and oversight responsibilities.

SECTION II - FINANCIAL STATEMENTS FINDINGS (CONTINUED)

The organization will provide additional training to staff and those with oversight to ensure adherence to the reconciliation process. Management will oversee this process more closely, ensuring that there is accountability at each stage of the financial close. The organization is committed to improving internal controls, training staff on best practices, and ensuring that these issues do not recur in future reporting periods.

Finding 2024-002: Significant Deficiency: Pledges Receivable and Allowance Not Reviewed or Adequately Adjusted

Criteria:
Pledges receivable and the related allowance for doubtful accounts must be periodically reviewed and adjusted for accuracy. The balances should reflect reasonable estimates of collectible amounts and must be reconciled to the trial balance at year-end.

Condition:
During the audit, it was found that the pledges receivable and the corresponding allowance for doubtful accounts were neither reviewed nor adequately adjusted at year-end. Furthermore, the balances did not agree with the trial balance as of the fiscal year-end.

Cause:
The underlying cause of this condition appears to be a lack of internal controls and oversight regarding the periodic review and reconciliation of pledges receivable and the allowance account. There may have been insufficient processes in place to ensure that adjustments were made in a timely manner or that the final balances matched the trial balance.

Effect:
As a result of this oversight, the financial statements may not accurately reflect the true value of pledges receivable and the corresponding allowance for doubtful accounts. This caused misstatement assets and income. The failure to reconcile these balances indicated a deficiency in internal controls over financial reporting.

Context:
The finding relates to the year-end financial close process, where proper reconciliation and review procedures were not followed. This resulted in discrepancies between the pledges receivable and the trial balance, which are critical to accurately presenting the organization's financial position in accordance with applicable accounting standards. This deficiency could potentially have a material impact on the financial statements.

SECTION II - FINANCIAL STATEMENTS FINDINGS (CONTINUED)

Recommendation:
It is recommended that the organization implement a formal process for the regular review and reconciliation of pledges receivable and the related allowance for doubtful accounts. This should include periodic evaluations to ensure the accuracy of the estimated collectability of pledges. Additionally, a review process should be established to ensure that these balances are accurately reflected in the trial balance at year-end, with appropriate adjustments made where necessary. The organization should also consider implementing stronger internal controls and oversight to ensure compliance with accounting standards and improve the accuracy of financial reporting.

Views of Responsible Officials:
The responsible officials acknowledge the finding and agree that the review and adjustment of pledges receivable and the related allowance for doubtful accounts should have been more thoroughly conducted. Going forward, the organization plans to implement a more structured process for reviewing and reconciling pledges receivable, including setting clear responsibilities for internal review, and will ensure that any necessary adjustments are made prior to finalizing the trial balance. The officials are committed to enhancing internal controls and will prioritize training staff to ensure that the financial close process is carried out with greater accuracy and compliance with applicable standards.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

UNITED WAY OF WEST FLORIDA, INC.

Year Ended June 30, 2024

SECTION III - FEDERAL AWARD FINDINGS

Finding 2024-003: Significant Deficiency: Inadequate Tracking of Unspent and Unearned Grant Funds Resulting in Amounts Due Back to the Grant Provider

Criteria:
Organizations must ensure accurate tracking of unspent and unearned grant funds. Unspent funds and unearned revenues should be properly identified and recorded in financial statements, and the organization must ensure compliance with grant terms, including returning any funds that were not spent or earned as required by the grant agreement. Failure to comply with these requirements can result in financial misstatements and the need to return funds to the grant provider.

Condition:
During the audit, it was identified that the organization did not adequately track unspent and unearned grant funds. As a result, certain amounts of unspent funds were not identified or reported in a timely manner, and the organization did not return these funds to the grant provider as required by the grant agreement until requested. This failure to properly track and report unspent funds led to the identification of amounts due back to the grant provider, which were not properly accounted for in the financial statements

Cause:
The cause of this deficiency appears to be the lack of a formalized tracking system for unspent and unearned grant funds. There were no clear processes in place to ensure that unspent or unearned funds were identified, monitored, and reported regularly. Additionally, there was insufficient oversight to ensure that grant conditions regarding the return of unspent funds were being met. The absence of a centralized system for tracking grant fund usage and compliance led to this oversight, and there was no clear process for notifying the responsible parties about amounts that needed to be returned.

Effect:
As a result of this deficiency, the organization failed to return unspent and unearned funds to the grant provider in accordance with the terms of the grant agreements. This could lead to potential non-compliance issues. The failure to track these funds also resulted in misstatements in the financial statements, as the amounts due back to the grant provider were not properly reflected.

Context:
This finding is part of the broader financial statement close process, with specific implications for the management of grant funds. It is essential to ensure that all unspent or unearned grant funds are properly tracked and returned when necessary. The failure to do so exposes the organization to financial, legal, and reputational risks that could affect its ability to secure future grants or maintain compliance with current grant conditions.

SECTION III - FEDERAL AWARD FINDINGS (CONTINUED)

Recommendation:
It is recommended that the organization implement a formalized process for tracking unspent and unearned grant funds. This process should include regularly reviewing grant agreements to ensure compliance with return provisions, setting up a system to track fund usage by grant, and identifying any unspent or unearned funds that need to be returned. The organization should assign responsibility for monitoring grant balances and ensure that regular reconciliations between general ledgers and grant tracking systems are performed. Management should also implement stronger oversight and internal controls to ensure that grant funds are tracked accurately, with designated staff ensuring compliance with all grant terms, including timely reporting and returning of unspent funds. Additionally, staff responsible for managing grants should receive training on proper tracking procedures, and a clear process should be developed for returning any unspent or unearned funds to the grant provider.

Views of Responsible Officials:
The responsible officials acknowledge the audit finding and agree that the failure to track unspent and unearned grant funds properly resulted in funds that should have been returned to the grant provider not being reported or remitted as required. They recognize the importance of adhering to grant terms and ensuring that unspent or unearned funds are properly monitored. The organization is committed to addressing this deficiency by establishing a formalized and centralized system for tracking all grant funds, including unspent or unearned amounts. The officials plan to implement a clear process for regularly reviewing grant status and ensuring compliance with all return provisions. They also recognize the need for improved internal controls and oversight to prevent similar issues in the future. Management is committed to enhancing its processes and will provide the necessary training to staff to ensure that these procedures are followed correctly moving forward.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

UNITED WAY OF WEST FLORIDA, INC.

Year Ended June 30, 2024

For the year ended June 30, 2023, United Way of West Florida, Inc. had the audit findings reported in the Schedule of Findings and Questions Costs – Federal Programs for the year ended June 30, 2023.

Finding 2023-001: Documentation for Material Agreements and Documents (Significant Deficiency)

Condition:
The Organization's grant agreements and supporting documentation were not provided in a timely manner, resulting in delayed reporting.

Status:
There were no similar issues identified for the year ended June 30, 2024 audit. The finding is resolved.

Finding 2023-002: Financial Statement Close Process (Significant Deficiency)

Condition:
The Organization's account reconciliations and financial records were not completed and closed in a timely manner, resulting in delayed reporting and ledger accounts that did not agree with subsidiary ledgers.

Status:
The Organization performed and reviewed month-end reconciliation checklists. The organization has taken steps to address the prior year finding on account reconciliation, but full implementation of corrective procedures is still ongoing.

Finding 2023-003: Control Blank Checks (Significant Deficiency)

Condition:
Blank checks are being stored in unsecured locations, such as a file drawer in the business manager's office.

Status:
The Organization stored blank checks in locked cabinet and the keys kept by Director of Finance and Director of Operations which neither of them have authority to sign checks. There were no similar issues identified for the year ended June 30, 2024 audit. The finding is resolved.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

UNITED WAY OF WEST FLORIDA, INC.

Year Ended June 30, 2024

Finding 2023-004 Reconciliation of Cash Accounts (Significant Deficiency)

Condition:
The bank reconciliations are currently being performed by the same employee that opens the bank statements and has access to the accounting software.

Status: The Organization implemented a review of the reconciliation by CEO to ensure changes were not made and that there were no unauthorized transactions. The finding is resolved.

Finding 2023-005: Non-Compliance with Grant Agreement Reporting Deadlines (Significant Deficiency)

Condition:
During the audit, Form CF-MH 1037 Reconciliation Report for the fiscal year ending on June 30, 2023, was not timely available. It was noted that the form had not yet been sent to the grantor agency by the deadline of December 31, 2023.

Status:
The organization submitted the Form 1037 by the deadline and also hired additional staff accountant to assist managing workload. There were no similar issues identified for the year ended June 30, 2024 audit. The finding is resolved.

Finding 2023-006: Reporting (Significant Deficiency)

Condition:
The audit and data collection form and reporting packages were not submitted to the Federal Audit Clearinghouse before the deadline.

Status:
There were no similar issues identified for the year ended June 30, 2024 audit. The finding is resolved.

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UNITED WAY West Florida

United Way of West Florida
7100 Plantation Road, Suite 18
Pensacola, FL 32504
Phone: (850) 434-3157
uwwf.org

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UNITED WAY STAFF LEADERSHIP

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President/CEO

Lauren Clark
VP of Philanthropy & Communications

Mary Zaledonis
VP of Impact Services

Tami Hodo
Director of Finance

Melissa Lewis
Director of Operations

3/14/2025

This corrective action plan is in response to United Way of West Florida's single audit report for the fiscal year ended June 30, 2024, Brown, Thorton, Pacenta & Company, PA.

SECTION II – FINANCIAL STATEMENT FINDING 2024-001

Finding 2024-001: Untimely Completion of Monthly and Year-End Account Reconciliations, Resulting in Delayed Reporting and Discrepancies Between General Ledger and Subsidiary Ledgers (Significant Deficiency)

Recommendation: It is recommended that the organization establish and implement a formalized reconciliation process for both monthly and year-end account reconciliations. This process should include clear guidelines and timelines for completing reconciliations, as well as
regular monitoring to ensure compliance. Management should assign specific responsibilities for overseeing and reviewing the reconciliation process, ensuring that discrepancies between the general ledger and subsidiary ledgers are promptly identified and resolved. Additionally, stronger internal controls should be implemented to ensure that reconciliations are completed on time and are thoroughly reviewed for accuracy. Staff involved in the reconciliation process should receive adequate training to ensure they understand the importance of accurate and timely reconciliations. It is further recommended that the organization implements a formalized, ongoing training program for both accounting staff and oversight personnel focused on nonprofit accounting principles, regulatory requirements, and internal controls

Corrective Action: We have hired an additional staff member for the Finance Department. This addition allows the Director of Finance to focus more on month-end and reconciliations processes. As work is distributed amongst the team, new, stronger internal controls are being developed.
We will find additional training through the United Way network to increase our knowledge of accurate and timely reconciliations, nonprofit accounting principles, regulatory requirements, and internal controls.

Person Responsible for Corrective Action: Director of Finance

Anticipated Completion Date for Corrective Action: We began to adjust month-end processes in January 2025. I anticipate having a full, in-depth process established and policy written by year-end, June 30, 2025. This will allow for multiple month-end cycles to ensure the process works. Training will begin in March 2025 and will be ongoing.

United Way Completed

CH746 A COPY OF THE OFFICIAL REGISTRATION AND FINANCIAL INFORMATION OF UNITED WAY OF WEST FLORIDA, PRINCIPALLY LOCATED IN FLORIDA, MAY BE OBTAINED FROM THE DIVISION OF CONSUMER SERVICES BY CALLING TOLL-FREE, 1-800-435-7352. REGISTRATION DOES NOT IMPLY ENDORSEMENT, APPROVAL, OR RECOMMENDATION BY THE STATE.

Charity Navigator

Finding 2024-002: Pledges Receivable and Allowance Not Reviewed or Adequately Adjusted (Significant Deficiency)

Recommendation: It is recommended that the organization implement a formal process for the regular review
and reconciliation of pledges receivable and the related allowance for doubtful accounts. This should include periodic evaluations to ensure the accuracy of the estimated collectability of pledges. Additionally, a review process should be established to ensure that these balances are accurately reflected in the trial balance at year-end, with appropriate adjustments made where necessary. The organization should also consider implementing stronger internal controls and oversight to ensure compliance with accounting standards and improve the accuracy of financial reporting.

Corrective Action: The Director of Finance and CEO established a write-off policy in February 2025. This policy has the team reviewing pledges receivable on a quarterly basis. This will show the development team who they need to follow up with for missing payments. This quarterly review will allow the Finance team to accurately reconcile the CRM to the GL.

Person Responsible for Corrective Action: Director of Finance, CEO, VP of Philanthropy and Communications

Anticipated Completion Date for Corrective Action: The corrective action will be immediately implemented in response to the auditors' recommendation.

Finding 2023-003: Inadequate Tracking of Unspent and Unearned Grant Funds Resulting in Amounts Due Back to the Grant Provider (Significant Deficiency)

Recommendation: It is recommended that the organization implement a formalized process for tracking unspent and unearned grant funds. This process should include regularly reviewing grant agreements to ensure compliance with return provisions, setting up a system to track fund usage by grant, and identifying any unspent or unearned funds that need to be returned. The organization should assign responsibility for monitoring grant balances and ensure that regular reconciliations between general ledgers and grant tracking systems are performed. Management should also implement stronger oversight and internal controls to ensure that grant funds are tracked accurately, with designated staff ensuring compliance with all grant terms, including timely reporting and returning of unspent funds. Additionally, staff responsible for managing grants should receive training on proper tracking procedures, and a clear process should be developed for returning any unspent or unearned funds to the grant provider.

Corrective Action: The Director of Finance created a new tracking spreadsheet to complete each month during the month-end process. This spreadsheet shows the monthly expenses for each grant and the total for the year. This allows us to monitor the grant funds closely. The information is shared with the board of directors in their financial statement reports.

Person Responsible for Corrective Action: Director of Finance

Anticipated Completion Date for Corrective Action: The corrective action was established in November 2024.

FINANCIAL STATEMENTS

UNITED WAY OF WEST FLORIDA, INC.

JUNE 30, 2023

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BROWN THORNTON ◆ PACENTA & Company, P.A.

Certified Public Accountants

Business & Financial Consultants

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

INDEPENDENT AUDITOR'S REPORT

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

Report of the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of United Way of West Florida, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023 and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of United Way of West Florida, Inc. as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

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

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

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

Report on Summarized Comparative Information

We have previously audited the United Way of West Florida, Inc.'s 2022 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated February 16, 2023. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2022, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 2, 2024, on our consideration of United Way of West Florida, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of United Way of West Florida, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering United Way of West Florida, Inc.'s internal control over financial reporting and compliance.

Brown Thornton Pacetta & Company, P.A.

Pensacola, Florida
July 2, 2024

STATEMENT OF FINANCIAL POSITION

UNITED WAY OF WEST FLORIDA, INC.

June 30, 2023
(with comparative totals for 2022)

ASSETS

	2023	2022
ASSETS		
Cash and cash equivalents	$ 1,648,397	$ 560,822
Pledges receivables, net	181,530	629,609
Grants receivable	311,158	267,568
Employee retention credit receivable	102,916	102,916
Prepaid expenses and other	33,552	78,044
Investments	1,109,816	1,053,159
Right-of-use operating asset	2,735	-
Property and equipment, net	821,059	395,272
Deposits	1,700	-
Total assets	$ 4,212,863	$ 3,087,390

LIABILITIES AND NET ASSETS

LIABILITIES		
Due to designated agencies	$ 141,343	$ 68,102
Due to provider	37,681	-
Allocations payable	469,465	483,478
Custodial funds payable	10,641	67,763
Accounts payable	15,383	12,104
Accrued expenses	73,734	44,042
Deferred revenue	15,470	111,976
Operating lease liability	2,735	-
Total liabilities	766,452	787,465
NET ASSETS		
Without donor restrictions	2,860,049	1,713,203
With donor restrictions	586,362	586,722
Total net assets	3,446,411	2,299,925
Total liabilities and net assets	$ 4,212,863	$ 3,087,390

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

STATEMENT OF ACTIVITIES

UNITED WAY OF WEST FLORIDA, INC.

Year Ended June 30, 2023
(with comparative totals for 2022)

	2023			
	Net Assets Without Restriction	Net Assets With Donor Restriction	Total	2022 Total
Public support and revenue				
Gross campaign results	$ 983,244	$ 143,259	$ 1,126,503	$ 1,396,385
Less donor designations	(150,258)	-	(150,258)	(154,730)
Less provision for uncollectibles	(87,412)	-	(87,412)	(74,534)
Net campaign results	745,574	143,259	888,833	1,167,121
In-kind contributions - noncash	170,434	-	170,434	149,567
Contributions from outside service area	3,438	-	3,438	12,952
Investment return	63,072	-	63,072	(127,699)
Grant revenues	1,398,163	-	1,398,163	745,255
Contracts and program revenues	170,357	75,661	246,018	251,932
Gain on disposal of fixed assets	1,363,917	-	1,363,917	-
Other income	28,866	-	28,866	7,913
	3,943,821	218,920	4,162,741	2,207,041
Net assets released from restrictions				
Satisfaction of time and purpose	219,280	(219,280)	-	-
Total public support and revenues	4,163,101	(360)	4,162,741	2,207,041
Expenses				
Program services:				
Gross funds awarded/distributed	697,649	-	697,649	935,841
Less donor designations	(150,258)	-	(150,258)	(154,730)
Net funds awarded/distributed	547,391	-	547,391	781,111
Allocation expenses	79,410	-	79,410	53,591
Information and referral	1,415,592	-	1,415,592	735,727
Impact initiatives	126,825	-	126,825	205,174
Volunteer services	80,986	-	80,986	104,887
Total program services	2,250,204	-	2,250,204	1,880,490
Support services				
Fundraising	231,671	-	231,671	291,771
Organizational administration	503,745	-	503,745	423,841
Total supporting services	735,416	-	735,416	715,612
Payments to UW National	30,635	-	30,635	39,695
Total expenses	3,016,255	-	3,016,255	2,635,797
Change in net assets	1,146,846	(360)	1,146,486	(428,756)
Net assets, beginning of year	1,713,203	586,722	2,299,925	2,728,681
Net assets, end of year	$ 2,860,049	$ 586,362	$ 3,446,411	$ 2,299,925

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

STATEMENT OF FUNCTIONAL EXPENSES

UNITED WAY OF WEST FLORIDA, INC.

Year Ended June 30, 2023
(with comparative totals for 2022)

	Program Services						Supporting Services			2023	2022
	Gross Funds Awarded/ Distributed	Allocation Services	Impact Initiatives	Information and Referral	Volunteer Services	Total Program Services	Fundraising	Organizational Administration	Total Supporting Services	Total Expenses	Total Expenses
Expenses											
Gross funds awarded/distributed	$ 697,649	$ -	$ -	$ -	$ -	$ 697,649	$ -	$ -	$ -	$ 697,649	$ 935,841
Less donor designations	(150,258)					(150,258)			-	(150,258)	(154,730)
Net funds awarded/distributed	547,391	-	-	-	-	547,391	-	-	-	547,391	781,111
Depreciation	-	715	1,939	17,518	1,141	21,313	4,113	4,382	8,495	29,808	34,796
Dues and subscriptions	-	255	711	6,739	490	8,195	1,487	4,532	6,019	14,214	11,154
Interest	-	-	-	-	-	-	-	269	269	269	422
Maintenance and repairs	-	11,788	15,820	57,671	7,660	92,939	18,238	14,000	32,238	125,177	102,588
Occupancy	-	2,275	6,163	55,705	3,632	67,775	13,080	13,933	27,013	94,788	90,889
Other	-	992	7,160	19,914	3,228	31,294	5,532	14,590	20,122	51,416	10,866
Operating lease	-	-	-	-	-	-	-	1,320	1,320	1,320	-
Personnel expenses	-	61,694	61,637	994,028	57,733	1,175,092	167,533	381,726	549,259	1,724,351	1,242,660
Postage	-	12	25	262	71	370	263	730	993	1,363	2,334
Printing and promotion	-	36	5,425	182,216	1,332	189,009	14,155	7,396	21,551	210,560	134,072
Professional services	-	971	24,126	35,502	3,336	63,935	3,017	50,770	53,787	117,722	101,203
Staff development	-	425	2,337	19,342	1,701	23,805	2,082	5,616	7,698	31,503	31,059
Supplies	-	33	554	10,813	320	11,720	940	3,170	4,110	15,830	2,827
Telephone	-	214	928	15,882	342	17,366	1,231	1,311		19,908	50,121
Total expenses, net of national dues	$ 547,391	$ 79,410	$ 126,825	$ 1,415,592	$ 80,986	$ 2,250,204	$ 231,671	$ 503,745	$ 735,416	2,985,620	2,596,102
Payments to UW National								2,542		30,635	39,695
Total expenses										$3,016,255	$2,635,797

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

STATEMENT OF CASH FLOWS

UNITED WAY OF WEST FLORIDA, INC.

Year Ended June 30, 2023
(with comparative totals for 2022)

	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ 1,146,486	$ (428,756)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	29,808	34,796
(Gain) loss on disposal of property	(1,363,917)	-
Realized (gain) loss on sale of securities	10,246	(46,122)
Unrealized (gain) loss on investments	(52,637)	184,957
Change in assets and liabilities		
Decrease (increase) in operating assets:		
Pledges receivable-net	448,079	(40,247)
Grants receivable	(43,590)	(21,927)
Operating lease right-of-use asset	(2,735)	-
Prepaid expenses	44,492	(99,641)
Deposits	(1,700)	-
Increase (decrease) in operating liabilities:		
Due to designated agencies	73,241	25,155
Allocations payable	23,668	(216,522)
Custodial funds payable	(57,122)	36,580
Accounts payable	3,279	(13,951)
Operating lease liability	2,735	-
Accrued expenses	29,692	68
Deferred revenue	(96,506)	35,473
Net cash provided (used) by operating activities	193,519	(550,137)
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds on sale of securities	89,511	232,166
Purchases of investments	(103,777)	(243,290)
Acquisition of equipment	(784,307)	(46,829)
Proceeds on sale of property	1,692,629	-
Net cash provided (used) by investing activities	894,056	(57,953)
CASH FLOWS FROM FINANCING ACTIVITIES		
Net cash used by financing activities	-	-
NET INCREASE (DECREASE) IN CASH	1,087,575	(608,090)
Cash and equivalents, beginning of year	560,822	1,168,912
Cash and equivalents, end of year	$ 1,648,397	$ 560,822

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

NOTES TO FINANCIAL STATEMENTS

UNITED WAY OF WEST FLORIDA, INC.

NOTE A - ORGANIZATION

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

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

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

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

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Pledges Receivable - Pledges receivable are unconditional promises to give. Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Conditional promises to give are not included as support until such time as the conditions are substantially met. There were no conditional promises made to the Organization during the year ended June 30, 2023. An allowance for uncollectible pledges receivable is provided based on management's estimate using prior collection history and current economic conditions.

6. Grant Receivable - Grants receivable represents amounts receivable from grantor agencies for allowable expenses incurred on or before the end of the year. Management believes all expenses are allowable under the grant requirements and are fully collectible. As such, no allowance for doubtful accounts is considered necessary.

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

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

Buildings and improvements	15 - 39 years
Furniture and fixtures	5 - 10 years
Equipment	5 - 7 years

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

10. Impairment of Long-Lived Assets - Management reviews asset carrying amounts whenever events or circumstances indicate that such carrying amounts may not be recovered. If such assets are considered impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the fair market value of the assets. As of June 30, 2023, none of the Organization's long-lived assets were considered to be impaired.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

12. Donated Services and Materials - During the year ended June 30, 2023, 993 individuals volunteered from employers or local workplaces and unaffiliated volunteers participating in various volunteer activities, including but not limited to: Day of Caring, Stuff the Bus, Communities Caring at Christmas, Miracle on Palafox, the United Way Community Investment Process, and the United Way Ambassador Program. No value has been recognized for these volunteer hours in the financial statements, because the criteria established by the Financial Accounting Standards Board (FASB) for recognition of such volunteer efforts have not been satisfied.

    Nonfinancial assets are reported on a separate line item in the statement of activities, apart from contributions of cash or other financial assets.

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

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

13. Grants - The Organization records grant revenue over the period of the award and the performance obligations outlined by the grant provisions determine the timing of the revenue recognition. The transaction price is determined by provider agreement based on services to be rented. The unearned portion is recorded as deferred grant revenue on the statement of financial position. Deferred grant revenue totaled $15,470 at June 30, 2023.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

14. Sublease Rental Income - Sublease rental income is recognized on a straight-line basis based on the aggregate minimum rental payments outlined in the lease agreements over the applicable lease terms as per ASU 2016-02, Leases, which was adopted during the year ended June 30, 2023.

15. Allocation of Functional Expenses - The costs of providing various programs and other activities have been summarized on a functional basis in the statement of activities and in the statement of functional expenses. Accordingly, certain costs have been estimated and allocated among the programs and supporting services benefited based on management's judgement and other nonfinancial measures, trends, and time spent by function.

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

17. Income Taxes - United Way of West Florida, Inc. is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for federal or state income taxes has been recognized. The Organization annually files federal information returns (Form 990), which are subject to possible examination by the taxing authorities until the expiration of the related statute of limitations, which is generally three years, for the years ended June 30, 2021 through 2023.

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

18. Comparative Financial Information - The financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended June 30, 2022, from which the summarized information was derived.

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

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

19. Recent Financial Accounting Pronouncements - During the year ended June 30, 2023, the Organization adopted ASU 2016-02, Leases which requires lessees to recognize on the statement of financial position the assets and liabilities for the rights and obligations created by leases with lease terms of more than twelve months. The Organization reflected the impact of initially adopting ASC 842 as of the beginning of the year of adoption; therefore, prior comparative totals have not been adjusted and continue to be reported in accordance with the previous accounting guidance in ASC 840. The adoption of ASC 842 had a material impact on the statement of financial position but did not have a significant impact on the statement of activities and statement of cash flows. The recognition, measurement, and presentation of expenses and cash flows arising from a lease by a lessee will continue to primarily depend on its classification as a finance or operating lease. The Organization recorded a "right-of-use" operating assets and operating lease liability. The Organization used the modified retrospective approach. There was no change in net assets from the adoption. The lease asset and liability as of June 30, 2023 is presented on the Statements of Financial Position.

20. Events Occurring After the Reporting Date - The Organization has evaluated events and transactions that occurred between June 30, 2023 and July 2, 2024, which is the date that the financial statements were available to be issued, for possible recognition or disclosure in the financial statements.

NOTE C - PLEDGES RECEIVABLE

Pledges receivable and changes in the allowance for uncollectible amounts during the year ended June 30, 2023, are summarized as follows:

Pledges receivable	$	369,598
Allowance for uncollectible pledges:		
Balance - beginning of year		110,446
Add provision for uncollectible pledges		115,268
Deduct write-off of net uncollectible pledges and amounts received from prior campaigns		(37,646)
Balance - end of year		188,068
Pledges receivable - net	$	181,530

NOTE C - PLEDGES RECEIVABLE (Continued)

No discount has been applied to the pledge receivable balance at June 30, 2023, as all pledges are collectible within one year.

NOTE D - INVESTMENTS

The Fair Value Measurements (FASB Accounting Standards Codification 820-10) provides a framework for measuring fair value under generally accepted accounting principles. Fair Value Measurements establishes a fair value. This hierarchy consists of three broad levels; Level 1 consists of unadjusted quoted prices in active markets for identical assets and have the highest priority; Level 2 consists of observable inputs other than quoted prices for identical assets; and Level 3 consists of significant unobservable inputs and have the lowest priority. The Organization measures fair value using Level 1 inputs; there were no Level 2 or Level 3 inputs at June 30, 2023.

Fair value of assets measured on a recurring basis at June 30, 2023, are as follows:

	Fair Value	Level 1
Mutual funds - equity	$ 511,423	$ 511,423
Mutual funds - fixed income	300,403	300,403
	$ 811,826	$ 811,826

Cost, fair value and unrealized gains from acquisition until June 30, 2023, for assets held as investments are summarized as follows:

	Cost	Fair Value	Unrealized Gains
Cash	$ 297,990	$ 297,990	$ -
Mutual funds - equity	375,803	511,423	135,620
Mutual funds - fixed income	339,166	300,403	(38,763)
	$ 1,012,959	$ 1,109,816	$ 96,857

Cash in the money market account for the year ended June 30, 2023, is $250,058.

NOTE D - INVESTMENTS (Continued)

Investment return for the year ended June 30, 2023, is summarized as follows:

Dividends and interest	$	20,681
Realized loss on sales of securities		(10,246)
Less investment expense		(6,014)
		4,421
Unrealized gains on investments		58,651
Investment return	$	63,072

Investments at June 30, 2023, were included in the following net assets accounts:

Without restrictions	$	742,890
With restrictions		366,926
	$	1,109,816

NOTE E - PROPERTY AND EQUIPMENT

Property and equipment consisted of the following as of June 30, 2023:

Land	$	15,000
Building improvements		758,224
Furniture and fixtures		56,923
Furniture and equipment		160,141
		990,288
Less accumulated depreciation		(169,229)
Property and equipment - net	$	821,059

Depreciation expense totaled $29,808 for the year ended June 30, 2023.

In March 2023, the Organization sold a building located in Pensacola, Florida for $1,795,000 resulting in a gain of $1,363,917. During the year, the Organization purchased a building in Pensacola, Florida for $773,224.

NOTE F - DESIGNATIONS AND ALLOCATIONS PAYABLE

Due to designated agencies, allocations payable and custodial funds payable at June 30, 2023 represent either designations by donors or allocations payable as determined by the Organization. These amounts are all due and payable within one year.

NOTE G - OPERATING LEASE

The Organization recognizes ROU assets and lease liabilities for leases with terms greater than 12 months or for leases that contain a purchase option that is reasonably certain to be exercised. The Organization used one or more practical expedients, including short-term leases with terms twelve months or less to remain off the Organization's Statement of Financial Position. Leases are classified as either finance or operating leases. This classification dictates whether lease expense is recognized based on an effective interest method or on a straight-line basis over the term of the lease.

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

During 2023, the Organization adopted ASU 2016-02 which resulted in the recognition of operating right-of-use assets as of June 30, 2023, totaling $2,735 and operating lease liabilities totaling $2,735.

The Organization also entered into a month-to-month lease rental agreement during March to June 2023. Total space rental expenses as of June 30, 2023, are $37,600.

The following summarizes the line items in the statements of financial position which include amounts for operating leases as of June 30, 2023:

Right-of-use operating assets:	
Right-of-use operating assets	$ 2,735
Operating lease current liabilities	$ 1,232
Operating lease long-term liabilities	1,503
Total operating lease liabilities	$ 2,735

NOTE G - OPERATING LEASE (Continued)

The weighted average remaining lease term, weighted average discount rate, and related information as of June 30, 2023 are as follows:

		Operating Leases
Weighted-average remaining lease term		60
Weighted-average discount rate		4.10%
Average monthly payment	$	110
Average number of payments remaining		60
Average discount rate		4.10%
Total right to use lease asset	$	2,735
Total right to use lease liability	$	2,735
Total cash paid	$	1,183

At June 30, 2023 the Organization was obligated for minimum office equipment rental payments under operating leases having remaining terms in excess of one year for each of the next five years and in the aggregate as follows:

Year Ending June 30,		Operating
2024	$	1,320
2025		1,320
2026		220
2027		-
2028		-
Thereafter		-
Total undiscounted cash flows		2,860
Less: present value discount		(125)
Total lease liabilities	$	2,735

NOTE H - NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are restricted at June 30, 2023 for the following purposes or periods:

Subject to expenditure for specified purpose:		
Grants, fiscal agent funds, and other initiatives	$	143,259
Achieve Escambia		73,927
Time		2,250
Total subject to expenditure for specified purpose		219,436
Endowment subject to Organization's spending policy and appropriation:		
Endowment funds (see Note I)		366,926
	$	586,362

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

Campaign pledges, other gifts	$	143,259
Annual Meeting, Miracle on Palafox, Stuff the Bus and Day of Caring		76,021
	$	219,280

NOTE I - ENDOWMENT FUNDS

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

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

NOTE I - ENDOWMENT FUNDS (Continued)

The composition and changes in endowment funds for the year ended June 30, 2023, are as follows:

Endowments:		
Endowment net assets, beginning of year	$	366,926
Investment income		9,347
Net unrealized and realized gains		16,263
Investment expenses		2,718
Amounts appropriated		(28,328)
Endowment net assets, end of year	$	366,926

NOTE J - CONTRIBUTIONS NONCASH

In-kind gifts include contributions of property and services and expensed as follows for the year ended June 30, 2023:

Printing, media advertising and promotion - information and referral	$	146,225
Donated goods for events		22,434
Operating supplies and expenses		1,775
	$	170,434

NOTE K - SUBLEASE RENTAL INCOME

The Organization has a month-to-month lease agreement for property in Escambia County requiring monthly rental payments of $9,400. Total rental payment for the year ended June 30, 2023, is $37,600. The sublease agreement disclosed below originates from this month-to-month lease agreement.

The Organization entered into a sublease agreement in March 2023 for a with First Baptist Church of Pensacola Inc. The Organization is sub leasing and renting out a portion of its office space from the above lease agreement. The lease commenced March 1, 2023, and expired on the final day the Organization occupies the premises and to not exceed October 31, 2023. The subtenant is leasing approximately half of the total square feet for $4,700 due monthly. Total rental income for the year ended June 30, 2023 is $20,964. Rental income is included in other revenue in the statement of activities.

NOTE K - SUBLEASE RENTAL INCOME (Continued)

The following is a summary of the short-term leased property in service during March to June 30, 2023.

Land	$ 23,088
Building and improvements	1,143,825
	1,166,913
Less accummulated depreciaiton	(820,246)
	$ 346,667

NOTE L - EMPLOYEE BENEFIT PLAN

The Organization sponsors a 401K retirement plan through their employee leasing company. The plan covers substantially all the Organization's employees who have met certain service requirements. Employees' vesting is based on a five-year schedule. Employer contributions are 50% of employee contributions with a 3% cap on the employer match and totaled $16,609 during the year ended June 30, 2023.

NOTE M - RELATED PARTIES

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

The Organization is required to make payments for membership privileges to the related national organization. For the year ended June 30, 2023, payments to national were $30,635.

NOTE N - CONCENTRATION OF RISK

The Organization maintains its cash accounts with two separate financial institutions. Cash accounts at each bank are insured by the Federal Deposit Insurance Corporation ("FDIC") up to $250,000 per financial institution. At June 30, 2023 the Organization had cash balances held by financial institutions in excess of insured limits of $1,413,154.

The Organization's services are funded primarily with grants from the United States Department of Health and Human Services passed through the Florida Department of Children and Families and its managing entity, Big Bend Community Based Care, Inc. d/b/a NWF Health Network. These grants totaled $1,018,170 or 24% of total revenues; grants receivable from these sources totaled $162,561 or 47% of total receivables. The Organization's ability to continue to provide the same level of services is contingent on annual appropriations by federal and state legislative bodies.

NOTE O - RISKS AND UNCERTAINTIES

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

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

Expenditures incurred by the Organization and the providers are subject to audit and possible disallowances by federal and state Organization. The Organization would be responsible for recovery (reimbursement to the grantor Organization) of disallowed. It is the opinion of management that, if audited, any adjustment for disallowed expenses would be immaterial.

Unspent grant funds payable to the grantor totaled $37,681 at June 30, 2023. The amount represents unspent grant funds.

NOTE P - LIQUIDITY AND AVAILABILITY

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

Financial Assets	
Cash and equivalents	$ 1,648,397
Receivables	595,604
Investments	1,109,816
Total	3,353,817
Less those unavailable for general expenditure within one year, due to:	
Net assets with donor restrictions	(586,362)
Financial assets available to meet cash needs	$ 2,767,455

SUPPLEMENTARY INFORMATION

UNITED WAY OF WEST FLORIDA, INC.

SCHEDULE OF STATE EARNINGS

Year Ended June 30, 2023

Total expenditures per statement of activities	$ 3,016,255
Less other state and federal funds	-
Less non-match SAMH funds	1,008,239
Less unallowable costs	-
Total allowable expenditures	$ 2,008,016
Maximum available earnings	$ 1,506,012
Amount of state funds requiring match	$ -
Amount due to department	$ -

See independent auditor's report and accompanying notes.

PROGRAM/COST CENTER ACTUAL EXPENSES AND REVENUES SCHEDULE

UNITED WAY OF WEST FLORIDA, INC.

Year Ended June 30, 2023

AUDIT SCHEDULE
ACTUAL EXPENSES AND REVENUES SCHEDULE

DATE PREPARED: 3/12/2024 **AGENCY:** United Way of West Florida, Inc.

BUDGET PERIOD: 7/1/2022-6/30/2023 **CONTRACT #** UW001

FUNDING SOURCES & REVENUES			SAHM COVERED SERVICES: STATE-FUNDED: Mental Health: Outreach 15	Information and Referral 30	Mental Health Total B	Substance Abuse: Outreach 15	Information and Referral 30	Substance Abuse Total C	Total for State SAMH-Funded Covered Services or Projects (B+C) D	Total for Non-State Funded Covered Services or Projects E	Total for All Covered Services or Projects (D+E) F	Non-SAMH Covered Services or Projects G	Total Funding (F+G) H
IA. STATE SAMH FUNDING													
Current Year Funding													
MH211	UW001	S	$ -	$ 437,500.00	$ 437,500.00	$ -	$ -	$ -	$ 437,500.00		$ 437,500.00		$ 437,500.00
MH988	UW001	F	-	248,740.18	248,740.18	-	-	-	248,740.18		248,740.18		248,740.18
MH98G	UW001	F	-	119,141.94	119,141.94	-	-	-	119,141.94		119,141.94		119,141.94
MHPV2	UW001	F	30,000.00	-	30,000.00	-	-	-	30,000.00		30,000.00		30,000.00
MSCOM	UW001	F	-	-	-	-	123,604.00	123,604.00	123,604.00		123,604.00		123,604.00
MSPV2	UW001	F	-	-	-	3,000.00	-	3,000.00	3,000.00		3,000.00		3,000.00
MSARP	UW001	F	-	-	-	-	46,252.29	46,252.29	46,252.29		46,252.29		46,252.29
Total Current Year Funding			$ 30,000.00	$ 805,382.12	$ 835,382.12	$ 3,000.00	$ 169,856.29	$ 172,856.29	$ 1,008,238.41		$ 1,008,238.41		$ 1,008,238.41
Carry Forward Funding													
Funding			$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -		$ -
TOTAL STATE SAMH FUNDING =			$ 30,000.00	$ 805,382.12	$ 835,382.12	$ 3,000.00	$ 169,856.29	$ 172,856.29	$ 1,008,238.41		$ 1,008,238.41		$ 1,008,238.41
IB. OTHER GOVERNMENTT FUNDING													
(1) Other State Agency Funding			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(2) Medicaid			-	-	-	-	-	-	-	-	-	-	-
(3) Local Government			-	-	-	-	-	-		86,003.00	86,003.00	17,032.59	103,035.59
(4) Federal Grants and Contracts			-	-	-	-	-	-		198,718.00	198,718.00	73,478.00	272,196.00
(5) In-kind from local govt. only			-	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER GOVERNMENT FUNDING =			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 284,721.00	$ 284,721.00	$ 90,510.59	$ 375,231.59
IC. ALL OTHER REVENUES													
(1) 1st & 2nd Party Payments			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 81,153.36	$ 81,153.36	$ 55,056.00	$ 136,209.36
(2) 3rd Party Payments (except Medicare)			-	-	-	-	-	-	-	-	-	-	-
(3) Medicare			-	-	-	-	-	-	-	-	-	-	-
(4) Contributions and Donations			-	-	-	-	-	-	-	-	-	1,234,176.00	1,234,176.00
(5) Other			-	-	-	-	-	-	-	-	-	1,238,452.00	1,238,452.00
(6) In-kind			-	-	-			-	-	1,161.24	1,161.24	169,272.85	170,434.09
TOTAL ALL OTHER REVENUES =			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 82,314.60	$ 82,314.60	$ 2,696,956.85	$ 2,779,271.45
TOTAL FUNDING =			$ 30,000.00	$ 805,382.12	$ 835,382.12	$ 3,000.00	$ 169,856.29	$ 172,856.29	$ 1,008,238.41	$ 367,035.60	$ 1,375,274.01	$ 2,787,467.44	$ 4,162,741.45

See independent auditor's report and accompanying notes.

PROGRAM/COST CENTER ACTUAL EXPENSES AND REVENUES SCHEDULE (CONTINUED)

UNITED WAY OF WEST FLORIDA, INC.

Year Ended June 30, 2023

	SAMH COVERED SERVICES											
	STATE FUNDED											*except IIC & IID
	Mental Health			Substance Abuse								
EXPENSE CATEGORIES	Outreach	Information and Referral	Mental Health Total	Outreach	Information and Referral	Substance Abuse Total	Total for State SAMH-Funded Covered Services (B+C)	Total for Non-State Funded Covered Services	Total for All Covered Services (D+E)	Non-SAMH Covered Services	Other Support Costs (optional)	Administration	Total Expenses (F+G+H*+I*)
A	15	30	B	15	30	C	D	E	F	G	H	I	J
IIA. PERSONNEL EXPENSES													
(1) Salaries	$ -	$ 543,057.06	$ 543,057.06	$ -	$ 105,690.45	$ 105,690.45	$ 648,747.51	$ 159,384.00	$ 808,131.51	$ 673,735.49	$ -	$ -	$1,481,867.00
(2) Fringe Benefits	-	86,534.90	86,534.90	-	18,258.52	18,258.52	104,793.42	35,279.00	140,072.42	102,411.58	-	-	242,484.00
TOTAL PERSONNEL EXPENSES =	$ -	$ 629,591.96	$ 629,591.96	$ -	$ 123,948.97	$ 123,948.97	$ 753,540.93	$ 194,663.00	$ 948,203.93	$ 776,147.07	$ -	$ -	$1,724,351.00
IIB. OTHER EXPENSES													
(1) Building Occupancy	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 30,204.00	$ 30,204.00	$ 39,562.00	$ -	$ 25,022.00	$ 94,788.00
(2) Professional Services	30,000.00	15,079.05	45,079.05	3,000.00	3,180.20	6,180.20	51,259.25	15,513.00	66,772.25	49,801.00	-	1,149.00	117,722.25
(3) Travel	-	-	-	-	-	-	-	7,865.00	7,865.00	5,487.00	-	-	13,352.00
(4) Equipment	-	-	-	-	-	-	-	21,035.00	21,035.00	30,852.35	-	28,103.60	79,990.95
(5) Food Services	-	-	-	-	-	-	-	1,022.00	1,022.00	5,655.32	-	-	6,677.32
(6) Medical and Pharmacy	-	-	-	-	-	-	-	-	-	-	-	-	-
(7) Subcontracted Services	-	-	-	-	-	-	-	-	-	-	-	-	-
(8) Insurance	-	20,158.40	20,158.40	-	4,251.44	4,251.44	24,409.84	-	24,409.84	20,797.16	-	-	45,207.00
(9) Interest Paid	-	-	-	-	-	-	-	-	-	269.00	-	-	269.00
(10) Operating Supplies & Expenses	-	60,014.50	60,014.50	-	21,490.05	21,490.05	81,504.55	10,259.00	91,763.55	50,425.05	-	43,249.24	185,437.84
(11) Other-Bad Debt	-	-	-	-	-	-	-	-	-	-	-	-	-
(12) Donated Items	-	-	-	-	-	-	-	1,161.24	1,161.24	169,272.85	-	-	170,434.09
(13) Net funds awarded	-	-	-	-	-	-	-	-	-	547,391.00	-	-	547,391.00
(14) Payments to National	-	-	-	-	-	-	-	-	-	30,635.00	-	-	30,635.00
TOTAL OTHER EXPENSES =	$ 30,000.00	$ 95,251.95	$ 125,251.95	$ 3,000.00	$ 28,921.69	$ 31,921.69	$ 157,173.64	$ 87,059.24	$ 244,232.88	$ 950,147.73	$ -	$ 97,523.84	$1,291,904.45
TOT. PERSONNEL & OTH. EXP. =	$ 30,000.00	$ 724,843.91	$ 754,843.91	$ 3,000.00	$ 152,870.66	$ 155,870.66	$ 910,714.57	$ 281,722.24	$ 1,192,436.81	$ 1,726,294.80	$ -	$ 97,523.84	$3,016,255.45
IIC. DISTRIBUTED INDIRECT COSTS													
(a) Other Support Costs (Optional)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(b) Administration	-	80,538.21	80,538.21	-	16,985.63	16,985.63	97,523.84	-	97,523.84	-	-	(97,523.84)	0.00
TOT. DISTR'D INDIRECT COSTS =	$ -	$ 80,538.21	$ 80,538.21	$ -	$ 16,985.63	$ 16,985.63	$ 97,523.84	$ -	$ 97,523.84	$ -	$ -	$ -	$ 97,523.84
TOTAL ACTUAL OPER. EXPENSES =	$ 30,000.00	$ 805,382.12	$ 835,382.12	$ 3,000.00	$ 169,856.29	$ 172,856.29	$ 1,008,238.41	$ 281,722.24	$ 1,289,960.65	$ 1,726,294.80	$ 0.00	$ 0.00	$3,016,255.45
IID. UNALLOWABLE COSTS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOT. ALLOWABLE OPER. EXP. =	$ 30,000.00	$ 805,382.12	$ 835,382.12	$ 3,000.00	$ 169,856.29	$ 172,856.29	$ 1,008,238.41	$ 281,722.24	$ 1,289,960.65	$ 1,726,294.80	$ -	$ -	$3,016,255.45
IIE. CAPITAL EXPENDITURES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

UNITED WAY OF WEST FLORIDA, INC.

Year Ended June 30, 2023

Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
Corporation for National and Community Service				
Retired and Senior Volunteer Program	94.002	22SRHFL010	-	$ 41,504
Total Corporation for National and Community Service				41,504
Department of the Treasury - Internal Revenue Service				
Volunteer Income Tax Assistance Matching Grant Program	21.009	23VITA0208	-	31,974
Total Department of the Treasury				31,974
U.S. Department of Health and Human Services:				
Passed Through Big Bend Community Based Care, Inc. d/b/a NWF Health Network				
Substance Abuse and Mental Health Services - Projects of Regional & National Significan	93.243	UW001	-	119,142
Block Grants for Community Mental Health Services	93.958	UW001	-	278,740
Block Grants for Prevention and Treatment of Substance Abuse	93.959	UW001	-	172,856
Total NWF Health Network				570,738
Passed Through Florida Department of Children and Families				
Passed Through Crisis Center of Tampa Bay				
Medical Assistance Program	93.778	LD994	-	45,060
Medical Assistance Program	93.778	LD994	-	152,658
Total Crisis Center of Tampa Bay				197,718
Total U.S. Department of Health and Human Services				768,456
Total Expenditures of Federal Awards				$ 841,934

See independent auditor's report and accompanying notes to schedule of expenditures of federal awards.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

UNITED WAY OF WEST FLORIDA, INC.

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of United Way of West Florida, Inc. under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of United Way of West Florida, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of United Way of West Florida, Inc.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

The Organization's federal awards do not have any loans or loan guarantees.

The Organization did not receive any federal non-cash assistance for the fiscal year ended June 30, 2023.

NOTE C - U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES GRANTS

During the year ended June 30, 2023, funds totaling $1,008,238 were received from Big Bend Community Based Care, Inc. d/b/a NWF Health Network. The source of the funds included are federal (CFDA 60.153, 93.243, 93.958, and 93.959). Federal and state funds received from this provider totaled $570,738 and $437,500, respectively.

NOTE D - SUBRECIPIENTS

United Way of West Florida, Inc. did not have any subrecipients for the year ended June 30, 2023.

NOTE E - INDIRECT COST RATE

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

REPORT ON AUDIT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

BROWN THORNTON • PACENTA & Company, P.A.
Certified Public Accountants
Business & Financial Consultants

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

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of United Way of West Florida, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated July 2, 2024.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficient may exist that were not identified. Given these

limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2023-001, 2023-002, 2023-003, and 2023-004 that we consider to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether United Way of West Florida, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances or other matters that are required to be reported under *Governmental Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2023-005 and 2023-006.

United Way of West Florida, Inc.'s Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on United Way of West Florida Inc.'s response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. United Way of West Florida Inc.'s response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

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

Brown Thornton Pacetta & Company, P.A.

Pensacola, Florida
July 2, 2024

REPORT ON AUDIT PERFORMED IN ACCORDANCE WITH THE UNIFORM GUIDANCE

BROWN
THORNTON • PACENTA
& Company, P.A.
Certified Public Accountants
Business & Financial Consultants

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

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited United Way of West Florida, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of United Way of West Florida, Inc.'s major federal programs for the year ended June 30, 2023. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, United Way of West Florida, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of United Way of West Florida, Inc. and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of United Way of West Florida, Inc.'s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to United Way of West Florida, Inc.'s federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on United Way of West Florida, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about United Way of West Florida, Inc.'s compliance with the requirements of each major federal program as a whole.

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

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

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding United Way of West Florida, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

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

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2023-005 and 2023-006. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on United Way of West Florida, Inc.'s response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. United Way of West Florida, Inc.'s response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies that we consider to be material weaknesses. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be a significant deficiency.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-005 and 2023-006 to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on United Way of West Florida, Inc.'s response to the internal control over the compliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. United Way of West Florida, Inc.'s response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

Brown Thornton Pacetta & Company, P.A.

Pensacola, Florida
July 2, 2024

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

UNITED WAY OF WEST FLORIDA, INC.

Year Ended June 30, 2023

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements	
Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weakness identified?	No
Significant deficiencies identified not to be considered material weakness?	Yes
Noncompliance material to financial statements noted?	No
Federal Awards	
Internal control over major programs:	
Material weakness identified?	No
Significant deficiencies identified not to be considered material weaknesses?	Yes
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance Section 516(a)	Yes

Identification of Major Programs and Projects

Federal Programs CFDA Number	Name of Federal Program or Cluster
93.959	Block Grants for Prevention and Treatment of Substance Abuse
93.958	Block Grants for Community Mental Health Services

Dollar threshold used to distinguish between Type A and Type B programs:	$750,000
Auditee qualified as a low-risk auditee	No

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

UNITED WAY OF WEST FLORIDA, INC.

Year Ended June 30, 2023

SECTION I - SUMMARY OF AUDITOR'S RESULTS (CONTINUED)

State Projects

CSFA Number	Name of State Program
None	

Dollar threshold used to distinguish between Type A and Type B programs: $ 300,000

SECTION II - FINANCIAL STATEMENTS FINDINGS

Finding 2023-001: Documentation for Material Agreements and Documents (Significant Deficiency)

Criteria: Supporting documentation including grant agreements, deposit and check support, and other contracts must be maintained and stored in a adequate manner to ensure they are readily available when requested.

Condition: The Organization's grant agreements and supporting documentation were not provided in a timely manner, resulting in delayed reporting.

Cause: A combination of turnover in finance personnel within the Organization and a loss of financial data that had to be recreated from a prior year resulted in a delayed audit and late reporting.

Effect: As a result, additional time and hours were necessary for us to gather appropriate evidence to support our opinion on the Organization's financial statements.

Questioned Costs: None noted

Context: During our audit, we experienced difficulties in obtaining adequate supporting documents for material grant agreements and contracts.

Repeat Finding from Prior Year: No

Recommendation: We recommend the Organization obtain and retain signed contracts for all material transactions and that the documentation contain elements including dates the agreement covers, amounts, reporting requirements, compliance requirements, and the scope of the material or services to be provided. We also recommend filing and storing accounting records and Board minutes in a systematic manner, and specifying a process for retrieving and replacing documents in an orderly fashion so that they may be easily located when needed.

Views of Responsible Officials: Management is in agreement and will implement controls over documentation to remedy the deficiency.

Finding 2023-002: Financial Statement Close Process (Significant Deficiency)

Criteria: Monthly and year end account reconciliation and financial closing must be completed in a timely manner for appropriate board and management oversight and reporting.

Condition: The Organization's account reconciliations and financial records were not completed and closed in a timely manner, resulting in delayed reporting and ledger accounts that did not agree with subsidiary ledgers.

Cause: The organization did not reconcile accounts to financial records in a timely manner.

Effect: The lack of timely account reconciliations and closing of financial records resulted in delayed information provided to the Board of Directors, for the audit, and late filing to the Federal Audit Clearinghouse and necessary adjustments to the financial statements.

Questioned Costs: None noted

Context: Certain subsidiary ledgers were not in agreement with the general ledger.

Repeat Finding from Prior Year: No

Recommendation: We recommend a comprehensive checklist be prepared by the accounting department. The checklist should cover all procedures that the Organization determines need to be performed on a periodic basis including, but not limited to, month-end procedures such as bank reconciliations, and general ledger account analysis.

Views of Responsible Officials: Management is in agreement and will implement controls over the financial statement close process to reconcile accounts in a timely basis.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

UNITED WAY OF WEST FLORIDA, INC.

Year Ended June 30, 2023

Finding 2023-003: Control Blank Checks (Significant Deficiency)

Criteria: Internal control over cash is vital to all Organizations. Part of the internal controls over cash includes limiting the custody of blank checks to only certain finance personnel and preventing access to unauthorized individuals.

Condition: Blank checks are being stored in unsecured locations, such as a file drawer in the business manager's office.

Cause: The Organization did not have a system in place to securely store blank checks.

Effect: Although no fraudulent checks were noted during audit procedures, the Organization is more susceptible to fraud risk if blank checks are not securely stored.

Questioned Costs: None noted

Context: During the audit, it was noted that blank checks were not securely stored.

Repeat Finding from Prior Year: No

Recommendation: We recommend that blank checks be kept in a locked box or cabinet accessible only to those with proper authorization and that the checks periodically be accounted for. We noted that the supply of unused checks is not adequately safeguarded against possible misuse of the checks. We recommend that a responsible employee be charged with the responsibility for safeguarding and issuing unused checks.

Views of Responsible Officials: Management is in agreement and will keep blank checks secure.

Finding 2023-004 Reconciliation of Cash Accounts (Significant Deficiency)

Criteria: An adequate internal control environment ensures that there is no major finance function that does not have oversight or controls regarding custody, record keeping, and authorization of the appliable financial procedures.

Condition: The bank reconciliations are currently being performed by the same employee that opens the bank statements and has access to the accounting software.

Cause: The Organization does not have an adequate internal control system over the review of bank reconciliations.

Effect: The bank reconciliation were not completed in a timely manner and the lack of a review system creates additional risk to the Organization to be susceptible to fraudulent bank activity or other errors.

Questioned Costs: None noted

Context: During the audit, it was noted that the CFO opens the bank statements and performs the bank reconciliation without any other personnel reviewing the original bank statements. There was also not a timely review of the bank reconciliation from other management.

Repeat Finding from Prior Year: No

Recommendation: We recommend that a secondary member of management open the bank statements and review them for any unusual checks or other transactions before giving them to the CFO to perform the reconciliation. Management's multi-person review of the bank statement will better identify unusual items to investigate on a timely basis and provides additional process controls. We recommend that the reconciliations be signed as an indication of approval. Doing so would take little additional time and might even prevent time from being wasted by inadvertent review of reconciliations that had already been reviewed. We also recommend that the reconciliations be signed and dated by employees preparing them. As a prompt to the preparer and reviewer/approver to sign the reconciliation, preprinted reconciliation forms could include a signature block with space for the signatures, or a stamp with a signature block could be applied to the reconciliations.

Views of Responsible Officials: Management is in agreement and will implement controls over the bank reconciliation process to remedy the deficiency.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

UNITED WAY OF WEST FLORIDA, INC.

Year Ended June 30, 2023

SECTION III - FEDERAL AWARD FINDINGS

Finding 2023-005: Non-Compliance with Grant Agreement Reporting Deadlines (Significant Deficiency)

Criteria: 2 CFR Part 200 Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards require compliance with federal and state contracts. The Organization's standard SAMH service provider contract, Big Bend Community Based Care, Inc. d/b/a NWF Health Network, required the Form CF-MH 1037 to be submitted by December 31, 2023.

Condition: During the audit, Form CF-MH 1037 Reconciliation Report for the fiscal year ending on June 30, 2023, was not timely available. It was noted that the form had not yet been sent to the grantor agency by the deadline of December 31, 2023.

Cause: Recent turnover in finance personnel within the Organization and an inadequate control system in place prevented the Organization from accurately tracking and reporting grant expenditures in a timely manner. The Organization is also having a single audit for the first time and did not have all control systems in place before the reporting deadline.

Effect: The Organization was listed as non-compliant on the grant confirmation as the required reports were not submitted before the deadline. Late filings of reports may jeopardize the organization's eligibility for future funding, potentially impacting its ability to fulfill its mission and objectives.

Questioned Costs: None noted

Context: The organization failed to submit required reports within the timeframe outlined in the grant agreement, resulting in non-compliance with the grant.

Repeat Finding from Prior Year: No

Recommendation: We recommend implementing a comprehensive framework for monitoring grant compliance, including clear procedures and responsibilities for tracking reporting deadlines and ensuring timely submissions.

Views of Responsible Officials: Management is in agreement and will implement procedures to meet reporting deadlines.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

UNITED WAY OF WEST FLORIDA, INC.

Year Ended June 30, 2023

Finding 2023-006: Reporting (Significant Deficiency)

Criteria: 2 CFR Part 200 Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards require an audit be completed and the data collection form and reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's report(s), or nine months after the end of the audit period.

Condition: The audit and data collection form and reporting packages were not submitted to the Federal Audit Clearinghouse before the deadline.

Cause: The Organization did not submit their data collection form and reporting package to the Federal Audit Clearinghouse by March 31, 2024.

Effect: The Organization's audit was not complete until July 2024 due to recent turnover in the Organization's finance department resulting in accounts not being reconciled timely.

Questioned Costs: None noted

Context: The Organization's fiscal year end is June 30, 2023, therefore making their filing deadline to submit their audit to the Federal Audit Clearinghouse the earlier of 30 calendar dates after receipt of the auditor's report or March 31, 2024. Due to recent turnover with the Organization's finance department resulting in accounts not being reconciled timely, the Organization's audit was not completed until June 2024 resulting in a late filing with the Federal Audit Clearinghouse.

Repeat Finding from the Prior Year: No

Recommendation: We recommend that the Organization review its processes and procedures to ensure timely closing of the annual financial records, allowing for a timely audit and the timely submission of the data collection form and reporting package to the Federal Audit Clearinghouse.

Views of Responsible Officials: Management is in agreement and will implement procedures to meet reporting deadlines.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

UNITED WAY OF WEST FLORIDA, INC.

Year Ended June 30, 2023

For the year ended June 30, 2022, United Way of West Florida, Inc. did not have an audit requirement under *Government Auditing Standards* or the Uniform Guidance. Therefore, there are no prior audit findings to report.

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United Way of West Florida
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Pensacola, FL 32504
Phone: (850) 434-3157
Fax: (850) 444-7117

www.uwwf.org

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Chair

Brian Wyer
Vice Chair

Tom Della Flora
Treasurer

Tony Kisner
Secretary

Amy Miller
Immediate Past Chair

BOARD MEMBERS
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Matt Couch
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UNITED WAY STAFF LEADERSHIP
Laura Gilliam
President/CEO

Mary Zaledonis
VP of Impact Services

DIRECTORS
Melissa Lewis
Director of Operations

Stephen Prestesater
Director of Marketing & Development

Tami Randel
Director of Finance

6/29/2024

This corrective action plan is in response to United Way of West Florida's single audit report for the fiscal year ended June 30, 2023, Brown, Thorton, Pacenta & Company, PA.

SECTION II – FINANCIAL STATEMENT FINDING 2023-001

Finding 2023-001: Documentation for Material Agreements and Documents (Significant Deficiency)

Recommendation: We recommend the Organization obtain and retain signed contracts for all material transactions and that the documentation contain elements including dates the agreement covers, amounts, reporting requirements, compliance requirements, and the scope of the material or services to be provided. We also recommend filing and storing accounting records and Board minutes in a systematic manner, and specifying a process for retrieving and replacing documents in an orderly fashion so that they may be easily located when needed.

Corrective Action: New procedures have been established to have all executed contracts emailed to the Director of Finance. The Director of Finance will save the contract to the SharePoint files for the specific grant or program.

Person Responsible for Corrective Action: Director of Finance

Anticipated Completion Date for Corrective Action: The corrective action was implemented in February 2024 in response to the auditors' requests during the audit.

Finding 2023-002: Financial Statement Close Process (Significant Deficiency)

Recommendation: We recommend a comprehensive checklist be prepared by the accounting
department. The checklist should cover all procedures that the Organization determines need to be performed on a periodic basis including, but not limited to, month-end procedures such as bank reconciliations, and general ledger account analysis.

Corrective Action: The current month-end checklist is being updated to be more comprehensive. The Director of Finance is creating a comprehensive year-end checklist to ensure that all ledgers are reconciled with the GL.

CH746 A COPY OF THE OFFICIAL REGISTRATION AND FINANCIAL INFORMATION OF UNITED WAY OF WEST FLORIDA, PRINCIPALLY LOCATED IN FLORIDA, MAY BE OBTAINED FROM THE DIVISION OF CONSUMER SERVICES BY CALLING TOLL-FREE, 1-800-435-7352. REGISTRATION DOES NOT IMPLY ENDORSEMENT, APPROVAL, OR RECOMMENDATION BY THE STATE.

Person Responsible for Corrective Action: Director of Finance

Anticipated Completion Date for Corrective Action: The corrective action will be immediately implemented in response to the auditors' recommendation.

Finding 2023-003: Control Blank Checks (Significant Deficiency)

Recommendation: We recommend that blank checks be kept in a locked box or cabinet accessible only to those with proper authorization and that the checks periodically be accounted for. We noted that the supply of unused checks is not adequately safeguarded against possible misuse of the checks. We recommend that a responsible employee be charged with the responsibility for safeguarding and issuing unused checks.

Corrective Action: A new lockable cabinet has been purchased to lock unused checks. Keys to the cabinet will be kept only by staff that does not have authority to sign checks.

Person Responsible for Corrective Action: Director of Finance

Anticipated Completion Date for Corrective Action: The corrective action will be immediately implemented in response to the auditors' recommendation.

Finding 2023-004 Reconciliation of Cash Accounts (Significant Deficiency)

Recommendation: We recommend that a secondary member of management open the bank statements and review them for any unusual checks or other transactions before giving them to the CFO to perform the reconciliation. Management's multi-person review of the bank statement will better identify unusual items to investigate on a timely basis and provides additional process controls. We recommend that the reconciliations be signed as an indication of approval. Doing so would take little additional time and might even prevent time from being wasted by inadvertent review of reconciliations that had already been reviewed. We also recommend that the reconciliations be signed and dated by employees preparing them. As a prompt to the preparer and reviewer/approver to sign the reconciliation, preprinted reconciliation forms could include a signature block with space for the signatures, or a stamp with a signature block could be applied to the reconciliations..

Corrective Action: Bank statements are downloaded from the bank website on a monthly basis. New procedures are being established to strengthen internal controls. After the Director of Finance reconciles the bank statements, they will be given to the President/CEO for review. The President/CEO will have access to the online banking portal and can review the reconciliations to the online bank statements to confirm that changes were not made and there were not any unauthorized transactions.

Person Responsible for Corrective Action: Director of Finance & President/CEO

Anticipated Completion Date for Corrective Action: The corrective action will be immediately implemented in response to the auditors' recommendation.

SECTION III – FEDERAL AWARD FINDINGS

Finding 2023-005: Non-Compliance with Grant Agreement Reporting Deadlines (Significant Deficiency)

Recommendation: We recommend implementing a comprehensive framework for monitoring grant compliance, including clear procedures and responsibilities for tracking reporting deadlines and ensuring timely submissions.

Corrective Action: Procedures have been established to run program financial statements to monitor spending monthly. Form 1037 is being added to the comprehensive year-end checklist to ensure that the reports are completed in time.

Person Responsible for Corrective Action: Director of Finance

Anticipated Completion Date for Corrective Action: The corrective action will be immediately implemented in response to the auditors' recommendation.

Finding 2023-006: Reporting (Significant Deficiency)

Recommendation: We recommend that the Organization review its processes and procedures to ensure timely closing of the annual financial records, allowing for a timely audit and the timely submission of the data collection form and reporting package to the Federal Audit Clearinghouse.

Corrective Action: Month-end and Year-end processes are being updated and streamlined to ensure timely closing. We have requested to be added to the auditor's schedule earlier this year. Many of the reports required for a single audit are now established and can easily be completed for the next audit.

Person Responsible for Corrective Action: Director of Finance

Anticipated Completion Date for Corrective Action: The corrective action will be immediately implemented in response to the auditors' recommendation.

General Fund

Fund 001

BRACE

2

February 23, 2026

TO: Community Partners
RE: Requests for funding for Fiscal Year (FY) 2027

Dear Potential Funding Recipient:

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

The deadline to submit completed applications is Monday, March 30, 2026

The application provides you with adequate space to list all your organization's sources of revenue and your major categories of expenditures. When preparing the requested narratives, a clear and concise response is appreciated. If you need more space, please reference the appropriate question for your answers on any additional documentation.

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

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

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

Sincerely,

Stephan Hall

Stephan Hall
Finance Director
Escambia County

FISCAL YEAR 2027

ESCAMBIA COUNTY
COMMUNITY PARTNER FUNDING APPLICATION

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

DEADLINE - Monday, March 30, 2026

ELIGIBILITY CRITERIA:

Organizations eligible to apply for funding must:

- Demonstrate funding received from sources other than local governments in an amount at least equal to the amount requested from Escambia County.
- Qualify as: a) a municipality located in Escambia County; b) an organization designated tax exempt by the IRS and incorporated as a not-for-profit corporation with authorization to conduct business in the State of Florida; OR c) an organization incorporated as a for-profit corporation or organized as a limited liability company with authorization to conduct business in the State of Florida.
- Located in and serve residents of Escambia County.
- Provide at least 2 full years (24 months) of independently prepared, audited or reviewed financial statements or tax returns, unless organization was formed within the last 3 years.
- The Board of County Commissioners retains the right to waive the eligibility criteria.

APPLICANTS SHOULD:

- Explain why receiving funding would have a significant impact on their organization.
- Have a mission and programs or services that serve an essential public purpose for the benefit of the community.
- Submit a proposed budget where government funding does not exceed 50% of annual operating budget mandated by statutory or another regulatory requirement.
- Plan to expend funds within 12 months.
- Plan to provide quarterly metric reports and an annual report. **Please be able to provide the source of your data that will be used to quantify your request.

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

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

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

APPLICATION CHECKLIST (Required)

_X_ Submit a fully completed Agency Funding Request Application.

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

_X_ Submit: a) Certificate of Status as a not-for-profit corporation with authorization to conduct business in the State of Florida and a Letter of Determination from the IRS confirming your organization's federally tax-exempt status or Certificate of Status as an organization incorporated as a for-profit corporation; or b) organized as a limited liability company with authorization to conduct business in the State of Florida.

_X_ Submit a copy of your organization's 2024 or 2025 tax return. You may submit a 2023 tax return along with explanation for late filing.

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

_X_ Provide source used to obtain the data that will be recorded on the quarterly metrics reports and annual report.

GENERAL INFORMATION

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

Agency Address: **150 W. Maxwell St., Pensacola, FL 32501**

Program Name for which funding is being requested: **Disaster Resilient Escambia County**

Amount Requested: $**100,000**

Program Contact: **Dr. Nick Jackson**

Contact Email**: njackson@bereadyalliance.org**

Contact Phone: **850-287-7264**

Description of Program: **BRACE serves as the coordinator for Escambia County's disaster preparedness, response, and recovery, leading the Long Term Recovery Group and Emergency Support Function 15**

How many years has your organization provided services in the County? **20**

How many years has your organization received funding from the County? **8**

Explain how receiving County funds would impact your organization: **Receiving County funds will sustain and strengthen BRACE's role in supporting Escambia County's disaster preparedness, response, and recovery. New for 2026, at the request of County Fire Chief Harrison, BRACE will introduce a countywide Fire Corps program to support Escambia County fire service operations. Fire Corps is a trained volunteer program in which community members provide on scene support to firefighters during extended incidents, including rehabilitation, hydration, and operational assistance. Fire Corps members also support community events such as the Blue Angels Air Show, and local runs, where they**

provide hydration and rehabilitation services. By integrating trained volunteers into fire service support roles, the program increases operational capacity, allows firefighters to remain focused on critical response functions, strengthens coordination across the county, and enhances overall community readiness.

BRACE serves in formal roles that support County operations, including fiscal agent for disaster related funds, lead organization for the Escambia Long Term Recovery Group, and coordinator of Emergency Support Function 15, which manages volunteers and donations. County funding also supports high impact programs, including Community Emergency Response Team (CERT) training for adults and the Disaster Defenders Teen CERT program, which graduated 792 high school students in the past year.

These responsibilities require maintained infrastructure, trained personnel, and established partnerships that must be sustained year-round to support effective coordination before, during, and after disasters. With County funding, BRACE maintains and expands this operational capacity by coordinating more than 500 partner organizations, supporting systems to manage volunteers and donated resources, and strengthening coordination across agencies following disasters.

County funding also supports disaster preparedness, response, and recovery efforts by equipping residents, businesses, and neighborhoods with practical tools to prepare for, respond to, and recover from disasters.

By investing in BRACE, Escambia County strengthens countywide disaster preparedness, improves coordination across agencies, and supports more organized recovery for County residents following disasters.

PREVIOUS FISCAL YEAR FUNDING

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

Amount received, if applicable: **$50,000**

Briefly discuss how last year's funds were used? **Last year's County funds were used to support BRACE's countywide disaster coordination and preparedness work in Escambia County. Funding helped sustain staffing and systems that support Emergency Support Function 15 (Volunteers and Donations), partner coordination, volunteer management, preparedness workshops, and community outreach. These funds also supported coordination of the Escambia Long Term Recovery Group and helped BRACE maintain the year-round infrastructure needed to connect residents, agencies, and community partners before, during, and after disasters.**

Briefly describe the County's Return on Investment relative to last year's funding and the measurable impact your program had on the citizens of Escambia County?

For Escambia County's $50,000 investment in FY26, as of March 30th, 2026, BRACE has delivered 171 outreach and preparedness events, reached 8,714 residents through outreach, generated 59,339 social media preparedness contacts, trained 640 volunteers through 5,060 volunteer training hours, maintained capacity to engage up to 30,000 volunteers, and engaged 1,786 children and youth in preparedness activities. This return strengthened public readiness, expanded volunteer surge capacity, reduced strain on government resources, and improved countywide coordination before, during, and after disasters.

CURRENT FISCAL YEAR FUNDING REQUEST

Briefly explain how the requested funding will be used to support the program. Why is the program a benefit to the citizens of Escambia County? **Requested County funding will sustain the operational capacity for BRACE to serve as a coordinated extension of Escambia County's disaster preparedness, response, and recovery system. Funds support the systems that coordinate partner organizations, manage volunteers and donated resources through Emergency Support Function 15, and lead the Escambia Long Term Recovery Group in addressing unmet needs after disasters.**
Funding also supports direct community training and education in disaster response and recovery. This includes Community Emergency Response Team (CERT) training for adults, the Disaster Defenders Teen CERT initiative, which engaged 792 high school students in the past year, and StormWise Disaster Preparedness Workshops. It also supports neighborhood preparedness workshops and outreach events such as the Disaster Services Expo, which connects residents with Long Term Recovery Group partners and local service providers before disasters occur.
This investment benefits Escambia County residents by helping individuals and families prepare in advance, respond safely during emergencies, and recover more quickly. It strengthens neighborhood readiness and connects residents to coordinated support before, during, and after disasters. It also reduces strain on public resources and improves recovery outcomes for impacted households.

Is your program a governmental function or requirement? If so, please site regulatory/statutory requirement and explain: **Yes. BRACE supports governmental functions related to public safety and emergency management as defined by Escambia County's Comprehensive Emergency Management Plan (CEMP) and formal agreements with Escambia County. BRACE serves as the lead organization for Emergency Support Function 15 (Volunteers and Donations) under the CEMP, which assigns responsibility for coordinating volunteers and donated resources to support response and recovery operations. This role is further**

defined through a Memorandum of Understanding with Escambia County, under which BRACE manages volunteer coordination and disaster related donations on behalf of the County.

BRACE also supports Emergency Support Function 6 (Mass Care) as outlined in the CEMP by assisting with coordination efforts related to sheltering, feeding, and services for disaster survivors.

Through these designated roles, BRACE supports required emergency management functions by maintaining the systems, partnerships, and coordination capacity needed to assist Escambia County before, during, and after disasters.

SIMILAR/PARTNER ORGANIZATIONS

List any other public or private organizations/agencies who provide similar services in the area, and how you have partnered with those organizations: **There are no other organizations in Escambia County that match the scope, structure, and coordination role that BRACE fulfills in disaster preparedness, response, and recovery. BRACE serves as a Community Organizations Active in Disaster (COAD) and plays a central role in coordinating voluntary, nonprofit, faith based, and private sector partners that support residents before, during, and after disasters.**

BRACE works closely with Escambia County, the City of Pensacola, and the Town of Century to support coordinated disaster operations. As the lead for Emergency Support Function 15 (Volunteers and Donations) under the County's Comprehensive Emergency Management Plan, BRACE manages volunteer and donated resource coordination during disasters and supports Emergency Support Function 6 (Mass Care) in coordination with the lead agency.

BRACE leads the Escambia Long Term Recovery Group, bringing together partner organizations to address unmet needs following disasters. BRACE maintains regular coordination with community partners and leads efforts to distribute community donations and disaster related grant funding, ensuring that all sectors of the community are fairly represented and that resources are used effectively.

A member of the Florida Voluntary Organizations Active in Disaster (Florida VOAD), BRACE maintains active engagement with more than 250 partner organizations through ongoing coordination and collaboration. This includes the Disaster Services RoundTable, a regional collaboration that brings together businesses, community partners, and service providers to strengthen preparedness education, coordination, and access to resources before and after disasters. Community events such as the Disaster Services Expo also connect residents directly with recovery partners and local service providers before a

disaster occurs.
Together, these partnerships strengthen coordination, improve access to resources, and support more effective outcomes for Escambia County residents before and after disasters.

Please differentiate your program from other similar programs and explain why you are the best agency to provide the program. **BRACE's work differs from other organizations because it is not a single service provider, but a coordinating entity that connects, aligns, and supports the full network of agencies involved in disaster preparedness, response, and recovery. While many organizations deliver direct services, BRACE ensures these efforts are coordinated, resources are used effectively, and residents are connected to the appropriate support at the right time. Because of this role, BRACE is uniquely positioned to deliver this program in a way that no single service provider can.**
This role is reinforced by BRACE's formal responsibilities within Escambia County's Comprehensive Emergency Management Plan, including serving as the lead for Emergency Support Function 15 (Volunteers and Donations) and leading the Escambia Long Term Recovery Group. These responsibilities are supported by established systems, trained personnel, and long-standing partnerships that are actively maintained year-round and cannot be developed in the midst of a disaster.
With more than 20 years of experience supporting disaster operations in Escambia County, BRACE has built the relationships, infrastructure, and operational knowledge necessary to coordinate across government, nonprofit, faith based, and private sector partners. This continuity strengthens efficiency, reduces duplication of effort, and supports faster, more effective recovery for residents.
Because BRACE operates across the full disaster cycle, it strengthens preparedness before disasters occur, supports coordination during response, and leads recovery efforts that address unmet needs. This integrated approach improves coordination, reduces delays in service delivery, and supports more efficient use of community resources, making BRACE the most effective agency to deliver this work and a critical component of Escambia County's emergency management system.

FUNDING

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

- Percentage for salaries/administrative costs: **10** **%**

- Percentage for direct programming costs: **90** %

If only a portion of your requested funding is granted, how will you offset the difference? **If only a portion of the requested funding is awarded, BRACE will prioritize sustaining its core coordinating role within Escambia County's disaster preparedness, response, and recovery system. This includes maintaining its role as the lead for Emergency Support Function 15 (Volunteers and Donations), continuing coordination of the Escambia Long Term Recovery Group, and sustaining essential partner engagement and preparedness activities that support the County's emergency management framework.**
To offset any funding gap, BRACE will pursue supplemental funding through grants, sponsorships, and community partnerships while continuing to leverage in kind support from partner organizations. These sources help extend capacity but are variable and cannot replace consistent local investment to sustain these functions.
BRACE will also adjust the scale and frequency of program delivery as needed, including reducing the number of community workshops, limiting expansion of outreach efforts, and delaying planned enhancements to training and resource materials in order to maintain continuity of core coordination functions.
Because BRACE's responsibilities are embedded within the County's emergency management framework and supported through established agreements and partnerships, available funding directly influences the level of service that can be delivered across the community, while core coordination functions remain in place.
Maintaining this coordinated system ensures that critical disaster coordination remains in place while recognizing that the level of service and community impact reflects the level of available resources.

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

_____**N/A**_____

_____

Does your organization request funding from other governmental entities or non-profit agencies? If so, list each agency from which you request funds and the amount. Explain what those funds would be used for, and whether there is any duplication of funding.

Based on the 792 Escambia County high school students who graduated from the Teen CERT Disaster Defender program during the 2024-2025 school year, requested $41,000 from Escambia Children's Trust for 350 students in the Teen CERT program and requested $34,000 United Way for an additional 350 students in the Teen CERT program.

GOALS AND METRICS

Please provide "specific and measurable" metrics in the following three sections:

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

Goals & Metrics Scorecard	FY25	FY26 AS OF 3/30/2026	FY27	Expected % Change
1.Reduce disaster-related deaths, injuries, damages, and losses by 10% through training programs and mobilizing up to 30,000 volunteers in partnership with local and national organizations.				
*Volunteers Attending Training	1,644	640	1,210	20%
*Volunteer Training Hours	19,446	5,060	3,785	20%
*Volunteers Capable of mobilizing and engaging	30,000	30,000	30,000	0
*Volunteers Mobilized	37	0	0	N/A
Volunteer Hours Mobilized	4,031 hrs	0	0	N/A
2. Enhance Escambia County's disaster resilience by 20% through targeted outreach and education, including training sessions and social media campaigns focused on preparedness, response, recovery and mitigation				
*Outreach events to inform, educate and train residents both in person and through social media platforms.	410 events	171 events	312 events	20% events
*Social media outreach	299,725 social media	59,339 social media	120,000 social media	20% social media
*Residents Attending Outreach Events	26,917	8,714	30,000	20%
3. Increase youth participation in disaster preparedness activities by 20% to build a culture of readiness among				

the next generation *Children/youth attending Emergency Preparedness Activities	4,417	1,786	4,500	20%

b) Please state the source used to provide your program metrics**: We track program metrics using a combination of simple, reliable tools. Attendance and participation are recorded through sign-in sheets and registration records for trainings, workshops, and outreach events. Volunteer engagement and hours are tracked through program logs and activity reports. For outreach, we use social media analytics to monitor reach and engagement. These sources are reviewed and compiled to ensure our reporting is accurate and consistent across all program activities.**

c) Please list up to three program goals by which your organization will measure the success of your program. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months utilizing County funding.

Program Goals	FY27
1. Reduce disaster-related loss of life, injury, property damage and economic and environmental impact by 10% through training programs and the mobilization of up to 30,000 volunteers in partnership with local and national organizations. • Volunteers attending training • Volunteer training hours • Volunteers capable of mobilizing and engaging	 1,210 3,785 30,000
2. Enhance Escambia County's disaster resilience by 20% through targeted outreach and education – including training sessions and social media campaigns – focused on preparedness, response, recovery and mitigation. • Outreach events to inform, educate and train residents • Residents attending outreach events • Social media outreach	 300 17,000 112,000
3. Increase youth participation in disaster preparedness activities by 20% to build a culture of readiness among the next	4,500

d) Please list the actual baseline statistics/metrics for the performance measure(s) listed above. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months in previous fiscal year."

Baseline for Goals	FY26

1. Reduce disaster -related loss of life, injury, property damage, and economic and environmental impact by 10% through training programs and the mobilization of up to 30,000 volunteers in partnership with local and national organizations. • Volunteers attending training • Volunteer training hours • Volunteers capable of mobilizing and engaging	 120 1200 30,000
2. Enhance Escambia County's disaster resilience by 20% through targeted outreach and education – including training sessions and social media campaigns -- focused on preparedness, response, recovery and mitigation. • Outreach events to inform, educate and train residents • Residents attending outreach events • Social media outreach	 30 3,600 17,400
3. Increase youth participation in disaster preparedness activities by 20% to build a culture of readiness among the next generation • Children/youth attending Emergency Preparedness Activities	 600

BUDGET

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

INCOME TABLE			
	Most Recently Completed Budget Year - FY 2024-25	**Current Budget Year FY 2025-26**	**Proposed Budget Year FY 2026-27**
Contributions/Donations from Private Sources	$ 50,000	$ 50,000	$ 50,000
Programmatic Income	$ 0	$ 0	$ 0
County Funding/Direct Contribution	$ 0	$ 50,000	$ 100,000
County Funding by Other Source (a)	$ 0	$ 0	$ 0
City Funding	$ 25,000	$ 15,000	$ 15,000
Local Non-Profit Funding	$ 10,000	$ 5,000	$ 25,000

State Funding	$ 0	$ 10,000	$ 10,000
Federal Funding	$ 54,000.00	$ 53,000	$ 54,000
Memberships	$ 0	$ 0	$ 0
Investment Income	$ 47,000.00	$ 47,000	$ 81,000
Other Income (b)	$ 294,894.00	$ 200,000	$ 200,000
Total Income	$ 480,894.00	$ 430,000	$ 535,000

Please explain by fiscal year any amount listed in "County Funding by Other Source" line item. (Example: Commissioner Community Support funding, Sheriff's Office funding, etc.)

N/A

Please explain by fiscal year any amount listed in the "Other Income" line item.

With each fiscal year, BRACE received in-kind donations from AmeriCorps that totaled the community service hours provided by Volunteers In Service to America (VISTA) to Escambia County

EXPENSES TABLE			
	Most Recently Completed Budget Year FY 2024-25	**Current Budget Year FY 2025-26**	**Proposed Budget Year FY 2026-27**
Total Number of Staff	5	5	5
Salaries and Wages	$ 335,000.00	$234,700.00	$ 289,480.00
Employee Benefits	$ 5,600.00	$ 9,500.00	$ 10,630.00
Professional Services	$ 30,000.00	$ 30,000.00	$ 30,000.00
Contractual Services	$ 18,000.00	$ 20,000.00	$ 23,000.00
Travel Expenses	$ 5,000.00	$ 5,000.00	$ 6,500.00
Rentals and Leases	$ 12,000.00	$ 12,000.00	$ 13,000.00
Communication	$ 8,000.00	$ 4,685.00	$ 4,700.00
Postage and Freight	$ 150.00	$ 150.00	$ 800.00
Repair and Maintenance	$ 0	$ 0	$ 0
Printing and Binding	$ 3,500.00	$ 4,000.00	$ 3,500.00
Marketing and Promotion	$ 2,500.00	$ 3,000.00	$ 6,000.00
Fuel	$ 6,000.00	$ 6,500.00	$ 8,000.00
Supplies	$ 3,000.00	$ 3,000.00	$ 3,000.00
Event Expenses	$ 25,000.00	$ 34,000.00	$ 38,000.00
Capitalizable Assets for County Funding (a)	$ 0	$ 0	$ 0
Other Expenses (b)	$ 173,000.00	$83,966.00	$ 76,437.00
Total Expenses	$ 626,750.00	$ 450,501.00	$ 513,047.00
Net Income - (Revenue minus Expense)	$ (-145,856.00)	$ (-20,501.00)	$ 21,953.00

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

_____**N/A**_____

Please explain any request listed in the "Other Expenses" line item. **Other Expenses include insurance, software and database subscriptions, volunteer management and background screening costs, staff development and training, dues and memberships, meeting and coordination costs, and other indirect operating expenses necessary to maintain BRACE's disaster coordination, preparedness, response, and recovery functions.**

_____

BUDGET QUESTIONS

1. Does your agency operate on Calendar Year, State Fiscal Year, or Fiscal Year?

__**BRACE operates on a Fiscal Year, July 1- June 30.**

_____

2. Please explain any discrepancies in the Expense Table and your agency's Financial Statements. _ **Actual FY 24-25 does not cover the exact period of time as listed in the Expense Table**

_____

3. Please explain any Net Income (Revenue less Expense) represented in the Expense Table above on the bottom row. What is the planned use for these residual funds?

_____**N/A**_____

4. Please list the salary of the top 5 employees, names and positions of your organization.

If there are multiple agencies funded by or through your agency allocation, please add those employees to this list by agency.

Name	Position	Salary
Dr. Nick Jackson	**CEO**	**$ 115,000**
Preston Marvel	**IT Administrator/CERT Program Administrator**	**$ 46,350**
Caroline Klages	**Development Manager**	**$ 46,350**
Ashley Peck	**Finance Support Manager**	**$ 27,000**

5. Please provide the total amount of cash and investments on hand. **$86,086.66 in bank accounts, $ 937,310.36 in an investment account.**

6. Does your organization charge fees for services? If so, provide a list of fees charged.

BRACE does not currently charge fees for services.

Does your organization require background checks from volunteers and staff? **BRACE requires background checks from staff, VISTA members, and office volunteers. In order for volunteers to be deployed in response to a disaster outside this area, they must also pass a background check.**

7. What is the source of your reportable data? **Sign-in sheets, registration records, volunteer deployment and hour logs, partner reports, and social media analytics.**

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

Nick Jackson

Name

CEO **3/31/26**

Title Date

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

Request for Taxpayer Identification Number and Certification

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

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

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

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

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

Community Organizations Active in Disaster Inc.

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

DBA as BRACE

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

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

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

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

☐ Other (see instructions)

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

Exempt payee code (if any)

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

(Applies to accounts maintained outside the United States.)

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

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

150 W. Maxwell Street

6 City, state, and ZIP code

Pensacola, FL 32501

Requester's name and address (optional)

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

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

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

Social security number

			–		–				

or

Employer identification number

2	0	–	4	8	1	5	8	9	1

Part II Certification

Under penalties of perjury, I certify that:

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

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

Sign Here **Signature of U.S. person** Nick Jackson **Date** 6/6/25

General Instructions

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

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

What's New

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

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

Purpose of Form

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

must obtain your correct taxpayer identification number (TIN), which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

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

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

Caution: If you don't return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued);

2. Certify that you are not subject to backup withholding; or

3. Claim exemption from backup withholding if you are a U.S. exempt payee; and

4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and

5. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting is correct. See *What Is FATCA Reporting*, later, for further information.

Note: If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding. Payments made to foreign persons, including certain distributions, allocations of income, or transfers of sales proceeds, may be subject to withholding under chapter 3 or chapter 4 of the Code (sections 1441–1474). Under those rules, if a Form W-9 or other certification of non-foreign status has not been received, a withholding agent, transferee, or partnership (payor) generally applies presumption rules that may require the payor to withhold applicable tax from the recipient, owner, transferor, or partner (payee). See Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities.

The following persons must provide Form W-9 to the payor for purposes of establishing its non-foreign status.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the disregarded entity.
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the grantor trust.
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust and not the beneficiaries of the trust.

See Pub. 515 for more information on providing a Form W-9 or a certification of non-foreign status to avoid withholding.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person (under Regulations section 1.1441-1(b)(2)(iv) or other applicable section for chapter 3 or 4 purposes), do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515). If you are a qualified foreign pension fund under Regulations section 1.897(l)-1(d), or a partnership that is wholly owned by qualified foreign pension funds, that is treated as a non-foreign person for purposes of section 1445 withholding, do not use Form W-9. Instead, use Form W-8EXP (or other certification of non-foreign status).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a saving clause. Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.

2. The treaty article addressing the income.

3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.

4. The type and amount of income that qualifies for the exemption from tax.

5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if their stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first Protocol) and is relying on this exception to claim an exemption from tax on their scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include, but are not limited to, interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third-party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester;

2. You do not certify your TIN when required (see the instructions for Part II for details);

3. The IRS tells the requester that you furnished an incorrect TIN;

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only); or

5. You do not certify to the requester that you are not subject to backup withholding, as described in item 4 under "*By signing the filled-out form*" above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier.

What Is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all U.S. account holders that are specified U.S. persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you are no longer tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of $50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a $500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

• **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note for ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040 you filed with your application.

• **Sole proprietor.** Enter your individual name as shown on your Form 1040 on line 1. Enter your business, trade, or "doing business as" (DBA) name on line 2.

• **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

• **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. Enter any business, trade, or DBA name on line 2.

• **Disregarded entity.** In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner's name on line 1. The name of the owner entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2. If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, enter it on line 2.

Line 3a

Check the appropriate box on line 3a for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3a.

IF the entity/individual on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation.
• Individual or • Sole proprietorship	Individual/sole proprietor.
• LLC classified as a partnership for U.S. federal tax purposes or • LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	Limited liability company and enter the appropriate tax classification: P = Partnership, C = C corporation, or S = S corporation.
• Partnership	Partnership.
• Trust/estate	Trust/estate.

Line 3b

Check this box if you are a partnership (including an LLC classified as a partnership for U.S. federal tax purposes), trust, or estate that has any foreign partners, owners, or beneficiaries, and you are providing this form to a partnership, trust, or estate, in which you have an ownership interest. You must check the box on line 3b if you receive a Form W-8 (or documentary evidence) from any partner, owner, or beneficiary establishing foreign status or if you receive a Form W-9 from any partner, owner, or beneficiary that has checked the box on line 3b.

Note: A partnership that provides a Form W-9 and checks box 3b may be required to complete Schedules K-2 and K-3 (Form 1065). For more information, see the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

If you are required to complete line 3b but fail to do so, you may not receive the information necessary to file a correct information return with the IRS or furnish a correct payee statement to your partners or beneficiaries. See, for example, sections 6698, 6722, and 6724 for penalties that may apply.

Line 4 Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

• Generally, individuals (including sole proprietors) are not exempt from backup withholding.

• Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.

• Corporations are not exempt from backup withholding for payments made in settlement of payment card or third-party network transactions.

• Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space on line 4.

1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2).

2—The United States or any of its agencies or instrumentalities.

3—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.

4—A foreign government or any of its political subdivisions, agencies, or instrumentalities.

5—A corporation.

6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or territory.

7—A futures commission merchant registered with the Commodity Futures Trading Commission.

8—A real estate investment trust.

9—An entity registered at all times during the tax year under the Investment Company Act of 1940.

10—A common trust fund operated by a bank under section 584(a).

11—A financial institution as defined under section 581.

12—A middleman known in the investment community as a nominee or custodian.

13—A trust exempt from tax under section 664 or described in section 4947.

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
• Interest and dividend payments	All exempt payees except for 7.
• Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
• Barter exchange transactions and patronage dividends	Exempt payees 1 through 4.
• Payments over $600 required to be reported and direct sales over $5,000[1]	Generally, exempt payees 1 through 5.[2]
• Payments made in settlement of payment card or third-party network transactions	Exempt payees 1 through 4.

[1] See Form 1099-MISC, Miscellaneous Information, and its instructions.

[2] However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) entered on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37).

B—The United States or any of its agencies or instrumentalities.

C—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i).

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i).

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state.

G—A real estate investment trust.

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940.

I—A common trust fund as defined in section 584(a).

J—A bank as defined in section 581.

K—A broker.

L—A trust exempt from tax under section 664 or described in section 4947(a)(1).

M—A tax-exempt trust under a section 403(b) plan or section 457(g) plan.

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, enter "NEW" at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have, and are not eligible to get, an SSN, your TIN is your IRS ITIN. Enter it in the entry space for the Social security number. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at *www.SSA.gov*. You may also get this form by calling 800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at *www.irs.gov/EIN*. Go to *www.irs.gov/Forms* to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to *www.irs.gov/OrderForms* to place an order and have Form W-7 and/or Form SS-4 mailed to you within 15 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and enter "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, you will generally have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third-party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account[1]
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor[2]
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee[1]
b. So-called trust account that is not a legal or valid trust under state law	The actual owner[1]
6. Sole proprietorship or disregarded entity owned by an individual	The owner[3]
7. Grantor trust filing under Optional Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))**	The grantor*
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity[4]
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing Form 1041 or under the Optional Filing Method 2, requiring Form 1099 (see Regulations section 1.671-4(b)(2)(i)(B))**	The trust

[1] List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

[2] Circle the minor's name and furnish the minor's SSN.

[3] You must show your individual name on line 1, and enter your business or DBA name, if any, on line 2. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

[4] List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

* **Note:** The grantor must also provide a Form W-9 to the trustee of the trust.

** For more information on optional filing methods for grantor trusts, see the Instructions for Form 1041.

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information, such as your name, SSN, or other identifying information, without your permission to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax return preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity, or a questionable credit report, contact the IRS Identity Theft Hotline at 800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 877-777-4778 or TTY/TDD 800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to *phishing@irs.gov*. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 800-366-4484. You can forward suspicious emails to the Federal Trade Commission at *spam@uce.gov* or report them at *www.ftc.gov/complaint*. You can contact the FTC at *www.ftc.gov/idtheft* or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see *www.IdentityTheft.gov* and Pub. 5027.

Go to *www.irs.gov/IdentityTheft* to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their laws. The information may also be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payors must generally withhold a percentage of taxable interest, dividends, and certain other payments to a payee who does not give a TIN to the payor. Certain penalties may also apply for providing false or fraudulent information.

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

DEPARTMENT OF THE TREASURY

Date: JUN 23 2006

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

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

Dear Applicant:

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

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

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

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

Letter 1045 (DO/CG)

DEC 12 2006

COMMUNITY ORGANIZATIONS ACTIVE IN

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

Sincerely,

Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

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

2026 FLORIDA NOT FOR PROFIT CORPORATION ANNUAL REPORT

FILED
Feb 10, 2026
Secretary of State
8938359308CC

DOCUMENT# N06000011528

Entity Name: COMMUNITY ORGANIZATIONS ACTIVE IN DISASTER, INC.

Current Principal Place of Business:

150 W. MAXWELL ST
PENSACOLA, FL 32501

Current Mailing Address:

150 W. MAXWELL ST
PENSACOLA, FL 32501 US

FEI Number: 20-4815891

Certificate of Status Desired: No

Name and Address of Current Registered Agent:

JACKSON, NICK DR.
150 W. MAXWELL ST
PENSACOLA, FL 32501 US

The above named entity submits this statement for the purpose of changing its registered office or registered agent, or both, in the State of Florida.

SIGNATURE: DR. NICK JACKSON 02/10/2026

Electronic Signature of Registered Agent — Date

Officer/Director Detail :

Title	CEO
Name	JACKSON, NICK DR.
Address	150 W. MAXWELL ST
City-State-Zip:	PENSACOLA FL 32501

Title	CHAIRMAN
Name	STOKER, MELISSA
Address	150 W. MAXWELL ST
City-State-Zip:	PENSACOLA FL 32501

Title	TREASURER
Name	RICHARDSON, JIM
Address	150 W. MAXWELL ST
City-State-Zip:	PENSACOLA FL 32501

Title	VC
Name	ENFINGER, KELVIN
Address	150 W. MAXWELL ST
City-State-Zip:	PENSACOLA FL 32501

Title	SECRETARY
Name	LEE, TABITHA
Address	150 W. MAXWELL ST
City-State-Zip:	PENSACOLA FL 32501

I hereby certify that the information indicated on this report or supplemental report is true and accurate and that my electronic signature shall have the same legal effect as if made under oath; that I am an officer or director of the corporation or the receiver or trustee empowered to execute this report as required by Chapter 617, Florida Statutes; and that my name appears above, or on an attachment with all other like empowered.

SIGNATURE: NICK JACKSON CEO 02/10/2026

Electronic Signature of Signing Officer/Director Detail — Date

Form **8453-TE**

Tax Exempt Entity Declaration and Signature for E-file

OMB No. 1545-0047

2024

For calendar year 2024, or tax year beginning 07/01/24, and ending 06/30/25

For use with Forms 990, 990-EZ, 990-PF, 990-T, 1120-POL, 4720, 8868, 5227, 5330, and 8038-CP

Go to *www.irs.gov/Form8453TE* for the latest information.

Department of the Treasury
Internal Revenue Service

Name of filer

COMMUNITY ORGANIZATIONS ACTIVE IN DISASTERS, INC.

EIN or SSN

20-4815891

Type of Return and Return Information

Check the box for the type of return being filed with Form 8453-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line of the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). If you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here	[X]	**b**	**Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	**1b** 233,766
2a	**Form 990-EZ** check here	[ ]	**b**	**Total revenue,** if any (Form 990-EZ, line 9)	**2b**
3a	**Form 1120-POL** check here	[ ]	**b**	**Total tax** (Form 1120-POL, line 22)	**3b**
4a	**Form 990-PF** check here	[ ]	**b**	**Tax based on investment income** (Form 990-PF, Part V, line 5)	**4b**
5a	**Form 8868** check here	[ ]	**b**	**Balance due** (Form 8868, line 3c)	**5b**
6a	**Form 990-T** check here	[ ]	**b**	**Total tax** (Form 990-T, Part III, line 4)	**6b**
7a	**Form 4720** check here	[ ]	**b**	**Total tax** (Form 4720, Part III, line 1)	**7b**
8a	**Form 5227** check here	[ ]	**b**	**FMV of assets at end of tax year** (Form 5227, Item D)	**8b**
9a	**Form 5330** check here	[ ]	**b**	**Tax due** (Form 5330, Part II, line 19)	**9b**
10a	**Form 8038-CP** check here	[ ]	**b**	**Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	**10b**

Declaration of Officer or Person Subject to Tax

11a [ ] I authorize the U.S. Treasury and its designated Financial Agent to initiate an Automated Clearing House (ACH) electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

b [ ] If a copy of this return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I certify that I executed the electronic disclosure consent contained within this return allowing disclosure by the IRS of this Form 990/990-EZ/ 990-PF (as specifically identified in Part I above) to the selected state agency(ies).

Under penalties of perjury, I declare that [X] I am an officer of the above named entity or [ ] I am the person subject to tax with respect to (name of entity) _____, (EIN) _____, and that I have examined a copy of the 2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund.

Sign Here

Signature of officer or person subject to tax	Date	Title, if applicable
		CEO

Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)

I declare that I have reviewed the above return and that the entries on Form 8453-TE are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The entity officer or person subject to tax will have signed this form before I submit the return. I will give a copy of all forms and information to be filed with the IRS to the officer or person subject to tax, and have followed all other requirements in Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.

ERO's Use Only	ERO's signature JOSHUA C. DURST	Date	Check if also paid preparer [X]	Check if self-employed [ ]	ERO's SSN or PTIN P00436839
	Firm's name (or yours if self-employed), address, and ZIP code DURST JORDAN CPA PA 4459-B HIGHWAY 90 MILTON FL 32571				EIN 45-0529207 Phone no. 850-995-5000

Under penalties of perjury, I declare that I have examined the above return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all information of which the preparer has any knowledge.

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed [ ]	PTIN
	Firm's name			Firm's EIN	
	Firm's address			Phone no.	

For Privacy Act and Paperwork Reduction Act Notice, see back of form. Form **8453-TE** (2024)

DAA

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

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

OMB No. 1545-0047

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning 07/01/24 **, and ending** 06/30/25

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

C Name of organization: COMMUNITY ORGANIZATIONS ACTIVE IN DISASTERS, INC.

Doing business as:

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

Room/suite:

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

D Employer identification number: 20-4815891

E Telephone number: 850-444-7135

G Gross receipts$: 288,795

F Name and address of principal officer: NICK JACKSON

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

H(b) Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

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

J Website: WWW.BEREADYALLIANCE.ORG

H(c) Group exemption number

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 2006

M State of legal domicile: FL

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
SEE SCHEDULE O

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

Activities & Governance	**3** Number of voting members of the governing body (Part VI, line 1a)	**3**	11
	4 Number of independent voting members of the governing body (Part VI, line 1b)	**4**	11
	5 Total number of individuals employed in calendar year 2024 (Part V, line 2a)	**5**	5
	6 Total number of volunteers (estimate if necessary)	**6**	1000
	7a Total unrelated business revenue from Part VIII, column (C), line 12	**7a**	0
	b Net unrelated business taxable income from Form 990-T, Part I, line 11	**7b**	0

		Prior Year	Current Year
Revenue	**8** Contributions and grants (Part VIII, line 1h)	101,726	170,402
	9 Program service revenue (Part VIII, line 2g)		0
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	50,719	46,000
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	11,443	17,364
	12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	163,888	233,766
Expenses	**13** Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	322,551	413,859
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0
	b Total fundraising expenses (Part IX, column (D), line 25) 73,369		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	167,494	125,833
	18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	490,045	539,692
	19 Revenue less expenses. Subtract line 18 from line 12	-326,157	-305,926

		Beginning of Current Year	End of Year
Net Assets or Fund Balances	**20** Total assets (Part X, line 16)	1,437,853	1,223,262
	21 Total liabilities (Part X, line 26)	13,844	23,347
	22 Net assets or fund balances. Subtract line 21 from line 20	1,424,009	1,199,915

Part II Signature Block

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

Sign Here

Signature of officer — Date

NICK JACKSON CEO

Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
JOSHUA C. DURST	JOSHUA C. DURST			P00436839

Firm's name: DURST JORDAN CPA PA — Firm's EIN: 45-0529207

Firm's address: 4459-B HIGHWAY 90 MILTON, FL 32571 — Phone no. 850-995-5000

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

For Paperwork Reduction Act Notice, see the separate instructions.

DAA

Form **990** (2024)

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

SEE SCHEDULE O

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

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

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

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

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

4a (Code:) (Expenses $ 278,033 including grants of$) (Revenue $)

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

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

N/A

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

N/A

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

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

4e Total program service expenses 278,033

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules *(continued)*

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

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

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

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

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

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	11		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included on line 1a, above, who are independent	1b	11		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			X

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

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed NONE

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

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

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

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

ASHLEY PECK 150 W MAXWELL STREET

PENSACOLA FL 32501 850-444-7135

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

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) NICK JACKSON CEO	40.00 0.00	X						108,455	0	0
(2) NICOLE COXWELL BOARD MEMBER	0.00 0.00	X						0	0	0
(3) MIKE EDDINS SECRETARY	0.00 0.00	X		X				0	0	0
(4) KELVIN ENFINGER BOARD MEMBER	0.00 0.00	X		X				0	0	0
(5) TABITHA LEE BOARD MEMBER	0.00 0.00	X						0	0	0
(6) BRIAN NALL BOARD MEMBER	0.00 0.00	X		X				0	0	0
(7) JIM RICHARDSON TREASURER	0.00 0.00	X						0	0	0
(8) MARALEE SARTAIN BOARD MEMBER	0.00 0.00	X						0	0	0
(9) SUE STRAUGHN BOARD MEMBER	0.00 0.00	X						0	0	0
(10) EAMONN WHEELOCK PRESIDENT	0.00 0.00	X		X				0	0	0
(11) MELISSA STOKER VICE PRESIDENT	0.00 0.00		X					0	0	0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12)										
(13)										
(14)										
(15)										
(16)										
(17)										
(18)										
(19)										
1b **Subtotal**								108,455		
c **Total from continuation sheets to Part VII, Section A**										
d **Total (add lines 1b and 1c)**								108,455		

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

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

Section B. Independent Contractors

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

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

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

Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants, and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	111,612				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	58,790				
	g Noncash contributions included in lines 1a-1f	1g	$ 2,046				
	h **Total.** Add lines 1a–1f			170,402			
Program Service Revenue		Business Code					
	2a						
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g **Total.** Add lines 2a–2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			48,854			48,854
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
			(i) Real	(ii) Personal			
	6a Gross rents	6a					
	b Less: rental expenses	6b					
	c Rental inc. or (loss)	6c					
	d Net rental income or (loss)						
			(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory	7a		40,000			
	b Less: cost or other basis and sales exps.	7b		42,854			
	c Gain or (loss)	7c		-2,854			
	d Net gain or (loss)			-2,854	-2,854		
	8a Gross income from fundraising events (not including $ of contributions reported on line 1c). See Part IV, line 18	8a	29,539				
	b Less: direct expenses	8b	12,175				
	c Net income or (loss) from fundraising events			17,364			17,364
	9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities						
	10a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code					
	11a						
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a–11d						
	12 **Total revenue.** See instructions			233,766	-2,854	0	66,218

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	108,455	65,073	43,382	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	305,404	154,827	86,998	63,579
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	19,749		19,749	
12 Advertising and promotion	2,454		2,454	
13 Office expenses	3,791		3,791	
14 Information technology	9,504	4,646	4,858	
15 Royalties				
16 Occupancy	33,209	23,246	9,963	
17 Travel	6,021	1,289	4,732	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	7,671		7,671	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a PROGRAM SUPPLIES	23,917	23,917		
b SPECIAL EVENT EXPENSE	7,745			7,745
c TELEPHONE	6,294	5,035	1,259	
d OTHER EXPENSES	5,478		3,433	2,045
e All other expenses				
25 **Total functional expenses.** Add lines 1 through 24e	539,692	278,033	188,290	73,369
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

			(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing	6,334	1	30,026
	2	Savings and temporary cash investments	1,351,215	2	1,166,877
	3	Pledges and grants receivable, net	26,074	3	12,363
	4	Accounts receivable, net		4	7,161
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	11,376	9	6,835
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a			
	b	Less: accumulated depreciation — 10b	42,854	10c	
	11	Investments—publicly traded securities		11	
	12	Investments—other securities. See Part IV, line 11		12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	1,437,853	16	1,223,262
Liabilities	17	Accounts payable and accrued expenses	13,844	17	23,347
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	**Total liabilities.** Add lines 17 through 25	13,844	26	23,347
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	1,408,659	27	1,176,837
	28	Net assets with donor restrictions	15,350	28	23,078
		Organizations that do not follow FASB ASC 958, check her ☐ **and complete lines 29 through 33.**			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	1,424,009	32	1,199,915
	33	Total liabilities and net assets/fund balances	1,437,853	33	1,223,262

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	233,766
2	Total expenses (must equal Part IX, column (A), line 25)	2	539,692
3	Revenue less expenses. Subtract line 2 from line 1	3	-305,926
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,424,009
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	81,832
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,199,915

Part XII Financial Statements and Reporting

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

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

Form 990 - Federal General Footnote

Description

COMMUNITY ORGANIZATIONS ACTIVE IN DISASTERS, INC. (DBA BE READY ALLIANCE COORDINATING FOR EMERGENCIES) OWNS 100% OF A SUBSIDIARY, BRACE, LLC. THE SUBSIDIARY, BRACE, LLC, IS A DISREGARDED ENTITY FOR INCOME TAX FILING PURPOSES, AND HAS BEEN CONSOLIDATED ON THIS RETURN.

SCHEDULE A (Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization COMMUNITY ORGANIZATIONS ACTIVE IN DISASTERS, INC.

Employer identification number 20-4815891

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

f Enter the number of supported organizations

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						

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

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)) **14** %

15 Public support percentage from 2023 Schedule A, Part II, line 14 **15** %

16a **33 1/3% support test — 2024.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support test — 2023.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10%-facts-and-circumstances test — 2024.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

b **10%-facts-and-circumstances test — 2023.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	925,646	235,318	235,310	101,726	170,402	1,668,402
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	16,905	6,125		20,002	29,539	72,571
3 Gross receipts from activities that are not an unrelated trade or business under section 513	512,621	410,708				923,329
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5	1,455,172	652,151	235,310	121,728	199,941	2,664,302
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						2,664,302

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6	1,455,172	652,151	235,310	121,728	199,941	2,664,302
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	41	76	43	50,719	48,854	99,733
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	41	76	43	50,719	48,854	99,733
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)				269		269
13 **Total support.** (Add lines 9, 10c, 11, and 12.)	1,455,213	652,227	235,353	172,716	248,795	2,764,304

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

Section C. Computation of Public Support Percentage

15	Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	96.38 %
16	Public support percentage from 2023 Schedule A, Part III, line 15	16	98.49 %

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2024** (line 10c, column (f), divided by line 13, column (f))	17	4 %
18	Investment income percentage from **2023** Schedule A, Part III, line 17	18	2 %

19a **33 1/3% support tests — 2024.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☒

b **33 1/3% support tests — 2023.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations *(continued)*

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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

			Yes	No
2	Activities Test. ***Answer lines 2a and 2b below.***			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** how these activities directly furthered their exempt purposes, *how the organization was responsive to each of its supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations. ***Answer lines 3a and 3b below.***			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in* ***Part VI.***	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* ***Part VI*** *the role played by the organization in this regard.*	3b		

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

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

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

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

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

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

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

Section D – Distributions			**Current Year**
1	Amounts paid to supported organizations to accomplish exempt purposes	**1**	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	**2**	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	**3**	
4	Amounts paid to acquire exempt-use assets	**4**	
5	Qualified set-aside amounts (prior IRS approval required—*provide details in* ***Part VI***)	**5**	
6	Other distributions (*describe in* ***Part VI***). See instructions.	**6**	
7	**Total annual distributions.** Add lines 1 through 6.	**7**	
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in* ***Part VI***). See instructions.	**8**	
9	Distributable amount for 2024 from Section C, line 6	**9**	
10	Line 8 amount divided by line 9 amount	**10**	

Section E – Distribution Allocations (see instructions)		**(i) Excess Distributions**	**(ii) Underdistributions Pre-2024**	**(iii) Distributable Amount for 2024**
1	Distributable amount for 2024 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2024 (reasonable cause required–*explain in* ***Part VI***). See instructions.			
3	Excess distributions carryover, if any, to 2024			
a	From 2019			
b	From 2020			
c	From 2021			
d	From 2022			
e	From 2023			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2024 distributable amount			
i	Carryover from 2019 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2024 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2024 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* ***Part VI.*** See instructions.			
6	Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* ***Part VI.*** See instructions.			
7	**Excess distributions carryover to 2025.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2020			
b	Excess from 2021			
c	Excess from 2022			
d	Excess from 2023			
e	Excess from 2024			

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

PART III, LINE 12 - OTHER INCOME DETAIL

$ 269

Schedule B (Form 990)
(Rev. December 2024))
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

Name of the organization
COMMUNITY ORGANIZATIONS ACTIVE IN DISASTERS, INC.

Employer identification number
20-4815891

Organization type (check one):

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

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

General Rule

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

Special Rules

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

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

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

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

Name of organization
COMMUNITY ORGANIZATIONS ACTIVE

Employer identification number
20-4815891

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		$ 51,874	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2		$ 35,768	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3		$ 10,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
4		$ 19,971	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
5		$ 10,280	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

SCHEDULE D (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

OMB No. 1545-0047

Name of the organization
COMMUNITY ORGANIZATIONS ACTIVE IN DISASTERS, INC.

Employer identification number
20-4815891

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

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

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

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

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

Part II Conservation Easements

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).
- ☐ Preservation of land for public use (for example, recreation or education)
- ☐ Preservation of a historically important land area
- ☐ Protection of natural habitat
- ☐ Preservation of a certified historic structure
- ☐ Preservation of open space

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

b Assets included in Form 990, Part X $

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

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

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

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

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

Escrow and Custodial Arrangements

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

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

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

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

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

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

Part V Endowment Funds

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

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

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

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

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

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

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

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

Part VI Land, Buildings, and Equipment

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

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

Part VII Investments – Other Securities

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

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

Part VIII Investments – Program Related

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

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

Part IX Other Assets

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

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

Part X Other Liabilities

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

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

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

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

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

1	Total revenue, gains, and other support per audited financial statements			1	330,627
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b	81,832		
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	81,832
3	Subtract line 2e from line 1			3	248,795
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b	-15,029		
c	Add lines 4a and 4b			4c	-15,029
5	Total revenue. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 12.)*			5	233,766

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

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

1	Total expenses and losses per audited financial statements			1	554,721
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d	15,029		
e	Add lines 2a through 2d			2e	15,029
3	Subtract line 2e from line 1			3	539,692
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	
5	Total expenses. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 18.)*			5	539,692

Part XIII Supplemental Information

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

PART XI, LINE 4B - REVENUE AMOUNTS INCLUDED ON RETURN - OTHER

COST OF DIRECT BENEFITS	$ -12,175
LOSS ON DISPOSAL OF ASSETS	$ -2,854

PART XII, LINE 2D - EXPENSE AMOUNTS INCLUDED IN FINANCIALS - OTHER

COST OF DIRECT BENEFITS	$ 12,175
LOSS ON DISPOSAL OF ASSETS	$ 2,854

Part XIII Supplemental Information *(continued)*

SCHEDULE G (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19; or if the organization entered more than $15,000 on Form 990-EZ, line 6a.
Attach to Form 990 or Form 990-EZ.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization: COMMUNITY ORGANIZATIONS ACTIVE IN DISASTERS, INC.

Employer identification number: 20-4815891

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

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

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

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

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

	(i) Name and address of individual or entity (fundraiser)	**(ii)** Activity	**(iii)** Did fund-raiser have custody or control of contributions? Yes	No	**(iv)** Gross receipts from activity	**(v)** Amount paid to (or retained by) fundraiser listed in col. **(i)**	**(vi)** Amount paid to (or retained by) organization
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total							

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

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		DISASTER DASH (event type)	REVUP RALLY (event type)	NONE (total number)	
Revenue	1 Gross receipts	21,235	5,364		26,599
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)	21,235	5,364		26,599
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs	900			900
	7 Food and beverages	46			46
	8 Entertainment				
	9 Other direct expenses	9,104	1,313		10,417
	10 Direct expense summary. Add lines 4 through 9 in column (d)				11,363
	11 Net income summary. Subtract line 3, column (d)				15,236

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

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

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

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

b If "No," explain:

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

b If "Yes," explain:

11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary, or trustee of a trust; or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No

13 Indicate the percentage of gaming activity conducted in:

a	The organization's facility	**13a**	%
b	An outside facility	**13b**	%

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

Name

Address

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization $ and the amount of gaming revenue retained by the third party $

c If "Yes," enter tha name and address of the third party:

Name

Address

16 Gaming manager information:

Name

Gaming manager compensation $

Description of services provided

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year $

Part IV Supplemental Information.

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

SCHEDULE O (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization: COMMUNITY ORGANIZATIONS ACTIVE IN DISASTERS, INC.

Employer identification number: 20-4815891

FORM 990 - ORGANIZATION'S MISSION
TO REDUCE THE LOSS OF LIFE, INJURY, PROPERTY DAMAGE, ENVIRONMENTAL IMPACT, AND ECONOMIC LOSS RESULTING FROM DISASTERS THROUGH COMMUNICATION, COOPERATION, COLLABORATION, AND COORDINATION BETWEEN PRIVATE, PUBLIC, AND NON-PROFIT ORGANIZATIONS ACTIVE IN ONE OR MORE PHASES OF EMERGENCY MANAGEMENT.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990
THE FORM 990 IS CIRCULATED TO THE BOARD EITHER IN PERSON DURING A SCHEDULED BOARD MEETING OR VIA EMAIL FOR REVIEW AND APPROVAL BEFORE BEING FILED.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY
DUE TO THE HIGH RELIANCE ON VOLUNTEERS AND IN-KIND DONATIONS, THE VOLUME OF ACTUAL FINANCIAL TRANSACTIONS IS LOW. THEREFORE, STAFF AND THE EXECUTIVE COMMITTEE, BASED ON THEIR KNOWLEDGE OF THE BUSINESS AFFILIATIONS OF BOARD MEMBERS AND STAFF, ARE ABLE TO EFFECTIVELY IDENTIFY CIRCUMSTANCES WHERE A CONFLICT OF INTEREST MAY ARISE AND TAKE ACTION TO ENSURE COMPLIANCE WITH THE POLICY. STAFF AND THE EXECUTIVE COMMITTEE OBTAIN KNOWLEDGE OF BUSINESS AFFILIATIONS THROUGH VARIOUS MEANS, INCLUDING AN ANNUAL DISCLOSURE.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL
THE EXECUTIVE COMMITTEE, WHICH IS INDEPENDENT OF THE EXECUTIVE DIRECTOR AND DIRECTOR OF OPERATIONS & READINESS, CONSIDERED COMPARATIVE DATA FROM OTHER NON-PROFITS. THIS COMPARATIVE DATA INCLUDED FORM 990 INFORMATION AS WELL AS OUR PROFESSIONAL KNOWLEDGE GATHERED DEALING WITH NON-PROFITS. THE EXECUTIVE COMMITTEE MINUTES REFLECT THE DECISION MADE AFTER DELIBERATION.

FORM 990, PART VI, LINE 15B - COMPENSATION PROCESS FOR OFFICERS
THE EXECUTIVE COMMITTEE, WHICH IS INDEPENDENT OF THE EXECUTIVE DIRECTOR AND DIRECTOR OF OPERATIONS & READINESS, CONSIDERED COMPARATIVE DATA FROM OTHER NON-PROFITS. THIS COMPARATIVE DATA INCLUDED FORM 990 INFORMATION AS WELL AS OUR PROFESSIONAL KNOWLEDGE GATHERED DEALING WITH NON-PROFITS. THE EXECUTIVE COMMITTEE MINUTES REFLECT THE DECISION MADE AFTER DELIBERATION.

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

FORM 990, PART XI, LINE 9 - OTHER CHANGES IN NET ASSETS EXPLANATION

COST OF DIRECT BENEFITS	$ 12,175
LOSS ON DISPOSAL OF ASSETS	$ 2,854
COST OF DIRECT BENEFITS	$ -12,175
LOSS ON DISPOSAL OF ASSETS	$ -2,854

SCHEDULE R (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization: COMMUNITY ORGANIZATIONS ACTIVE IN DISASTERS, INC.

Employer identification number: 20-4815891

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) BE READY ALLIANCE COORDINATING FOR 150 W MAXWELL ST 20-4815891 PENSACOLA FL 32501	VOLUNTEER	FL			COMMUNITY
(2)					
(3)					
(4)					
(5)					

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	(g) No
(1)							
(2)							
(3)							
(4)							
(5)							

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

	(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Dispro-portionate alloc.? Yes	(h) Dispro-portionate alloc.? No	(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) General or managing partner? No	(k) Percentage ownership
(1)													
(2)													
(3)													
(4)													

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

	(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity? Yes	(i) Section 512(b)(13) controlled entity? No
(1)										
(2)										
(3)										
(4)										

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

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

		Yes	No
1	During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II–IV?		
a	Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity	1a	
b	Gift, grant, or capital contribution to related organization(s)	1b	
c	Gift, grant, or capital contribution from related organization(s)	1c	
d	Loans or loan guarantees to or for related organization(s)	1d	
e	Loans or loan guarantees by related organization(s)	1e	
f	Dividends from related organization(s)	1f	
g	Sale of assets to related organization(s)	1g	
h	Purchase of assets from related organization(s)	1h	
i	Exchange of assets with related organization(s)	1i	
j	Lease of facilities, equipment, or other assets to related organization(s)	1j	
k	Lease of facilities, equipment, or other assets from related organization(s)	1k	
l	Performance of services or membership or fundraising solicitations for related organization(s)	1l	
m	Performance of services or membership or fundraising solicitations by related organization(s)	1m	
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	
o	Sharing of paid employees with related organization(s)	1o	
p	Reimbursement paid to related organization(s) for expenses	1p	
q	Reimbursement paid by related organization(s) for expenses	1q	
r	Other transfer of cash or property to related organization(s)	1r	
s	Other transfer of cash or property from related organization(s)	1s	

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

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

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

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations? Yes	(e) No	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations? Yes	(h) No	(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
(11)													

Part VII **Supplemental Information.**
Provide additional information for responses to questions on Schedule R. See instructions.

COMMUNITY ORGANIZATIONS ACTIVE IN DISASTERS, INC. AND SUBSIDIARY

AUDIT OF CONSOLIDATED
FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2024

DURST JORDAN, CPA, PA

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DURST & JORDAN
CERTIFIED PUBLIC ACCOUNTANTS
ESTABLISHED 2003

4459-B Hwy. 90
Pace, Florida 32571
Phone: (850) 995-5000

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Community Organizations Active in Disasters, Inc. and Subsidiary

Opinion

We have audited the accompanying consolidated financial statements of Community Organizations Active in Disasters, Inc. (a nonprofit organization) and Subsidiary (the Organization), which comprise the consolidated statement of financial position as of June 30, 2024, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Community Organizations Active in Disasters, Inc. and Subsidiary as of June 30, 2024, and the changes in their net assets and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Community Organizations Active in Disasters, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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



Durst Jordan, CPA, PA
Pace, FL
November 19, 2024

Community Organizations Active in Disasters, Inc. and Subsidiary
Consolidated Statement of Financial Position
As of June 30, 2024

ASSETS

Current Assets	
Cash	$ 53,924
Certificates of deposit	1,303,625
Grants receivable	26,074
Prepaid expenses	11,376
Total current assets	1,394,999
Non-Current Assets	
Property and equipment, net of accumulated depreciation of $16,942	42,854
Total non-current assets	42,854
Total Assets	$ 1,437,853

LIABILITIES AND NET ASSETS

Current Liabilities	
Accounts payable	$ 355
Accrued payroll	6,056
Accrued vacation	7,433
Total current liabilities	13,844
Net Assets	
Net assets without donor restrictions	1,408,659
Net assets with donor restrictions	15,350
Total net assets	1,424,009
Total Liabilities and Net Assets	$ 1,437,853

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

Community Organizations Active in Disasters, Inc. and Subsidiary
Consolidated Statement of Activities
For the year ended June 30, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and Support			
Contributions	$ 2,088	$ 13,500	$ 15,588
In-kind contributions	115,167	-	115,167
Grant revenue	85,276	-	85,276
Interest income	50,719	-	50,719
Special event revenue	20,002	-	20,002
Other income	269	-	269
Net assets released from restrictions	20,814	(20,814)	-
Total Revenue and Support	294,335	(7,314)	287,021
Expenses			
Program services	298,803	-	298,803
Supporting services:			
General and administrative	184,671	-	184,671
Special events and fundraising	15,130	-	15,130
Total Expenses	498,604	-	498,604
Change in Net Assets	(204,269)	(7,314)	(211,583)
Net Assets - Beginning of Year	1,612,928	22,664	1,635,592
Net Assets - End of Year	$ 1,408,659	$ 15,350	$ 1,424,009

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

Community Organizations Active in Disasters, Inc. and Subsidiary

Consolidated Statement of Functional Expenses

For the year ended June 30, 2024

	Program Services	Supporting Services: General and Administrative	Supporting Services: Special Events and Fundraising	Total Expenses
Accounting and legal	$ -	$ 22,442	$ -	$ 22,442
Annual meeting	-	229	-	229
Bank charges	-	2,076	-	2,076
Cost of direct benefits to donors	-	-	8,559	8,559
Depreciation	11,959	-	-	11,959
In-kind rent	10,058	6,706	-	16,764
Insurance	-	14,474	-	14,474
Marketing and promotion	-	981	-	981
Membership dues	-	1,889	-	1,889
Occupancy	11,244	4,819	-	16,063
Office expenses	-	17,679	-	17,679
Outside contract services	-	14,426	-	14,426
Personnel	234,807	87,744	-	322,551
Program supplies	25,630	-	-	25,630
Special events	-	-	6,571	6,571
Taxes and licenses	-	686	-	686
Telephone	5,105	1,276	-	6,381
Travel and meetings	-	9,244	-	9,244
Total expenses	$ 298,803	$ 184,671	$ 15,130	$ 498,604

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

Community Organizations Active in Disasters, Inc. and Subsidiary
Consolidated Statement of Cash Flows
For the year ended June 30, 2024

Cash Flows from Operating Activities	
Change in net assets	$ (211,583)
Adjustments to reconcile change in net assets to net cash from operating activities:	
Depreciation	11,959
Change in operating assets and liabilities:	
Certificates of deposit	(46,452)
Grants receivable	(4,572)
Prepaid expenses	990
Accounts payable	(7,300)
Accrued payroll	10,607
Deferred revenue	(95,327)
Net cash from operating activities	(341,678)
Cash Flows from Investing Activities	
Investment in certificates of deposit	(1,257,173)
Net cash from investing activities	(1,257,173)
Net Change in Cash	(1,598,851)
Cash - Beginning of Year	1,652,775
Cash - End of Year	$ 53,924

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Organization and Purpose

Community Organizations Active in Disasters, Inc. was formed in April 2006 as a nonprofit organization in the State of Florida. The Organization is made up of a local network that links community, governmental, and faith-based organizations, businesses, and volunteers during disasters to address emergency management issues. The Organization receives funding for its programs through governmental grants, reimbursable contracts, and financial and in-kind donations.

The consolidated financial statements include BRACE, LLC, a wholly owned subsidiary of Community Organizations Active in Disasters, Inc.

Both organizations will be referred to collectively as "the Organization" in these notes to the consolidated financial statements.

B. Basis of Accounting and Presentation

The accompanying consolidated financial statements of the Organization have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles in the United States of America. Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Accounting Standards Codification (ASC) Topic 958, Not-for-Profit Entities. Under ASC 958, the Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. A description of the net asset categories are as follows:

Net assets without donor restrictions – The part of net assets of a not-for-profit that is not subject to donor-imposed restrictions. Net assets without donor restrictions may be designated for specific purposes by action of the Board of Directors.

Net assets with donor restrictions – The part of net assets of a not-for-profit that is subject to donor-imposed restrictions. Some donors impose restrictions that are temporary in nature or purpose restricted. Other donors impose restrictions that are perpetual in nature that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of the Organization. Purpose restricted net assets are deemed to be restricted for the donor-specified purpose by explicit donor stipulation. Once appropriated, purpose restricted assets are released to net assets without donor restrictions.

C. Principles of Consolidation

These consolidated financial statements include the balances and financial activities of Community Organizations Active in Disasters, Inc. and BRACE, LLC (the Organization). Significant intra-entity accounts and transactions have been eliminated in consolidation.

D. Cash and Cash Equivalents

The Organization considers all highly liquid investment instruments with original maturities of three months or less as cash equivalents. There were no cash equivalents at June 30, 2024.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Accounts Receivable

Accounts receivable is stated at unpaid balances and are presented net of an allowance for uncollectible accounts. The allowance for uncollectible accounts is based on historical experience, coupled with a review of the current status of existing receivables. Receivables will be charged off in the period in which management determines the receivable to be uncollectible. Recoveries of receivables previously charged off are recorded as income when received.

F. Property and Equipment

Acquisitions of furniture and equipment of $5,000 or more are capitalized at cost or, if donated, at estimated fair market value at the time of donation. If donors stipulate how long the assets must be used, the contributions are recorded as restricted support. In the absence of such stipulations, contributions of property and equipment are recorded as unrestricted support. Depreciation is provided on the straight-line basis over estimated useful lives of the assets as follows:

Furniture, equipment, and vehicles	5 – 7 years
Computer, software, and website	3 – 5 years

G. Grants

Public support revenue from local governments and government grants is recorded based upon the terms of the grantor allotment which generally provides that revenue is earned when the allowable costs of the specific grant provisions have been incurred or the performance of the services has been rendered.

H. Contributions

The Organization records contributions received as an increase in net assets without donor restrictions unless specifically restricted by the donor. Support that is restricted by the donor is reported as an increase in net assets without donor restrictions if the restriction expires in the same reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in net assets with donor restrictions depending on the nature of the restriction. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

I. In-kind Contributions

The Organization records various types of contributed nonfinancial assets (in-kind contributions) including wages, rent, goods, and services. Contributed professional services are recognized if the services received (a) create or enhance long-lived assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. Contributions of tangible assets are recognized at fair value when received. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. Advertising Costs

Advertising costs are expensed as incurred. For the year ended June 30, 2024, marketing and promotion costs of $981 were incurred. They are recorded as marketing and promotions expense in the accompanying consolidated financial statements.

K. Income Taxes

Community Organizations Active in Disasters, Inc. and Subsidiary file a consolidated tax return. Community Organizations Active in Disasters, Inc. is exempt from income tax under Section 501(c)(3) of the U.S. Internal Revenue Code and contributions to it are tax deductible within the limitations prescribed by the Code. The Organization has been classified as a publicly supported entity, which is not a private foundation under Section 509(a) of the Code.

BRACE, LLC is a single member LLC as defined by Reg. 301.7701-3(b), and is a wholly owned subsidiary of Community Organizations Active in Disasters, Inc. Pursuant to this regulation, BRACE, LLC is disregarded as a separate entity and is treated as a component of Community Organizations Active in Disasters, Inc. Accordingly, no provision for income taxes is included in the consolidated financial statements.

L. Use of Estimates

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

M. Functional Expense Allocation

The costs of providing various programs and other activities have been summarized on a functional basis in the consolidated statement of activities and in the consolidated statement of functional expenses. Costs are charged to program services, general and administrative, and fundraising based on direct expenditures incurred. Expenses not directly chargeable to these functional categories have been estimated and allocated among the programs and supporting services benefited based on management's best judgment.

N. Subsequent Events

Management has evaluated subsequent events through November 19, 2024, the date which the consolidated financial statements were available for issue.

NOTE 2 – CERTIFICTATES OF DEPOSIT

Certificates of deposits (CDs) are recorded at cost plus accrued interest. The Organization has two certificates of deposit that mature within a year of June 30, 2024. All CDs that mature within a year are recorded as current assets.

NOTE 3 – PROPERTY AND EQUIPMENT

Property and equipment consist of the following for the year ended June 30, 2024:

Vehicles	$	59,796
Less: accum. depreciation		(16,942)
Property and equipment, net	$	42,854

Depreciation expense for the year ended June 30, 2024 was $11,959.

NOTE 4 – COMPENSATED ABSENCES

The Organization's policy is that employees can carry over up to 80 hours of accrued paid time off to the following year. Accrued vacation totaled $7,433 as of June 30, 2024.

NOTE 5 – NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions as of June 30, 2024 are restricted as follows:

Disaster relief	$	10,107
Salaries		5,243
Total net assets with donor restrictions	$	15,350

Net assets were released from donor restrictions by incurring expenses that satisfy the restricted purposes.

NOTE 6 – IN-KIND CONTRIBUTIONS

The value of in-kind contributions and services as revenue in the consolidated financial statements and the corresponding program expenses for the year ended June 30, 2024, are as follows:

	Revenue Recognized	Utilization	Valuation
In-kind rent	$ 16,764	G&A, Program	Estimated fair value based on comparable rent per square foot in the area
In-kind personnel	97,810	Program	Estimated fair value based on actual hourly rate
In-kind supplies	593	Program	Estimated fair value based on market value of supplies when received
Total	$ 115,167		

NOTE 6 – IN-KIND CONTRIBUTIONS (CONTINUED)

Additionally, a substantial number of volunteers donated significant amounts of time to the Organization in various capacities; however, these donated services are not reflected in the financial statements, since these services do not meet the criteria for recognition as contributed services.

NOTE 7 – CONCENTRATIONS

The Organization maintains cash and certificates of deposit in local banks, which are insured by the Federal Deposit Insurance Corporation (FDIC) up to $250,000 per banking institution. As of June 30, 2024, the uninsured cash balance was $1,057,755.

Approximately 62% of total revenue for the year ended June 30, 2024 was provided by three donors.

NOTE 8 – AVAILABILITY OF FINANCIAL ASSETS

The following reflects the Organization's financial assets as of June 30, 2024, reduced by amounts not available for general use within one year of the balance sheet date:

Financial assets:	
Cash	$ 53,924
Grants receivable	26,074
Certificates of deposit	1,303,625
Total financial assets at 6/30/2024	1,383,623
Less those unavailable for general expenditure within one year, due to:	
Donor restrictions	(15,350)
Financial assets available to meet cash needs for general expenditures within one year	$ 1,368,273

The Organization at times receives restricted contributions. Because a donor's restriction requires resources to be used in a particular manner or in a future period, the Organization must maintain sufficient resources to meet those responsibilities to its donors. Thus, financial assets may not be available for general expenditure within one year.

CONSOLIDATED FINANCIAL STATEMENTS

COMMUNITY ORGANIZATIONS ACTIVE IN DISASTERS, INC. AND SUBSIDIARY

June 30, 2023 and 2022

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BROWN
THORNTON • PACENTA
& Company, P.A.
Certified Public Accountants
Business & Financial Consultants

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

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Community Organizations Active in Disasters, Inc.
and Subsidiary

Opinion

We have audited the accompanying consolidated financial statements of Community Organizations Active in Disasters, Inc. (a nonprofit organization) and Subsidiary, which comprise the statements of financial position as of June 30, 2023 and 2022, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Community Organizations Active in Disasters, Inc. and Subsidiary as of June 30, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Community Organizations Active in Disasters, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

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

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

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

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

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

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

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

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

Brown Thornton Pacetta & Company, P.A.

Pensacola, Florida
April 3, 2024

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

COMMUNITY ORGANIZATIONS ACTIVE IN DISASTERS, INC. AND SUBSIDIARY

June 30, 2023 and 2022

ASSETS

	2023	2022
ASSETS		
Cash	$ 1,652,775	$ 1,846,029
Accounts receivable, net of allowance for uncollectible accounts of $1,000	-	2,600
Grants receivable	21,502	122,532
Prepaid expenses	12,366	20,407
Operating lease right-to-use asset	4,343	-
Property and equipment, net	54,813	138
Total assets	$ 1,745,799	$ 1,991,706

LIABILITIES AND NET ASSETS

LIABILITIES		
Accounts payable	$ 7,302	$ 63,279
Accrued expenses	2,881	7,048
Deferred revenues	117,991	44,422
Operating lease liability	4,343	-
Total liabilities	132,517	114,749
NET ASSETS		
Without donor restriction	1,613,282	1,876,957
With donor restriction	-	-
Total net assets	1,613,282	1,876,957
Total liabilities and net assets	$ 1,745,799	$ 1,991,706

See independent auditor's report and accompanying notes.

CONSOLIDATED STATEMENT OF ACTIVITIES

COMMUNITY ORGANIZATIONS ACTIVE IN DISASTERS, INC. AND SUBSIDIARY

Year Ended June 30, 2023

	Without Donor Restriction	With Donor Restriction	Total
REVENUE AND SUPPORT			
Contributions	$ 8,853	$ -	$ 8,853
Donated services and other nonfinancial contributions	166,349	-	166,349
Contract revenue	2,458	-	2,458
Grant revenue	216,462	-	216,462
Interest income	43	-	43
TOTAL REVENUE AND SUPPORT	394,165	-	394,165
EXPENSES			
Program services			
Preparedness and mitigation	30,106	-	30,106
Response and Deepwater Horizon	322,314	-	322,314
Recovery	180,686	-	180,686
Faith-Based	28,627	-	28,627
Total program services	561,733	-	561,733
Supporting services			
General and administrative	90,803	-	90,803
Fundraising	5,304	-	5,304
Total supporting services	96,107	-	96,107
TOTAL EXPENSES	657,840	-	657,840
CHANGE IN NET ASSETS	(263,675)	-	(263,675)
NET ASSETS, BEGINNING OF YEAR	1,876,957	-	1,876,957
NET ASSETS, END OF YEAR	$ 1,613,282	$ -	$ 1,613,282

See independent auditor's report and accompanying notes.

CONSOLIDATED STATEMENT OF ACTIVITIES

COMMUNITY ORGANIZATIONS ACTIVE IN DISASTERS, INC. AND SUBSIDIARY

Year Ended June 30, 2022

	Without Donor Restriction	With Donor Restriction	Total
REVENUE AND SUPPORT			
Contributions	$ 10,626	$ -	$ 10,626
Donated services and other nonfinancial contributions	157,726	-	157,726
Contract revenue	16,724	-	16,724
Grant revenue	785,423		785,423
Rental income	410,708	-	410,708
Interest income	76	-	76
PPP loan forgiveness	55,318	-	55,318
Gain on disposal of property	965,677	-	965,677
Other income	61,442	-	61,442
Special events	6	-	6
Net assets released from restrictions	5,497	(5,497)	-
TOTAL REVENUE AND SUPPORT	2,469,223	(5,497)	2,463,726
EXPENSES			
Program services			
Heritage Oaks	390,789	-	390,789
Preparedness and mitigation	23,471	-	23,471
Response and Deepwater Horizon	630,900	-	630,900
Recovery	101,937	-	101,937
Faith-Based	20,014	-	20,014
Total program services	1,167,111	-	1,167,111
Supporting services			
General and administrative	155,749	-	155,749
Fundraising	2,233	-	2,233
Total supporting services	157,982	-	157,982
TOTAL EXPENSES	1,325,093	-	1,325,093
CHANGE IN NET ASSETS	1,144,130	(5,497)	1,138,633
NET ASSETS, BEGINNING OF YEAR	732,827	5,497	738,324
NET ASSETS, END OF YEAR	$ 1,876,957	$ -	$1,876,957

See independent auditor's report and accompanying notes.

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

COMMUNITY ORGANIZATIONS ACTIVE IN DISASTERS, INC. AND SUBSIDIARY

Year Ended June 30, 2023

	Preparedness & Mitigation	Response & Deepwater Horizon	Recovery	Faith-Based	Total Program Services	General & Administrative	Fund Raising	Total Supporting Services	Total Expenses
Accounting and legal	$ 2,227	$ 9,137	$ 8,682	$ 2,227	$ 22,273	$ 1,172	$ -	$ 1,172	$ 23,445
Annual meeting	190	953	571	190	1,904	-	-	-	1,904
Awards and grants	-	-	-	-	-	-	-	-	-
Bank charges	-	-	-	-	-	1,712	-	1,712	1,712
Depreciation	-	5,137	-	-	5,137	52	-	52	5,189
Direct assistance	-	56,063	50,000	-	106,063	26,516	-	26,516	132,579
Insurance	-	11,242	-	-	11,242	1,249	-	1,249	12,491
Interest	-	-	-	-	-	-	-	-	-
Management fee	-	-	-	-	-	-	-	-	-
Marketing and promotions	157	783	470	157	1,567	-	276	276	1,843
Membership dues	323	1,617	970	323	3,233	571	-	571	3,804
Office	1,265	6,321	3,794	1,265	12,645	2,232	-	2,232	14,877
Outside contract services	729	8,754	3,647	1,459	14,589	768	-	768	15,357
Personnel	15,604	187,243	93,622	15,604	312,073	46,632	-	46,632	358,705
Postage	17	84	50	17	168	28	28	56	224
Printing and copying	-	-	-	-	-	-	-	-	-
Program supplies	1,025	5,125	3,075	1,025	10,250	-	-	-	10,250
Rent	1,510	7,545	4,529	1,510	15,094	2,256	-	2,256	17,350
Repairs and maintenance	-	-	-	-	-	-	-	-	-
Special events	79	391	236	79	785	-	-	-	785
Taxes and licenses	-	551	-	-	551	61	-	61	612
Telephone	1,422	2,844	1,777	1,066	7,109	790	-	790	7,899
Training and development	1,058	3,527	1,764	705	7,054	1,764	-	1,764	8,818
Travel and meetings	4,500	14,997	7,499	3,000	29,996	5,000	5,000	10,000	39,996
Total	$ 30,106	$ 322,314	$ 180,686	$ 28,627	$ 561,733	$ 90,803	$ 5,304	$ 96,107	$ 657,840

See independent auditor's report and accompanying notes.

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

COMMUNITY ORGANIZATIONS ACTIVE IN DISASTERS, INC. AND SUBSIDIARY

Year Ended June 30, 2022

	Heritage Oaks	Preparedness & Mitigation	Response & Deepwater Horizon	Recovery	Faith-Based	Total Program Services	General & Administrative	Fund Raising	Total Supporting Services	Total Expenses
Accounting and legal	$ 44,639	$ 3,434	$ 13,735	$ 5,494	$ 1,374	$ 68,676	$ 3,615	$ -	$ 3,615	$ 72,291
Annual meeting	824	487	2,181	970	388	4,850	-	-	-	4,850
Awards and grants	-	-	-	-	-	-	1,937	-	1,937	1,937
Bank charges	-	-	-	-	-	-	2,704	-	2,704	2,704
Depreciation	35,576	-	-	-	-	35,576	359	-	359	35,935
Direct assistance	1,790	-	400,307	-	-	402,097	448	-	448	402,545
Insurance	55,888	-	-	-	-	55,888	6,210	-	6,210	62,098
Interest	11,965	-	-	-	-	11,965	-	-	-	11,965
Management fee	-	-	-	-	-	-	-	-	-	-
Marketing and promotions	150	89	400	178	71	888	-	157	157	1,045
Membership dues	182	109	484	215	86	1,076	189	-	189	1,265
Office	3,783	2,373	10,677	4,745	1,898	23,476	4,187	-	4,187	27,663
Outside contract services	15,911	1,060	2,122	1,061	1,061	21,215	1,118	-	1,118	22,333
Personnel	96,010	12,104	181,568	80,696	12,104	382,482	128,913	-	128,913	511,395
Postage	46	28	126	56	22	278	47	47	94	372
Printing and copying	33	18	87	39	16	193	38	28	66	259
Program supplies	1,104	793	2,543	886	604	5,930	-	-	-	5,930
Rent	3,018	537	4,849	2,155	216	10,775	1,612	-	1,612	12,387
Repairs and maintenance	(1,282)	56	251	112	45	(818)	98	-	98	(720)
Special events	1,032	609	2,733	1,215	486	6,075	-	-	-	6,075
Taxes and licenses	8,929	-	-	-	-	8,929	993	-	993	9,922
Telephone	4,968	564	3,387	1,693	677	11,289	1,254	-	1,254	12,543
Training and development	20	9	46	20	5	100	26	-	26	126
Travel and meetings	2,043	1,201	5,404	2,402	961	12,011	2,001	2,001	4,002	16,013
Utilities	104,160	-	-	-	-	104,160	-	-	-	104,160
Total	$ 390,789	$ 23,471	$ 630,900	$ 101,937	$ 20,014	$ 1,167,111	$ 155,749	$ 2,233	$ 157,982	$ 1,325,093

See independent auditor's report and accompanying notes.

CONSOLIDATED STATEMENTS OF CASH FLOWS

COMMUNITY ORGANIZATIONS ACTIVE IN DISASTERS, INC. AND SUBSIDIARY

Years Ended June 30, 2023 and 2022

	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ (263,675)	$ 1,138,633
Adjustments to reconcile changes in net assets to net cash provided (used) by operating activities:		
Depreciation and amortization	5,189	35,935
Forgiveness of contingent note payable	-	(93,333)
PPP loan forgiveness	-	(55,318)
Gain on disposal of property	-	(965,677)
(Increase) decrease in operating assets:		
Accounts receivable	2,600	11,248
Grant receivable	101,030	(87,036)
Prepaid expenses	8,041	9,505
Operating lease right-to-use asset	(4,343)	-
Increase (decrease) in operating liabilities:		
Accounts payable	(55,977)	41,699
Accrued expenses	(4,167)	(39,890)
Deferred revenues	73,569	(180,069)
Operating lease liabilities	4,343	-
Net cash used by operating activities	(133,390)	(184,303)
CASH FLOWS FROM INVESTING ACTIVITIES		
Cash paid for purchase of property and equipment	(59,864)	-
Proceeds from sale of property	-	2,000,000
Net cash provided (used) by investing activities	(59,864)	2,000,000
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments on long-term debt	-	(673,334)
Net cash used by financing activities	-	(673,334)
NET INCREASE (DECREASE) IN CASH	(193,254)	1,142,363
Cash, beginning of year	1,846,029	703,666
Cash, end of year	$ 1,652,775	$ 1,846,029

See independent auditor's report and accompanying notes.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

COMMUNITY ORGANIZATIONS ACTIVE IN DISASTERS, INC. AND SUBSIDIARY

NOTE A - ORGANIZATION AND NATURE OF ACTIVITIES

Community Organizations Active in Disasters, Inc. was formed in April 2006, as a nonprofit organization in the State of Florida. The Organization is made up of a local network that links community, governmental, and faith-based organizations, businesses, and volunteers during disasters to address emergency management issues. The Organization receives funding for its programs through rental income, governmental grants, reimbursable contracts, and financial and in-kind donations.

The consolidated financial statements include BRACE, LLC, a wholly owned subsidiary of Community Organizations Active in Disasters, Inc. During the fiscal year ended June 30, 2010, BRACE, LLC purchased Heritage Oaks Mobile Home Park with funding received through Escambia County to assist in preserving and providing long-term affordable rental and privately owned residences for Escambia County, Florida residents. The mobile home park was sold in April 2022.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

2. Principles of Consolidation - These consolidated financial statements include the balances and financial activities of Community Organization Active in Disasters, Inc. and BRACE, LLC (the Organization). All material inter-company balances and transactions are eliminated in the consolidation.

3. Financial Statement Presentation - The Organization is required to report information regarding its financial position and activities according to two classes of net assets:

   Without donor restrictions - Not subject to donor-imposed stipulations.

   With donor restrictions - Subject to donor-imposed stipulations.

4. Cash and Cash Equivalents - For the purposes of the statement of cash flows, the Organization considers all liquid investments with an original maturity of three months or less to be cash equivalents. There were no cash equivalents at June 30, 2023 and 2022.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Accounts Receivable - Accounts receivable is stated at unpaid balances and are presented net of an allowance for uncollectible accounts. The allowance for uncollectible accounts is based on historical experience, coupled with a review of the current status of existing receivables. Receivables will be charged off in the period in which management determines the receivable to be uncollectible. Recoveries of receivables previously charged off are recorded as income when received.

6. Property and Equipment - Acquisitions of furniture and equipment of $5,000 or more are capitalized at cost or, if donated, at estimated fair market value at the time of donation. If donors stipulate how long the assets must be used, the contributions are recorded as restricted support. In the absence of such stipulations, contributions of property and equipment are recorded as unrestricted support. Depreciation is provided on the straight-line basis over estimated useful lives of the assets as follows:

Furniture, equipment, and vehicles	5 - 7 years
Computer, software, and website	3 - 5 years

7. Contingent Note Payable to Escambia County - As explained in Note E, the Organization has a contingent note payable to Escambia County for Neighborhood Stabilization Program (NSP) funds received from the County and used to acquire and operate Heritage Oaks Mobile Home Park in accordance with a Development Agreement between the County and the Organization.

   The Organization complied with all the requirements of the Development Agreement and the related mortgage note payable. The conditional note payable was non-interest bearing and was forgiven in the amount of $93,333, each year the Organization remained in compliance with the forgiveness terms. Beginning with the fiscal year ended June 30, 2012, the forgiven amount of $93,333 has been recorded as grant revenue, each year through June 30, 2022. The mobile home park was sold in April 2022 and the remaining balance of the conditional note was repaid, in full.

8. Contributions - Contributions made and received are recorded as with donor restricted or without donor restricted support depending on the existence and/or nature of any donor restrictions.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are restricted for future periods or donor-restricted for specific purposes are reported as restricted support that increases those net asset classes. However, if a restriction is fulfilled in the same time period in which the contribution is received, the contribution is reported as support without donor restriction.

When a donor-stipulated time restriction expires or a purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and are reported in the statement of activities as net assets released from restriction.

9. Grants - The Organization records grant revenue over the period of the award and the provisions of the grant determine the timing of revenue recognition. Grant expenses are recognized when incurred. Amounts that have been awarded and earned but not received are recorded as grants receivable. Grant funds received and not yet earned are reported as deferred revenues on the statement of financial position.

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

11. Advertising Expense - The Organization uses advertising to promote its programs among the audiences they service. The costs in purchasing advertising and promotions are expensed when incurred. The Organization expensed $1,843 and $1,045, for the fiscal years ended June 30, 2023 and 2022, respectively. These costs are recorded as marketing and promotions expense in the consolidated statement of functional expenses.

12. In-kind Contributions and Services - Contributed goods and services are reflected in the accompanying consolidated statement of activities at their estimated values on date of receipt.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

During the year ended June 30, 2022, the Organization adopted Accounting Standards Update (ASU) 2020-07, Presentation and Disclosures by Not-for-Profit Entities for nonfinancial assets as a separate line item in the statement of activities, apart from contributions of cash or other financial assets. The standard also increased the disclosure requirement around contributed nonfinancial assets, including disaggregating by category the types of contributed nonfinancial assets a nonprofit entity has received. Adoption of this standard did not have a significant impact on the financial statements, with the exception of additional disclosures.

Donated services are recognized as contributions if the services create or enhance nonfinancial assets or require specialized skills, which are performed by people with those skills, and would otherwise be purchased by the Organization.

13. Allocation of Functional Expenses - The costs of providing various programs and other activities have been summarized on a functional basis in the consolidated statement of activities and in the consolidated statement of functional expenses. Costs are charged to program services, general and administrative, and fundraising based on direct expenditures incurred. Expenses not directly chargeable to these functional categories have been estimated and allocated among the programs and supporting services benefited based on management's best judgment.

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

15. Income Tax - Community Organizations Active in Disasters, Inc. and Subsidiary file a consolidated tax return. Community Organizations Active in Disasters, Inc. is exempt from income tax under Section 501(c)(3) of the U.S. Internal Revenue Code and contributions to it are tax deductible within the limitations prescribed by the Code. The Organization has been classified as a publicly-supported entity, which is not a private foundation under Section 509(a) of the Code.

BRACE, LLC is a single member LLC as defined by Reg. 301.7701-3(b), and is a wholly owned subsidiary of Community Organizations Active in Disasters, Inc. Pursuant to this regulation, BRACE, LLC is disregarded as a separate entity and is treated as a component of Community Organizations Active in Disasters, Inc. Accordingly, no provision for income taxes is included in the consolidated financial statements.

Tax-exempt nonprofit entities such as Community Organizations Active in Disasters, Inc. may have tax positions that require evaluation for uncertainty. For example, a tax position might be the entity's status as tax exempt. In addition, a tax position might involve unrelated business income subject to income taxes. The Organization believes that any tax positions it has taken or expects to take that are more-likely-than-not sustainable, as described in the Codification, would not be material to the financial statements taken as a whole. Accordingly, no liability has been provided for unrecognized tax benefits, nor has any interest or penalty been accrued.

The Organization's information and tax returns for the years ended June 30, 2021 through 2023 are subject to examination by the Internal Revenue Service and state authorities, generally for three years after they were filed.

16. Recent Financial Accounting Pronouncements - During the year ended June 30, 2023, the Organization adopted ASU 2016-02, Leases (Topic 842) which requires lessees to recognize on the statement of financial position the assets and liabilities for the rights and obligations created by leases with lease terms of more than twelve months. The Organization reflected the impact of initially adopting ASC 842 as of the beginning of the year of adoption; therefore, prior period amounts have not been adjusted and continue to be reported in accordance with the previous accounting guidance in ASC 840. The adoption of ASC 842 had a material impact on the statement of financial position but did not have a significant impact on the statement of activities and statement of cash flows. There were no changes in net assets as a result of the adoption. The most significant impact was the recognition of right-of-use assets under operating leases and operating lease liabilities for operating leases.

    The Organization elected the available practical expedients to account for its existing leases under the new guidance, without reassessing (a) whether any expired or existing contracts contain a lease, (b) whether classification of capital or operating leases would be different in accordance with the new guidance, or (c) whether the unamortized initial direct costs, if any, before transition adjustments would have met the definition of initial direct costs in the new guidance at lease commencement.

17. Comparative Financial Information - Certain accounts and activities in the prior year information have been reclassified to conform to the presentation in the current year financial statements.

Events Occurring After the Reporting Date - The Organization has evaluated events and transactions that occurred between June 30, 2023 and April 3, 2024, which is the date that the financial statements were available to be issued, for possible recognition or disclosure in the financial statements.

NOTE C - PROPERTY AND EQUIPMENT

Major classifications of property and equipment at June 30, 2023 and 2022, were as follows:

	2023	2022
Furniture, equipment, and vehicles	$ 66,434	$ 6,638
Computer software and website	30,797	30,797
	97,231	37,435
Less accumulated depreciation	(42,418)	(37,297)
Property and equipment, net	$ 54,813	$ 138

Depreciation expense for the years ended June 30, 2023 and 2022 was $5,189 and $11,683, respectively.

NOTE D - PAYCHECK PROTECTION PROGRAM NOTE PAYABLE FORGIVENESS

The Organization received an SBA loan for $55,318 in April 2021 pursuant to the Paycheck Protection Program as part of the Consolidated Appropriations Act. The interest rate was 1% with repayment terms of 24 months with the first 6 months of principal and interest payments deferred with interest accruing, then converting to monthly principal and interest payments, amortized over 18 months, at 1%. The loan was forgiven in full in November 2021 and is included in other income on the Statement of Activities for the year ended June 30, 2022.

NOTE E - HERITAGE OAKS MOBILE HOME PARK

Heritage Oaks mobile home park was sold in April 2022 for $2,000,000, resulting in a gain of $965,677. Depreciation on the property held for lease during the fiscal years ended June 30, 2022 was $24,252.

Contingent Note Payable to Escambia County

Escambia County advanced Neighborhood Stabilization Program (NSP) funds to the Organization in accordance with a Development Agreement between the County and the Organization. The NSP funds were provided as long-term financing for the acquisition and management of Heritage Oaks Mobile Home Park, including the preliminary expenditures. This included outlays related to the negotiations in connection with the acquisition of the foreclosed property, as well as infrastructure improvements, and securing and transporting manufactured housing units to the Park.

NOTE E - HERITAGE OAKS MOBILE HOME PARK (Continued)

The County awarded NSP funds to the Organization in the amount of $1,400,000. The award was recognized by a note which was formally executed on September 16, 2010, for this amount, and was secured by Heritage Oaks Mobile Park. In the event of default of any terms or obligations pursuant to the mortgage, including the sale, conveyance, transfer, or assignment of any interest in the property referred to in the mortgage or the failure of the Organization to comply with the rental rates, occupancy restrictions and conditions specified in the mortgage, the total principal balance will be due and payable.

Each year the Organization was not in default of any terms or obligations of the mortgage within fifteen years, the principal balance was reduced by 6.666% of the original amount per year on the anniversary date of the note. On the fifteenth anniversary of the note, the balance due shall be reduced to zero. The note is noninterest bearing, except in the event of default as stipulated within the note.

Debt forgiveness on the contingent note payable to Escambia County totaled $93,333 during the year ended June 30, 2022. The balance due on the contingent note payable was repaid, in full, in April 2022 with the sale of Heritage Oaks Mobile Home Park.

Due to Escambia County
During March 2011, the Organization entered into an agreement with Escambia County to receive funding in the amount of $300,000 for ongoing renovations and infrastructure improvements to Heritage Oaks Mobile Home Park. The loan was refinanced in May 2013.

The loan was set to mature in May 2026, with interest at a rate of 3%, and was secured by Heritage Oaks Mobile Home Park real estate, buildings, improvements, and fixtures therein. Interest only payments in the amount of $750 were due each month beginning June 1, 2011, and a balloon principal payment at maturity in the amount of $300,000. The balance due to Escambia County at June 30, 2021 was $300,000. The loan was paid, in full, in April 2022 when the mobile home park was sold. Interest expenses totaled $9,000 for the year ended June 30, 2022.

NOTE F - GRANTS

During the year ended June 30, 2023, the Organization was awarded a grant from United Way of West Florida, Inc. in the amount of $45,830, a grant from AmeriCorps VISTA in the amount of $53,500, and grants from Florida-Bahamas Synod, ELCA to support unmet needs of eligible recipients for disaster assistance. During the year ended June 30, 2023, 84 percent of the Organization's grant revenues were from three providers. The unearned funds remaining in deferred grant revenues were repaid during 2023 and 2024.

NOTE F - GRANTS (Continued)

During the year ended June 30, 2022, the Organization was awarded a grant from United Way of West Florida, Inc. in the amount of $47,774, a grant from Escambia County in the amount of $95,000, and grants from Florida-Bahamas Synod, ELCA to support unmet needs of eligible recipients for disaster assistance.

NOTE G - DONATED SERVICES AND OTHER IN-KIND CONTRIBUTIONS

The value of in-kind contributions and services as revenue in the consolidated financial statements and the corresponding program expenses for the years ended June 30, 2023 and 2022 are as follows:

	Preparedness & Mitigation	Response	Recovery	Faith - Based	General & Administrative	Fundraising	Total
Personnel	$ 7,622	$ 107,352	$ 39,860	$ 3,970	$ -	$ -	$ 158,804
Direct assistance	-	7,545	-	-	-	-	7,545
2023 Total	$ 7,622	$ 114,897	$ 39,860	$ 3,970	$ -	$ -	$ 166,349

	Heritage Oaks	Preparedness & Mitigation	Response	Recovery	Faith - Based	General & Administrative	Fundraising	Total
Personnel	$ 9,424	$ 6,472	$ 98,928	$ 36,751	$ 3,913	$ -	$ -	$ 155,488
Direct assistance	2,238	-	-	-	-	-	-	2,238
2022 Total	$ 11,662	$ 6,472	$ 98,928	$ 36,751	$ 3,913	$ -	$ -	$ 157,726

Additionally, a substantial number of volunteers donated significant amounts of time to the Organization in various capacities; however, these donated services are not reflected in the financial statements, since these services do not meet the criteria for recognition as contributed services.

NOTE H - FINANCIAL ASSETS AVAILABLE FOR GENERAL EXPENDITURES

The following reflects the Organization's financial assets as of June 30, 2023, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of June 30, 2023.

	2023
Financial assets, at year-end	$ 1,674,277
Net assets with donor restrictions	-
Financial assets available to meet cash needs for general expenditures within one year	$ 1,674,277

The Organization at times receives restricted contributions. Because a donor's restriction requires resources to be used in a particular manner or in a future period, the Organization must maintain sufficient resources to meet those responsibilities to its donors. Thus, financial assets may not be available for general expenditure within one year. As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

NOTE I - SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION

Cash payments for interest for the years ended June 30, 2022 was $9,000.

Debt forgiveness on the contingent note payable to Escambia County totaled $93,333 during the year ended June 30, 2022.

NOTE J - LEASES

The Organization recognizes right-to-use lease assets and lease liabilities for leases with terms greater than 12 months or for leases that contain a purchase option that is reasonably certain to be exercised. The Organization used one or more practical expedients, including short-term leases with terms twelve months or less to remain off the Organization's Statement of Financial Position. Leases are classified as either finance or operating leases. This classification dictates whether lease expense is recognized based on an effective interest method or on a straight-line basis over the term of the lease.

NOTE J - LEASES (Continued)

In 2011, the Organization entered into a lease for a facility in Pensacola under a month-to-month operating lease requiring annual rental payments of $15,840, half of which is an in-kind donation of rent to the Organization. Rent expense for the year ended June 30, 2023 and 2022 was $14,755 and $ $12,387 , respectively.

The Organization also entered into the storage lease agreements used in operations on a month-to-month or as needed basis. Total storage rent expense for the year ended June 30, 2023 was $3,715.

In June 2023, the Organization entered into an office equipment lease under a three-year operating agreement requiring annual rental payments of $1,619 through June 2026.

The following summarizes the line items in the statements of financial position which include amounts for operating leases as of June 30, 2023:

	2023
Operating Leases:	
Operating lease right-to-use assets	$ 4,343
Operating lease current liabilities	$ 1,342
Operating lease long-term liabilities	3,001
Total operating leases liabilities	$ 4,343

Right to use assets obtained in exchange for new operating lease liabilities during the year ended June 30, 2023 totaled $4,343.

The following table displays the weighted average term and discount rates, and related information as of June 30, 2023:

	Operating Lease
Average monthly payment	$ 135
Weighted-average remaining lease term	36
Weighted-average discount rate	7.40%
Total operating right-to-use lease asset	$ 4,343
Total operating lease liability	$ 4,343
Total cash paid	$ -

NOTE J - LEASES (Continued)

At June 30, 2023, the Organization was obligated for minimum rental payments under operating leases having remaining terms in excess of one year for each of the next five years and in the aggregate as follows:

Year Ending June 30,	Operating Lease
2024	$ 1,619
2025	1,619
2026	1,619
2027	-
2028	-
Thereafter	-
Total undiscounted cash flows	4,857
Less: present value discount	(514)
Total lease liabilities	$ 4,343

NOTE K - CONCENTRATION OF CREDIT RISK

Financial instruments, which potentially subject the Organization to concentrations of credit risk, include cash in banks and certificates of deposit in excess of federally insured limits. The Organization manages this risk by maintaining its cash in various high-quality financial institutions. The funds in these accounts are insured by the Federal Deposit Insurance Corporation (FDIC) up to $250,000. The uninsured cash balance was $1,257,174 at June 30, 2023.

General Fund

Fund 001

Community Health Northwest Florida

3

February 23, 2026

TO: Community Partners
RE: Requests for funding for Fiscal Year (FY) 2027

Dear Potential Funding Recipient:

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

The deadline to submit completed applications is Monday, March 30, 2026

The application provides you with adequate space to list all your organization's sources of revenue and your major categories of expenditures. When preparing the requested narratives, a clear and concise response is appreciated. If you need more space, please reference the appropriate question for your answers on any additional documentation.

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

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

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

Sincerely,

Stephan Hall

Stephan Hall
Finance Director
Escambia County



FISCAL YEAR 2027

ESCAMBIA COUNTY
COMMUNITY PARTNER FUNDING APPLICATION

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

DEADLINE - Monday, March 30, 2026

ELIGIBILITY CRITERIA:

Organizations eligible to apply for funding must:

- Demonstrate funding received from sources other than local governments in an amount at least equal to the amount requested from Escambia County.
- Qualify as: a) a municipality located in Escambia County; b) an organization designated tax exempt by the IRS and incorporated as a not-for-profit corporation with authorization to conduct business in the State of Florida; OR c) an organization incorporated as a for-profit corporation or organized as a limited liability company with authorization to conduct business in the State of Florida.
- Located in and serve residents of Escambia County.
- Provide at least 2 full years (24 months) of independently prepared, audited or reviewed financial statements or tax returns, unless organization was formed within the last 3 years.
- The Board of County Commissioners retains the right to waive the eligibility criteria.

APPLICANTS SHOULD:

- Explain why receiving funding would have a significant impact on their organization.
- Have a mission and programs or services that serve an essential public purpose for the benefit of the community.
- Submit a proposed budget where government funding does not exceed 50% of annual operating budget mandated by statutory or another regulatory requirement.
- Plan to expend funds within 12 months.
- Plan to provide quarterly metric reports and an annual report. ****Please be able to provide the source of your data that will be used to quantify your request.**

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

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

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

APPLICATION CHECKLIST (Required)

__ Submit a fully completed Agency Funding Request Application.

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

__ Submit: a) Certificate of Status as a not-for-profit corporation with authorization to conduct business in the State of Florida and a Letter of Determination from the IRS confirming your organization's federally tax-exempt status or Certificate of Status as an organization incorporated as a for-profit corporation; or b) organized as a limited liability company with authorization to conduct business in the State of Florida.

__ Submit a copy of your organization's 2024 or 2025 tax return. You may submit a 2023 tax return along with explanation for late filing.

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

__ Provide source used to obtain the data that will be recorded on the quarterly metrics reports and annual report.

GENERAL INFORMATION

Agency Name: Escambia Community Clinics Inc. D/B/A Community Health Northwest Florida
Agency Address: 2315 West Jackson Street Pensacola Florida 32505
Program Name for which funding is being requested: NA
Amount Requested: $450,000.00
Program Contact: Chandra Smiley, Chief Executive Officer
Contact Email: csmiley@chnwf.org
Contact Phone: (850) 436-4630 EXT 90105
Description of Program: Community Health Northwest Florida provides outpatient primary and preventive health care services to uninsured, under insured and medically needy adults and children of Escambia County.
How many years has your organization provided services in the County? 34
How many years has your organization received funding from the County? 34
Explain how receiving County funds would impact your organization:

Escambia County funding is utilized to offset healthcare for uninsured Escambia County residents. The health center uses required IGT match to draw down Low Income Pool (LIP) federal program dollars to bring additional funds to our County to support healthcare services and initiatives for the uninsured.

PREVIOUS FISCAL YEAR FUNDING
(If none received, mark N/A and skip to next section.)
Amount received, if applicable: $603,309

Briefly discuss how last year's funds were used?

County funding of $603,309 for (FY 25/26) budget cycle was essential for the health center to leverage required IGT match to draw down additional funds to support care for the uninsured in our community. These additional funds assisted the health center to continue to fulfill its role as the largest safety net provider of outpatient healthcare services in the County. Funding from Escambia County BOCC was used to offset the cost of specific critical services, such as vital retinal/vision screenings for diabetic and chronic disease patients and laboratory tests for uninsured Escambia County residents.

IGT match was utilized during FY25/26 to offset primary care, behavioral health, and CORE visits for uninsured Escambia County residents in the same way it has in the past.

During Escambia County FY 25/26, Community Health Northwest Florida received $603,309.00 in Escambia County funding. The health center used $447,604.00 in Escambia County funds as required IGT match to draw down Low Income Pool (LIP) federal program dollars. The health center also received $155,645 in Escambia County funding from the Opioid Abatement Settlements Fund (non-tax collected funds).Throughout FY25/26, the health center continues to fulfil its role as the major safety-net outpatient primary care provider in our area. During CY 25 Community Health cared for a total of 48,371 unduplicated patients and 143,552 total patient visits (all payers and all counties). Escambia County residents with no insurance accounted for 34,626-outpatient medical, dental, social service, and behavioral health visits during CY 2025. The health center served 3,776 uninsured patients under the age of eighteen and 7,891 uninsured adults in Escambia County and are represented in the aforementioned visit count. The health centers cost of care is $320.00 per visit for these patients for a total value of care of $11,080,320.00.00.

The health center again this year utilized Escambia County funding to offset the cost of primary care visits for uninsured residents. During CY 2025, Community Health provided care for 2,343 unique homeless patients in Escambia County across dental, medical and behavioral health service lines. In support of care for the uninsured, Escambia BOCC funding was also allocated to offset the cost of laboratory tests. During CY 2025 Escambia County, funding provided 14,926 lab tests offsetting a total lab cost of $4,776,320.00 ($1,152,048 was uninsured lab test services in Escambia County). These laboratory tests help inform care decisions made by our providers and alert providers to significant chronic health conditions that require continued treatment and management, such as diabetes and hypertension. This includes emergent testing for persons who may have been exposed to sexually transmitted infections through consensual or non-consensual sexual contact. Because many insurance companies do not cover this special screening, the health center has absorbed the cost of the reading of the tests by Ophthalmologists.

The Health Center also provided 2,538 Mammograms to patients in the Escambia County. In response to the opioid epidemic, the health center provided medication assisted therapy (MAT) and interdisciplinary substance use care to 401 unique Escambia county residents in CY 2025. Of the 401 patients 24% are/where uninsured and represent a cost of care of $564,480.00. The health center does receive state/local CORE funding for substance use care for $504,000.00 during CY 2025 however as demonstrated it does not cover the cost associated with uninsured care within the program.

Additionally, Low Income Pool funds supported our homeless outreach and substance-use outreach services facilitated through the mobile medical unit. The mobile medical unit deployed bi-monthly to various homeless and substance use hotspots to provide health care and emergency room diversionary services. Finally, the mobile medical unit was an instrumental resource in the effort to decrease the numbers of unhoused persons in the county as demonstrated in our data related to number of unhoused persons in the community.

Briefly describe the County's Return on Investment relative to last year's funding and the measurable impact your program had on the citizens of Escambia County?

The average cost of the health center providing an uninsured/charity care visit is $320.00 for a total value of care of $11,080,320.00.00 directly associated with these 34,626 Escambia resident charity care/uninsured visits during CY 25.

During CY 25, Escambia County funding was used to offset Lab fees for uninsured Escambia County residents. 14,926 laboratory tests were performed at a total value of $1,152,048.

LIP funding drawn down helps to support the health centers response to the opioid epidemic. The health center provided substance use care to 98 uninsured Escambia county residents in CY 25 at a cost of approximately $564,480.00. The health center does receive state and local CORE funding for substance use care in the amount of $504,000.00 for CY 25 however as demonstrated it does not cover the cost associated with uninsured care within the program. The health center provided 490 prescriptions to uninsured persons within the CORE program at an average cost of $60.00 per prescription for a total unreimbursed cost of $29,400.

CURRENT FISCAL YEAR FUNDING REQUEST

Briefly explain how the requested funding will be used to support the program. Why is the program a benefit to the citizens of Escambia County?

County funding of $450,000.00 for this upcoming (FY26/27) budget cycle is essential for the health center to leverage required IGT match to draw down additional funds to support care for the uninsured in our community. These additional funds helps the health center to continue to fulfill its role as the largest safety net provider of outpatient healthcare services in the County. Funding from Escambia County BOCC is used to offset the cost of specific critical services, such as vital Substance use disorder care and chronic disease patients and laboratory tests for uninsured Escambia County residents.

IGT match will be utilized during FY26/27 to offset primary care, behavioral health, optometry and substance use care for uninsured Escambia County residents in the same way it has in the past. In the 25/26 Funding period, the amount received from AHCA for the LIP was approximately $386,985, or 14%, less than the Escambia County Funding. The amount of return is estimated due to the AHCA formula upon receiving funding from all sources for all health centers in the state of Florida. At this time, we expect the amount of LIP allocation to increase even more for the 26/27 funding cycle, but the formula has not been released by AHCA at this time.

Additionally, as the heath center continues to be responsive to the communities stated goals of addressing homelessness, mental health and substance use. The health center is actively expanding services in the aforementioned areas to include the sustainment of our justice involved persons program. This program will connect persons to healthcare and re-entry services prior to release from the Escambia County Jail. This project is receiving no current funding from the state of Florida or county however the fiscal savings impacts on recidivism and cost of emergent care will fully impact Florida and Escambia County. While the sustainment of the justice involved program is not utilizing any of these funds the receipt of county funding to support planned service expansion in mental health, homeless services, and substance use has enable the health center to carry the financial load.

Is your program a governmental function or requirement? If so, please site regulatory/statutory requirement and explain: N/A

SIMILAR/PARTNER ORGANIZATIONS

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

Community Health Northwest Florida is the only Federally Qualified Health Center and the largest provider of outpatient primary care in our area. We are the major provider of healthcare to the uninsured/charity care population. Community Health has worked together with smaller faith-based healthcare providers (St. Joseph's Clinic, Health and Hope Clinic) for many years to serve this vulnerable and medically needy population. We share a number of patients with these faith-based

providers, as many charity care patients may access care at faith-based clinics and at Community Health sites. Access to primary care by Community Health is always available to uninsured faith-based clinic patients from St. Joes, Health, and Hope Clinics. CHNWF tends to see a large number of faith based clinic patients at our walk-in location during the weekends, since we are open 80 hours per week and the faith-based clinics may only be open a few hours during weekdays. We have also worked in partnership with various social service agencies, organizations and faith based partners to serve the homeless. This was most impactful as the homeless population was relocated from the Beggs Lane encampment. As an active member of the HUD Continuum of Care, we are actively working with agencies to serve and provide healthcare services to this vulnerable population. This commitment of CHNWF is demonstrated by the launching of the PATH program in Q3 of 2026. PATH is a program that specifically serves unhoused persons who struggle with severe and persistent mental illness and substance use disorder by assisting them in obtaining Social Security benefits.

Please differentiate your program from other similar programs and explain why you are the best agency to provide the program.

Escambia Community Clinics, Inc. d/b/a Community Health Northwest Florida is the area's only Federally Qualified Health Center (FQHC) and the largest safety net provider of outpatient primary care in the area. The community health center has a thirty-four year history of providing comprehensive primary and preventive outpatient care to the medically needy, uninsured, underinsured, and working poor citizens of Northwest Florida (Escambia and Santa Rosa Counties and surrounding areas). With seventeen locations (sixteen of those in Escambia County) and three of which mobile dental and medical units for outreach. Community Health Northwest Florida provides a full range of primary care services including; adult primary care, urgent/walk in care, pediatric care, women's health services, behavioral health and wellness services, oral health/dental services for adults and children, optometry, laboratory, mammography, x-ray, pharmacy, healthcare for the homeless, case management, chronic disease management, health education, and other supportive services.

Founded in 1992, the organization received designation as a Federally Qualified Health Center by the Department of Health and Human Services, Health Resources and Services Administration in 2007. We have a thirty-four year history of service to the residents of our service area. Committed to assuring access to affordable, quality healthcare for the underserved, underinsured and uninsured population, the health center strives to treat each person with respect, dignity, and compassion regardless of age, gender, race, religion, circumstances or ability to pay. The health center is recognized as a Patient Centered Medical Home by the National Committee for Quality Assurance (NCQA), and is a Community Centered Health Home (CCHH) model, working together with a network of community-minded organizations to create mutually beneficial relationships that influences the lives of our citizens for the better.

FUNDING

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

Percentage for salaries/administrative costs: 0%
Percentage for direct programming costs: 100%

If only a portion of your requested funding is granted, how will you offset the difference?

The health center can only use taxpayer monies within the LIP program. If the full amount is not realized the community would simply miss matching dollars from the federal government. The

health center has a robust history of responding to financial challenges as our mission of providing care to the uninsured bakes in that reality. However, CHNWF will continue to see patients and ensure our community has access to lifesaving healthcare.

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

The Low Income Pool is a supplemental Medicaid funding program administered by the Florida Agency for Health Care Administration (AHCA). LIP was established to ensure continued government support for the provision of health care services to Medicaid, underinsured, and uninsured populations. Florida Agency for Health Care Administration

The federal government and local sources jointly fund LIP. Local governments and public entities contribute funds through Intergovernmental Transfers (IGTs), which are then matched with federal Medicaid dollars. CMS has granted authority to set the LIP allotment at over $2.16 billion for state fiscal years 2022–23 through 2026–27. Florida Agency for Health Care Administration
LIP funds may be used for health care expenditures including medical care costs or premiums that fall within the definition of medical assistance under federal law. Florida Agency for Health Care Administration

Payments flow to safety-net providers, including hospitals, Federally Qualified Health Centers (FQHCs), rural health clinics, medical school physician practices, and behavioral health providers essentially the facilities most likely to serve patients who are uninsured or unable to pay.
In short, LIP acts as a financial lifeline for Florida's safety-net health care system, channeling billions in combined state, local, and federal dollars to providers who absorb the cost of caring for the state's most vulnerable patients.

As of submission, AHCA has not released the latest LIP matching numbers however historically the match rate has been close to dollar for dollar.

Does your organization request funding from other governmental entities or non-profit agencies? If so, list each agency from which you request funds and the amount. Explain what those funds would be used for, and whether there is any duplication of funding.

HRSA- Funds are used to support unhoused healthcare and facility operations as an FQHC to include the quality improvement for justice involved persons program at the Escambia county jail.
$4,043,813

NWF Health Network- Funds are used to support the CORE network services and the PATH program in operation in Escambia County.
$161,519

Escambia Opioid Abatement (CY2026) - Funds sunset April 2026 and funded an expansion of CORE services in
Escambia County.
$100,247.35 (actual funds pulled on grant in CY 2026)

Escambia Children’s Trust- Funds support optometry services, school based medical, and dental services through mobile care delivery.
$1,300,000

Florida AHCA- Funds support healthcare workforce training.
$100,000

FACHC- Funds support healthcare insurance navigation services.
$70,727.23

GOALS AND METRICS

Please provide "specific and measurable" metrics in the following three sections:

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

Goals & Metrics Scorecard	FY25	FY26	FY27	% Change
1. Number of Charitable Visits – Escambia County Residents	29,425	30,896	32,441	5%
2. Expense per Charitable Visit	320.00	320.00	320.00	0%
3. Value of Care Provided through Charitable Support of Escambia County	9,416,064	9,887,477	10,375,545	5%

Please state the source used to provide your program metrics:
Electronic Health Records and federal Uniform Data System (UDS)

Please list up to three program goals by which your organization will measure the success of your program. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months utilizing County funding."

Program Goals	FY27
1. Number of Charitable Visits – Escambia County Residents	32,441
2. Expense per Charitable Visit	$320.00
3. Value of Care Provided through Charitable Support of Escambia County	$10,375,545

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

Baseline for Goals	FY26
1. Number of Charitable Visits – Escambia County Residents	30,896
2. Expense per Charitable Visit	$320.00
3. Value of Care Provided through Charitable Support of Escambia County	$9,887,477

BUDGET

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

INCOME TABLE			
	Most Recently Completed Budget Year - FY 2024-25	Current Budget Year FY 2025-26	Proposed Budget Year FY 2026-27
Contributions/Donations from Private Sources	$26,082	$ 3,726	$3,912
Programmatic Income	$ 25,489,913	$ 24,671,803	$ 25,905,393
County Funding/Direct Contribution	$ 447,604	$ 450,000	$ 418,744
County Funding by Other Source (a)	$ 155,645	$ 460,115	$ NA
City Funding	$ NA	$ NA	$ NA
Local Non-Profit Funding	$ 819,720	$ 819,720	$ 819,720
State Funding	$ 350,652	$ 288,381	$ 302,800
Federal Funding	$ 3,488,974	$ 3,013,449	$ 3,164,122
Memberships	$ NA	$ NA	$ NA
Investment Income	$ 3,726	$ 3,726	$ 3,912
Other Income (b)	$ 3,560,918	$ 4,697,552	$ 4,932,839
Total Income	$ 34,343,234	$ 34,408,472	$ 35,551,442

Please explain by fiscal year any amount listed in "County Funding by Other Source" line item. (Example: Commissioner Community Support funding, Sheriff's Office funding, etc.)
NA

Please explain by fiscal year any amount listed in the "Other Income" line item.

$ 1,788,480 340B Gross Revenue
$ 223,560 Quality Incentives
$ 2,311,811 Grant Income *Non-Federal
$ 374,090 Pharm Rebates and other miscellaneous payments

_____

EXPENSES TABLE			
	Most Recently Completed Budget Year FY 2024-25	Current Budget Year FY 2025-26	Proposed Budget Year FY 2026-27
Total Number of Staff	227	221	238
Salaries and Wages	$ 15,649,200	$16,061,692	$16,864,776
Employee Benefits	$ 4,240,095	$ 4,376,811	$ 4,595,651
Professional Services	$ 774,462	$ 805,253	$ 789,857
Contractual Services	$ 797,364	$ 680,141	$ 714,149
Travel Expenses	$ 64,445	$47,990	$ 50,390
Rentals and Leases	$ 1,415,880	$ 1,353,822	$ 1,421,513
Communication	$ 0	$ 0	$ 0
Postage and Freight	$ 14,572	$17,264	$15,918
Repair and Maintenance	$ 473,947	$465,275	$488,539
Printing and Binding	$ 0	$0	$0
Marketing and Promotion	$ 59,456	$ 48,747	$ 51,184
Fuel	$ 0	$0	$0
Supplies	$ 7,337,239	$7,731,092	$7,534,166
Event Expenses	$ 0	$0	$0
Capitalizable Assets for County Funding (a)	$ 1,117,800	$ 1,200,127	$ 1,158,963
Other Expenses (b)	$ 2,240,155	$ 2,583,803	$ 2,411,979
Total Expenses	$ 34,184,615	$ 35,372,017	$ 36,097,085
Net Income - (Revenue minus Expense)	$ 158,619	$ (963,545)	$ (545,643)

Please explain any capitalizable assets (vehicles, land, or equipment) contained in your request.
Building Location at 2315 W Jackson Street

Please explain any request listed in the "Other Expenses" line item.
Servicing of debt & write offs of unpaid medical debt incurred by patients receiving care, Minor equipment, Insurance, Utilities, and Software.

BUDGET QUESTIONS

Does your agency operate on Calendar Year, State Fiscal Year, or Fiscal Year?
The health center operates on Calendar year for its fiscal year.
Please explain any discrepancies in the Expense Table and your agency's Financial Statements.
Our financial statements include revenues and expenses for facilities located outside of Escambia County. Community Health Northwest Florida, Escambia County and State of Florida all operate on different fiscal years. CHNWF operates on a calendar fiscal year.

Please explain any Net Income (Revenue less Expense) represented in the Expense Table above on the bottom row. What is the planned use for these residual funds?

Net income is reinvested in the community through providing care to uninsured and underinsured patients and the acquisition of additional medical equipment i.e., X-rays, ultrasounds, etc. to utilize in patient care.

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

Name	Position	Salary
Mardini, Joseph-Charles	Dentist	$266,253.40
Smiley, Chandra	Chief Executive Officer	$255,022.10
Klawitter, Joseph Paul	Chief Medical Officer	$251,900.08
Hernandez, Gabriel	Director of Dental	$233,633.95
Helvetius, Quetheline	Pediatrician	$227,086.99

Please provide the total amount of cash and investments on hand.
$8,899,079 end of 2025

Does your organization charge fees for services? If so, provide a list of fees charged.

Please view URL link
https://healthcarewithinreach.lightning.force.com/lightning/n/RadEx__Policy_and_Forms_Library__ll?c__policyId=a1dUw000001WajrIAC

Does your organization require background checks from volunteers and staff?
Yes

What is the source of your reportable data?
Electronic Health Records and federal Uniform Data System (UDS)

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

Walter Arrington
Name

Director of Grants & Development 3/30/2026
Title Date

BHCMIS ID: 0452890 - Escambia Community Clinics, Inc., Pensacola, FL

Generated on: 03/03/2026 9:36 AM EST

Program Name: Health Center 330

Submission Status: Change Requested, Version 2

UDS Report - 2025

Contact Information

Do you receive Bureau of Health Workforce funding during the reporting year?: No

Title	Name	Phone	Fax	Email
UDS Contact	Athena Durant	(850) 436 4630	(850) 637 1609	adurant@healthcarewithinreach.org
Project Director	Chandra Smiley	(850) 436 4630	(850) 436 2095	csmiley@healthcarewithinreach.org
Clinical Director	Joseph Klawitter, MD	(850) 436 4630 Ext. 90153	(850) 436 2095	jklawitter@healthcarewithinreach.org
Chair Person	John Porter	(850) 469 2338	(850) 434 4841	jporter@bhcpns.org
CEO	Chandra Smiley	(850) 436 4630 Ext. 90105	(850) 637 1285	csmiley@healthcarewithinreach.org

BHCMIS ID: 0452890 - Escambia Community Clinics, Inc., Pensacola, FL

Date Requested: 03/03/2026 9:36 AM EST

Date of Last Report Refreshed: 03/03/2026 9:36 AM EST

Program Name: Health Center 330

Submission Status: Change Requested

UDS Report - 2025

Table Patients by ZIP Code

ZIP Codes

ZIP Code (a)	None/Uninsured (b)	Medicaid/CHIP/Other Public (c)	Medicare (d)	Private (e)	Total Patients (f)
32433	7	9	2	3	**21**
32501	656	957	350	337	**2,300**
32502	153	129	48	98	**428**
32503	952	1,438	291	562	**3,243**
32504	548	609	65	319	**1,541**
32505	2,539	3,271	631	1,240	**7,681**
32506	1,606	1,825	265	838	**4,534**
32507	1,048	1,445	220	588	**3,301**
32508	7	8	0	50	**65**
32513	7	8	3	0	**18**
32514	1,167	1,304	142	624	**3,237**
32516	3	5	5	4	**17**
32522	4	0	2	5	**11**
32523	6	7	1	3	**17**
32524	4	7	1	3	**15**
32526	1,593	1,798	195	957	**4,543**
32531	26	35	4	17	**82**
32533	782	1,078	155	610	**2,625**
32534	685	786	88	362	**1,921**
32535	149	412	45	128	**734**
32536	36	36	5	19	**96**
32539	18	37	3	28	**86**
32547	44	19	5	16	**84**
32548	20	12	0	5	**37**
32561	43	27	7	51	**128**
32563	265	139	16	99	**519**

ZIP Code (a)	None/Uninsured (b)	Medicaid/CHIP/Other Public (c)	Medicare (d)	Private (e)	Total Patients (f)
32564	34	44	4	28	**110**
32565	123	239	20	107	**489**
32566	321	128	30	138	**617**
32567	5	7	0	3	**15**
32568	77	120	26	49	**272**
32569	27	6	0	2	**35**
32570	944	1,269	181	617	**3,011**
32571	745	1,115	67	570	**2,497**
32572	4	8	1	2	**15**
32577	162	252	39	91	**544**
32578	8	6	2	8	**24**
32579	6	2	0	4	**12**
32583	792	1,083	170	606	**2,651**
36426	32	49	4	63	**148**
36441	26	49	7	49	**131**
36502	29	39	1	51	**120**
36530	2	1	1	8	**12**
36532	2	5	1	3	**11**
36535	12	4	1	4	**21**
36542	7	2	1	2	**12**
36549	14	1	5	9	**29**
36567	6	1	3	11	**21**
36574	15	7	3	4	**29**

Other ZIP Codes

ZIP Code (a)	None/Uninsured (b)	Medicaid/CHIP/Other Public (c)	Medicare (d)	Private (e)	Total Patients (f)
Other ZIP Codes	222	92	36	271	**621**
Unknown Residence	0	0	0	0	**0**
Total	**15,983**	**19,930**	**3,152**	**9,666**	**48,731**

Comments

:

BHCMIS ID: 0452890 - Escambia Community Clinics, Inc., Pensacola, FL

Program Name: Health Center 330

Submission Status: Change Requested

Date Requested: 03/03/2026 9:36 AM EST

Date of Last Report Refreshed: 03/03/2026 9:36 AM EST

UDS Report - 2025

Table 3A - Patients by Age and by Sex

Universal

Line	Age Groups	Male Patients (a)	Female Patients (b)
1	Under age 1	784	792
2	Age 1	730	707
3	Age 2	785	741
4	Age 3	742	731
5	Age 4	785	835
6	Age 5	842	765
7	Age 6	796	797
8	Age 7	736	712
9	Age 8	762	755
10	Age 9	724	704
11	Age 10	645	644
12	Age 11	650	687
13	Age 12	610	604
14	Age 13	556	567
15	Age 14	526	537
16	Age 15	516	536
17	Age 16	462	546
18	Age 17	407	487
19	Age 18	361	457
20	Age 19	215	428
21	Age 20	180	342
22	Age 21	162	321
23	Age 22	118	284
24	Age 23	114	307
25	Age 24	148	298
26	Ages 25-29	701	1,574
27	Ages 30-34	750	1,638
28	Ages 35-39	818	1,638
29	Ages 40-44	917	1,431
30	Ages 45-49	873	1,311
31	Ages 50-54	834	1,103
32	Ages 55-59	891	1,057
33	Ages 60-64	1,036	1,174

Line	Age Groups	Male Patients (a)	Female Patients (b)
34	Ages 65-69	713	809
35	Ages 70-74	380	454
36	Ages 75-79	141	239
37	Ages 80-84	68	118
38	Age 85 and over	35	88
39	**Total Patients** (Sum of Lines 1-38)	**21,513**	**27,218**

Line	Age Groups	Male Patients (a)	Female Patients (b)
1	Under age 1	17	7
2	Age 1	11	7
3	Age 2	5	8
4	Age 3	13	8
5	Age 4	8	7
6	Age 5	5	6
7	Age 6	7	11
8	Age 7	4	4
9	Age 8	4	10
10	Age 9	6	1
11	Age 10	6	7
12	Age 11	8	8
13	Age 12	6	6
14	Age 13	9	6
15	Age 14	7	6
16	Age 15	2	2
17	Age 16	6	10
18	Age 17	3	7
19	Age 18	7	6
20	Age 19	6	13
21	Age 20	7	9
22	Age 21	6	13
23	Age 22	3	7
24	Age 23	6	7
25	Age 24	4	9
26	Ages 25-29	52	74
27	Ages 30-34	90	80
28	Ages 35-39	102	102
29	Ages 40-44	169	98
30	Ages 45-49	141	125
31	Ages 50-54	139	92
32	Ages 55-59	157	104
33	Ages 60-64	161	100
34	Ages 65-69	92	41
35	Ages 70-74	37	12
36	Ages 75-79	10	5
37	Ages 80-84	1	6
38	Age 85 and over	1	1
39	**Total Patients** (Sum of Lines 1-38)	**1,318**	**1,025**

Table 3B - Demographic Characteristics

Universal

Patients by Race and Hispanic, Latino/a, or Spanish Ethnicity

Line	Patients by Race	Yes, Mexican, Mexican American, Chicano/a (a1)	Yes, Puerto Rican (a2)	Yes, Cuban (a3)	Yes, Another Hispanic, Latino/a, or Spanish Origin (a4)	Yes, Hispanic, Latino/a, Spanish Origin, Combined (a5)	Total Hispanic, Latino/a, or Spanish Origin (a) (Sum Columns a1 + a2 + a3 + a4 + a5)	Not Hispanic, Latino/a, or Spanish Origin (b)	Unreported / Chose Not to Disclose Ethnicity (c)	Total (d) (Sum Columns a+b+c)
1a	Asian Indian	0	0	0	0	0	**0**	18		**18**
1b	Chinese	0	0	0	0	0	**0**	3		**3**
1c	Filipino	0	1	0	0	0	**1**	24		**25**
1d	Japanese	0	0	0	0	0	**0**	3		**3**
1e	Korean	0	0	0	0	0	**0**	3		**3**
1f	Vietnamese	0	0	0	1	1	**2**	25		**27**
1g	Other Asian	1	2	1	3	13	**20**	597		**617**
1	**Total Asian (Sum Lines 1a + 1b + 1c + 1d + 1e + 1f + 1g)**	**1**	**3**	**1**	**4**	**14**	**23**	**673**		**696**
2a	Native Hawaiian	0	0	0	1	2	**3**	4		**7**
2b	Other Pacific Islander	1	0	0	0	88	**89**	128		**217**
2c	Guamanian or Chamorro	0	0	0	0	1	**1**	8		**9**
2d	Samoan	0	0	0	0	0	**0**	2		**2**
2	**Total Native Hawaiian/ Other Pacific Islander (Sum Lines 2a + 2b + 2c + 2d)**	**1**	**0**	**0**	**1**	**91**	**93**	**142**		**235**
3	Black or African American	9	26	9	58	263	**365**	15,182		**15,547**
4	American Indian/Alaska Native	17	6	2	62	912	**999**	298		**1,297**
5	White	37	86	25	95	1,546	**1,789**	19,491		**21,280**
6	More than one race	15	23	0	19	123	**180**	1,143		**1,323**
7	Unreported/ Chose not to disclose race	14	38	21	44	1,262	**1,379**	2,492	4,482	**8,353**
8	**Total Patients (Sum of Lines 1 + 2 + 3 to 7)**	**94**	**182**	**58**	**283**	**4,211**	**4,828**	**39,421**	**4,482**	**48,731**

Line	Patients with Limited English Proficiency	Number (a)
12	Patients with Limited English Proficiency	4,015

Patients by Race and Hispanic, Latino/a, or Spanish Ethnicity

Line	Patients by Race	Yes, Mexican, Mexican American, Chicano/a (a1)	Yes, Puerto Rican (a2)	Yes, Cuban (a3)	Yes, Another Hispanic, Latino/a, or Spanish Origin (a4)	Yes, Hispanic, Latino/a, Spanish Origin, Combined (a5)	Total Hispanic, Latino/a, or Spanish Origin (a) (Sum Columns a1 + a2 + a3 + a4 + a5)	Not Hispanic, Latino/a, or Spanish Origin (b)	Unreported / Chose Not to Disclose Ethnicity (c)	Total (d) (Sum Columns a+b+c)
1a	Asian Indian	0	0	0	0	0	**0**	3		**3**
1b	Chinese	0	0	0	0	0	**0**	0		**0**
1c	Filipino	0	0	0	0	0	**0**	1		**1**
1d	Japanese	0	0	0	0	0	**0**	0		**0**
1e	Korean	0	0	0	0	0	**0**	0		**0**
1f	Vietnamese	0	0	0	0	0	**0**	3		**3**
1g	Other Asian	0	0	0	0	0	**0**	10		**10**
1	**Total Asian (Sum Lines 1a + 1b + 1c + 1d + 1e + 1f + 1g)**	**0**	**0**	**0**	**0**	**0**	**0**	**17**		**17**
2a	Native Hawaiian	0	0	0	0	0	**0**	0		**0**
2b	Other Pacific Islander	0	0	0	0	2	**2**	4		**6**
2c	Guamanian or Chamorro	0	0	0	0	0	**0**	0		**0**
2d	Samoan	0	0	0	0	0	**0**	0		**0**
2	**Total Native Hawaiian/ Other Pacific Islander (Sum Lines 2a + 2b + 2c + 2d)**	**0**	**0**	**0**	**0**	**2**	**2**	**4**		**6**
3	Black or African American	1	0	0	5	11	**17**	734		**751**
4	American Indian/Alaska Native	1	0	0	2	14	**17**	15		**32**
5	White	0	4	0	7	46	**57**	1,188		**1,245**
6	More than one race	0	1	0	0	6	**7**	40		**47**
7	Unreported/ Chose not to disclose race	1	3	0	0	25	**29**	96	120	**245**
8	**Total Patients (Sum of Lines 1 + 2 + 3 to 7)**	**3**	**8**	**0**	**14**	**104**	**129**	**2,094**	**120**	**2,343**

Line	Patients with Limited English Proficiency	Number (a)
12	Patients with Limited English Proficiency	87

BHCMIS ID: 0452890 - Escambia Community Clinics, Inc., Pensacola, FL

Program Name: Health Center 330

Submission Status: Change Requested

Date Requested: 03/03/2026 9:36 AM EST

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Table 4 - Selected Patient Characteristics

Universal

Income as Percentage of Poverty Guideline

Line	Income as Percentage of Poverty Guideline	Number of Patients (a)
1	100% and below	13,902
2	101 - 150%	3,845
3	151 - 200%	2,053
4	Over 200%	2,503
5	Unknown	26,428
6	**TOTAL** (Sum of Lines 1-5)	**48,731**

Line	Primary Third-Party Medical Insurance	0-17 years old (a)	18 and older (b)
7	**None/Uninsured**	5,173	10,810
8a	Medicaid (Title XIX)	15,266	4,488
8b	CHIP Medicaid	163	13
8	**Total Medicaid** (Line 8a + 8b)	**15,429**	**4,501**
9a	Dually Eligible (Medicare and Medicaid)	10	1,140
9	**Medicare** (Inclusive of dually eligible and other Title XVIII beneficiaries)	20	3,132
10a	**Other Public Insurance (Non-CHIP) (specify) :**	0	0
10b	Other Public Insurance CHIP	0	0
10	**Total Public Insurance** (Line 10a + 10b)	**0**	**0**
11	**Private Insurance**	3,583	6,083
12	**TOTAL** (Sum of Lines 7 + 8 + 9 +10 +11)	**24,205**	**24,526**

Managed Care Utilization

Line	Managed Care Utilization	Medicaid (a)	Medicare (b)	Other Public Including Non-Medicaid CHIP (c)	Private (d)	TOTAL (e)
13a	Capitated Member Months	184,124	0	0	0	184,124
13b	Fee-for-service Member Months	70,601	22,761	0	0	93,362
13c	**Total Member Months (Sum of Lines 13a + 13b)**	**254,725**	**22,761**	**0**	**0**	**277,486**

Line	Special Medically Underserved Populations	Number of Patients (a)
16	**Total Migratory and Seasonal Agricultural Workers or Their Family Members** (All health centers report this line)	**1,193**
17	Homeless Shelter (330h awardees only)	329
18	Transitional (330h awardees only)	209
19	Doubling Up (330h awardees only)	539
20	Street (330h awardees only)	123
21a	Permanent Supportive Housing (330h awardees only)	49
21	Other (330h awardees only)	219
22	Unknown (330h awardees only)	875
23	**Total Homeless Population** (All health centers report this line)	**2,343**
24	**Total School-Based Service Site Patients** (All health centers report this line)	**2,724**
25	**Total Veterans** (All health centers report this line)	**1,257**
26	**Total Residents of Public Housing**[1] (All health centers report this line)	**0**

[1] Residents of public housing refers to patients who are served at a health center located in or immediately accessible to a public housing site.

Income as Percentage of Poverty Guideline

Line	Income as Percentage of Poverty Guideline	Number of Patients (a)
1	100% and below	1,496
2	101 - 150%	90
3	151 - 200%	46
4	Over 200%	33
5	Unknown	678
6	**TOTAL** (Sum of Lines 1-5)	**2,343**

Line	Primary Third-Party Medical Insurance	0-17 years old (a)	18 and older (b)
7	**None/Uninsured**	41	995
8a	Medicaid (Title XIX)	198	342
8b	CHIP Medicaid	2	1
8	**Total Medicaid** (Line 8a + 8b)	**200**	**343**
9a	Dually Eligible (Medicare and Medicaid)	0	138
9	**Medicare** (Inclusive of dually eligible and other Title XVIII beneficiaries)	0	250
10a	**Other Public Insurance (Non-CHIP) (specify) :**	0	0
10b	Other Public Insurance CHIP	0	0
10	**Total Public Insurance** (Line 10a + 10b)	**0**	**0**
11	**Private Insurance**	7	507
12	**TOTAL** (Sum of Lines 7 + 8 + 9 +10 +11)	**248**	**2,095**

Managed Care Utilization

Line	Special Medically Underserved Populations	Number of Patients (a)
16	**Total Migratory and Seasonal Agricultural Workers or Their Family Members** (All health centers report this line)	**126**
17	Homeless Shelter (330h awardees only)	329
18	Transitional (330h awardees only)	209
19	Doubling Up (330h awardees only)	539
20	Street (330h awardees only)	123
21a	Permanent Supportive Housing (330h awardees only)	49
21	Other (330h awardees only)	219
22	Unknown (330h awardees only)	875
23	**Total Homeless Population** (All health centers report this line)	**2,343**
24	**Total School-Based Service Site Patients** (All health centers report this line)	**54**
25	**Total Veterans** (All health centers report this line)	**116**
26	**Total Residents of Public Housing**[1] (All health centers report this line)	**0**

[1] Residents of public housing refers to patients who are served at a health center located in or immediately accessible to a public housing site.

Table 5 - Staffing and Utilization

Universal

Medical Care Services

Line	Personnel by Major Service Category	FTEs (a)	Clinic Visits (b)	Virtual Visits (b2)	Patients (c)
1	Family Physicians	5	6,739	30	
2	General Practitioners	0	0	0	
3	Internists	0	0	0	
4	Obstetrician/Gynecologists	0.5	674	4	
5	Pediatricians	13	26,716	376	
7	Other Specialty Physicians	0	172	0	
8	**Total Physicians** (Lines 1-7)	**18.50**	**34,301**	**410**	
9a	Nurse Practitioners	29	60,930	1,063	
9b	Physician Assistants	4	8,321	24	
10	Certified Nurse Midwives	0	0	0	
10a	**Total NPs, PAs, and CNMs** (Lines 9a-10)	**33**	**69,251**	**1,087**	
11	Nurses	0	0	0	
12	Other Medical Personnel	43			
13	Laboratory Personnel	4			
14	X-ray Personnel	2			
15	**Total Medical Care Services** (Lines 8 + 10a - 14)	**100.50**	**103,552**	**1,497**	**40,285**

Dental Services

Line	Personnel by Major Service Category	FTEs (a)	Clinic Visits (b)	Virtual Visits (b2)	Patients (c)
16	Dentists	4	19,331	0	
17	Dental Hygienists	5	8,009	0	
17a	Dental Therapists	0	0	0	
18	Other Dental Personnel	11			
19	**Total Dental Services** (Lines 16-18)	**20**	**27,340**	**0**	**14,088**

Mental Health Services

Line	Personnel by Major Service Category	FTEs (a)	Clinic Visits (b)	Virtual Visits (b2)	Patients (c)
20a	Psychiatrists	0	0	0	
20a1	Licensed Clinical Psychologists	0	0	0	
20a2	Licensed Clinical Social Workers	7	4,915	2,300	
20b	Other Licensed Mental Health Providers	0	0	0	
20c	Other Mental Health Personnel	1	1,565	255	
20	**Total Mental Health Services** (Lines 20a-c)	**8**	**6,480**	**2,555**	**1,343**

Substance Use Disorder Services

Line	Personnel by Major Service Category	FTEs (a)	Clinic Visits (b)	Virtual Visits (b2)	Patients (c)
21	**Substance Use Disorder Services**	0	0	0	0

Other Professional Services

Line	Personnel by Major Service Category	FTEs (a)	Clinic Visits (b)	Virtual Visits (b2)	Patients (c)
22	**Other Professional Services:** [_]: Audiologists [_]: Chiropractors [_]: Community and Behavioral Health Aides/Practitioners (CHA/Ps and BHA/Ps) [_]: Podiatrists [_]: Registered Dieticians, including Dieticians and Nutritionists [_]: Therapists, including Massage, Occupational, Physical, Respiratory, and Speech Therapists and Speech Pathologists [_]: Traditional Medicine Providers, including Acupuncturists and Naturopaths [_]: Other professional services specify - NOT LISTED	0	0	0	0
	Other Professional Services Specify:				

Vision Services

Line	Personnel by Major Service Category	FTEs (a)	Clinic Visits (b)	Virtual Visits (b2)	Patients (c)
22a	Ophthalmologists	0	0	0	
22b	Optometrists	0.6	145	1	
22c	Other Vision Care Personnel	1			
22d	**Total Vision Services** (Lines 22a-c)	**1.6**	**145**	**1**	**143**

Pharmacy Personnel

23a	Pharmacists	7			
23b	Clinical Pharmacists	2			
23c	Pharmacy Technicians	10			
23d	Other Pharmacy Personnel	3			
23	**Pharmacy Personnel** (Lines 23a?d)	**22**			

Enabling Services

24	Case Managers	6	2,128	0	
25	Health Education Specialists	0	0	0	
26	Outreach Workers	1			
27	Transportation Personnel	3			
27a	Eligibility Assistance Workers	3			
27b	Interpretation Personnel	1			
27c	Community Health Workers	0			
28	**Other Enabling Services Specify:**	0			
29	**Total Enabling Services** (Lines 24-28)	**14**	**2,128**	**0**	**951**

Other Programs/Services

Line	Personnel by Major Service Category	FTEs (a)	Clinic Visits (b)	Virtual Visits (b2)	Patients (c)
29a	**Other Programs and Services : Personnel for these programs:** [_]: Adult, elderly, and youth programs, such as ADHC, child care, PACE [_]: Basic needs, such as shelters/housing, food, and clothing [_]: Employment, vocational, AmeriCorps or other job training programs [_]: Fitness or exercise programs [_]: Head Start or Healthy Start [_]: Public/Retail pharmacies [_]: Research [_]: Support group services [_]: WIC [_]: Other programs and services specify - NOT LISTED	0			
29a	**Other Programs and Services Specify:**				
29b	**Quality Improvement Personnel**	4			

Administration and Facility

Line	Personnel by Major Service Category	FTEs (a)	Clinic Visits (b)	Virtual Visits (b2)	Patients (c)
30a	Management and Support Personnel	20			
30b	Fiscal and Billing Personnel	21			
30c	IT Personnel	6			
31	Facility Personnel	8			
32	Patient Support Personnel	70			
33	**Total Facility and Non-Clinical Support Personnel** (Lines 30a-32)	**125**			

Grand Total

Line	Personnel by Major Service Category	FTEs (a)	Clinic Visits (b)	Virtual Visits (b2)	Patients (c)
34	**Grand Total** (Lines 15+19+20+21+22+22d +23+29+29a+29b+33)	295.10	139,645	4,053	

Selected Service Detail Addendum

Line	Personnel by Major Service Category: Mental Health Service Detail	Personnel (a1)	Clinic Visits (b)	Virtual Visits (b2)	Patients (c)
20a01	Physicians (other than Psychiatrists)	0	0	0	0
20a02	Nurse Practitioners	0	0	0	0
20a03	Physician Assistants	3	1,436	0	342
20a04	Certified Nurse Midwives	0	0	0	0

Substance Use Disorder Detail

Line	Personnel by Major Service Category: Substance Use Disorder Detail	Personnel (a1)	Clinic Visits (b)	Virtual Visits (b2)	Patients (c)
21a	Physicians (other than Psychiatrists)	21	617	2	457
21b	Nurse Practitioners (Medical)	35	3,550	65	2,122
21c	Physician Assistants	4	2,748	2	947
21d	Certified Nurse Midwives	0	0	0	0
21e	Psychiatrists	0	0	0	0
21f	Licensed Clinical Psychologists	0	0	0	0
21g	Licensed Clinical Social Workers	7	182	108	54
21h	Other Licensed Mental Health Providers	0	0	0	0

Medical Care Services

Line	Personnel by Major Service Category	Clinic Visits (b)	Virtual Visits (b2)	Patients (c)
1	Family Physicians	469	0	
2	General Practitioners	0	0	
3	Internists	0	0	
4	Obstetrician/Gynecologists	9	0	
5	Pediatricians	297	10	
7	Other Specialty Physicians	13	0	
8	**Total Physicians** (Lines 1-7)	**788**	**10**	
9a	Nurse Practitioners	4,862	232	
9b	Physician Assistants	934	0	
10	Certified Nurse Midwives	0	0	
10a	**Total NPs, PAs, and CNMs** (Lines 9a-10)	**5,796**	**232**	
11	Nurses	0	0	
15	**Total Medical Care Services** (Lines 8 + 10a - 14)	**6,584**	**242**	**2,153**

Dental Services

Line	Personnel by Major Service Category	Clinic Visits (b)	Virtual Visits (b2)	Patients (c)
16	Dentists	534	0	
17	Dental Hygienists	100	0	
17a	Dental Therapists	0	0	
19	**Total Dental Services** (Lines 16-18)	**634**	**0**	**361**

Mental Health Services

Line	Personnel by Major Service Category	Clinic Visits (b)	Virtual Visits (b2)	Patients (c)
20a	Psychiatrists	0	0	
20a1	Licensed Clinical Psychologists	0	0	
20a2	Licensed Clinical Social Workers	255	184	
20b	Other Licensed Mental Health Providers	0	0	
20c	Other Mental Health Personnel	179	41	
20	**Total Mental Health Services** (Lines 20a-c)	**434**	**225**	**131**

Substance Use Disorder Services

Line	Personnel by Major Service Category	Clinic Visits (b)	Virtual Visits (b2)	Patients (c)
21	**Substance Use Disorder Services**	0	0	0

Other Professional Services

Line	Personnel by Major Service Category	Clinic Visits (b)	Virtual Visits (b2)	Patients (c)
22	**Other Professional Services:** [_]: Audiologists [_]: Chiropractors [_]: Community and Behavioral Health Aides/Practitioners (CHA/Ps and BHA/Ps) [_]: Podiatrists [_]: Registered Dieticians, including Dieticians and Nutritionists [_]: Therapists, including Massage, Occupational, Physical, Respiratory, and Speech Therapists and Speech Pathologists [_]: Traditional Medicine Providers, including Acupuncturists and Naturopaths [_]: Other professional services specify - NOT LISTED	0	0	0
	Other Professional Services Specify:			

Vision Services

Line	Personnel by Major Service Category	Clinic Visits (b)	Virtual Visits (b2)	Patients (c)
22a	Ophthalmologists	0	0	
22b	Optometrists	14	0	
22d	**Total Vision Services** (Lines 22a-c)	**14**	**0**	**13**

Enabling Services

Line	Personnel by Major Service Category	Clinic Visits (b)	Virtual Visits (b2)	Patients (c)
24	Case Managers	537	0	
25	Health Education Specialists	0	0	
29	**Total Enabling Services** (Lines 24-28)	**537**	**0**	**177**

Grand Total

Line	Personnel by Major Service Category	Clinic Visits (b)	Virtual Visits (b2)	Patients (c)
34	**Grand Total (Lines 15+19+20+21+22+22d +23+29+29a+29b+33)**	8,203	467	

BHCMIS ID: 0452890 - Escambia Community Clinics, Inc., Pensacola, FL

Program Name: Health Center 330

Submission Status: Change Requested

Date Requested: 03/03/2026 9:36 AM EST

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UDS Report - 2025

Table 6A - Selected Diagnoses and Services Rendered

Universal

Selected Infectious and Parasitic Diseases

Line	Diagnostic Category	Applicable ICD-10-CM Code or Value Set Object Identifier (OID)	Number of Visits by Diagnosis Regardless of Primacy (a)	Number of Patients with Diagnosis (b)
1-2	Symptomatic/Asymptomatic human immunodeficiency virus (HIV)	**ICD-10:** B20, B97.35, O98.7-, Z21 **OID:** 2.16.840.1.113883.3.464.1003.120.12.1003	124	69
3	Tuberculosis	**ICD-10:** A15- through A19-, B90-, J65, O98.0-, P37.0 **OID:** 2.16.840.1.113762.1.4.1146.451	4	3
4	Sexually transmitted infections (gonococcal infections and venereal diseases)	**ICD-10:** A50- through A64-, A69.0, A69.1, A69.8, A69.9 **OID:** 2.16.840.1.113883.3.464.1003.112.11.1003	723	582
4a	Hepatitis B	**ICD-10:** B16.0 through B16.2, B16.9, B18.0, B18.1, B19.1- **OID:** 2.16.840.1.113883.3.67.1.101.1.271	24	14
4b	Hepatitis C	**ICD-10:** B17.1-, B18.2, B19.2- **OID:** 2.16.840.1.113762.1.4.1222.30	688	255
4c	Novel coronavirus (SARS-CoV-2) disease	**ICD-10:** U07.1 **OID:** 2.16.840.1.113762.1.4.1248.139	336	320
4d	Long COVID	**ICD-10:** U09, U09.9 **OID:** 2.16.840.1.113762.1.4.1178.98	2	2

Selected Diseases of the Respiratory System

Line	Diagnostic Category	Applicable ICD-10-CM Code or Value Set Object Identifier (OID)	Number of Visits by Diagnosis Regardless of Primacy (a)	Number of Patients with Diagnosis (b)
5	Asthma	**ICD-10:** J45- **OID:** 2.16.840.1.113883.3.526.2.60	3,399	2,043
6	Chronic lower respiratory diseases	**ICD-10:** J40 (count J40 only when code U07.1 **is not** present), J41- through J44-, J47-, J4A-	2,840	1,415
6a	Respiratory conditions related to COVID-19	**ICD-10:** J12.82, J12.89, J20.8, J40, J22, J98.8, J80 (count codes listed only when code U07.1 **is** also present) **OID:** 2.16.840.1.113762.1.4.1029.374	3	3

Selected Other Medical Conditions

Line	Diagnostic Category	Applicable ICD-10-CM Code or Value Set Object Identifier (OID)	Number of Visits by Diagnosis Regardless of Primacy (a)	Number of Patients with Diagnosis (b)
7	Abnormal breast findings, female	**ICD-10:** C50.01-, C50.11-, C50.21-, C50.31-, C50.41-, C50.51-, C50.61-, C50.81-, C50.91-, C79.81, D05-, D24.-, D48.6-, D49.3, N60- through N65-, R92-	765	575
8	Abnormal cervical findings	**ICD-10:** C53-, C79.82, D06-, N87.0, N87.1, N87.9, R87.61- (exclude R87.615 and R87.616), R87.629, R87.810, R87.820	197	157
9	Diabetes mellitus	**ICD-10:** E08- through E13-, O24- (exclude O24.4-) **OID:** 2.16.840.1.113762.1.4.1219.35	8,702	3,309
10	Heart disease (selected)	**ICD-10:** I01-, I02- (exclude I02.9), I20- through I25-, I27-, I28-, I30- through I52-, Q24-	2,615	1,312
11	Hypertension	**ICD-10:** I10- through I16-, O10-, O11- **OID:** 2.16.840.1.113762.1.4.1222.1547 (includes all codes other than O11-)	17,810	7,723
12	Contact dermatitis and other eczema	**ICD-10:** H01.13-, L20.89, L23- through L25-, L30- (exclude L30.1, L30.3, L30.4, L30.5)	1,969	1,577
13	Dehydration	**ICD-10:** E86-	44	42
14	Exposure to heat or cold	**ICD-10:** T33-, T34-, T67-, T68-, T69-, W92-, W93-, X30-, X31-, X32-	28	24
14a	Overweight and obesity	**ICD-10:** E66-, Z68- (exclude Z68.1, Z68.20 through Z68.24, Z68.51, Z68.52) **OID:** 2.16.840.1.113762.1.4.1222.35 (includes all E66- codes except E66.3)	44,321	19,962

Selected Childhood Conditions (limited to ages 0 through 17)

Line	Diagnostic Category	Applicable ICD-10-CM Code or Value Set Object Identifier (OID)	Number of Visits by Diagnosis Regardless of Primacy (a)	Number of Patients with Diagnosis (b)
15	Otitis media and Eustachian tube disorders	**ICD-10:** H65- through H69-, H72-	3,570	2,200
16	Selected perinatal/neonatal medical conditions	**ICD-10:** A33, P19-, P22- through P29- (exclude P29.3-), P35- through P96- (exclude P54-, P91.6-, P92-, P96.81), Q86-	1,445	905
17	Lack of expected normal physiological development (such as delayed milestone, failure to gain weight, failure to thrive); nutritional deficiencies in children only. Does not include sexual or mental development.	**ICD-10:** E40- through E46-, E50- through E63-, P92-, R62- (exclude R62.7), R63.3- (exclude R63.39)	1,607	1,135

Selected Mental Health Conditions, Substance Use Disorders, and Exploitations

Line	Diagnostic Category	Applicable ICD-10-CM Code or Value Set Object Identifier (OID)	Number of Visits by Diagnosis Regardless of Primacy (a)	Number of Patients with Diagnosis (b)
18	Alcohol-related disorders	**ICD-10:** F10-, G62.1, K70-, O99.31-	861	397
19	Other substance-related disorders (excluding tobacco use disorders)	**ICD-10:** F11- through F19- (exclude F17-), G62.0, O99.32-	3,154	882
19a	Tobacco use disorder	**ICD-10:** F17-, O99.33-, Z72.0	4,976	2,541
20a	Depression and other mood disorders	**ICD-10:** F30- through F39-	7,991	3,484
20b	Anxiety disorders, including post-traumatic stress disorder (PTSD)	**ICD-10:** F06.4, F40- through F42-, F43.0, F43.1-, F43.8-, F93.0	9,906	3,595
20c	Attention deficit and disruptive behavior disorders	**ICD-10:** F90- through F91-	9,249	3,009
20d	Other mental disorders, excluding drug or alcohol dependence	**ICD-10:** F01- through F09- (exclude F06.4), F20- through F29-, F43- through F48- (exclude F43.0- and F43.1-), F50- through F99- (exclude F55-, F84.2, F90-, F91-, F93.0, F98-), O99.34-, R45.1, R45.2, R45.5, R45.6, R45.7, R45.81, R45.82, R48.0	8,045	3,734
20e	Human trafficking	**ICD-10:** T74.5- through T74.6-, T76.5- through T76.6-, Z04.81, Z04.82, Z62.813, Z91.42	0	0
20f	Intimate partner violence	**ICD-10:** T74.11-, T74.21-, T74.31-, Z69.11	4	4

Selected Diagnostic Tests/Screening/Preventive Services

Line	Service Category	Applicable ICD-10-CM, CPT-4/PLA, or HCPCS Code	Number of Visits (a)	Number of Patients (b)
21	HIV test	**CPT-4:** 86689, 86701 through 86703, 87389 through 87391, 87534 through 87539, 87806 **HCPCS:** G0432 through G0435, G0475 **OID:** 2.16.840.1.113762.1.4.1056.50	5,428	5,017
21a	Hepatitis B test	**CPT-4:** 80074, 86704 through 86707, 87340, 87341, 87350, 87467, 87912 **HCPCS:** G0499	3,052	2,896
21b	Hepatitis C test	**CPT-4:** 80074, 86803, 86804, 87520 through 87522, 87902 **HCPCS:** G0472	276	253
21c	Novel coronavirus (SARS-CoV-2) diagnostic test	**CPT-4:** 87426, 87428, 87635, 87636, 87637, 87811 **HCPCS:** U0001, U0002 **CPT PLA:** 0202U, 0223U, 0225U, 0240U, 0241U	4,978	3,949
21d	Novel coronavirus (SARS-CoV-2) antibody test	**ICD-10:** Z01.84 **CPT-4:** 86318, 86328, 86408, 86409, 86413, 86769 **CPT PLA:** 0224U, 0226U	231	225
21e	Pre-Exposure Prophylaxis (PrEP)-associated prescribing and management	**ICD-10:** Z29.81	12	6
22	Mammogram	**ICD-10:** Z12.31 **CPT-4:** 77061, 77062, 77063, 77065, 77066, 77067 **HCPCS:** G0279	3,477	2,593
23	Pap test	**ICD-10:** R87.619, R87.629, Z01.41-, Z01.42, Z12.4 (exclude Z01.411 and Z01.419) **CPT-4:** 88141 through 88153, 88155, 88164 through 88167, 88174, 88175 **HCPCS:** G0123, G0143, G0144, G0145, G0147, G0148, P3000	960	897
24	Selected immunizations: hepatitis A; haemophilus influenzae B (HiB); pneumococcal, diphtheria, tetanus, pertussis (DTaP) (DTP) (DT); measles, mumps, rubella (MMR); poliovirus; varicella; hepatitis B	**CPT-4:** 90371, 90389, 90396, 90632, 90633, 90634, 90636, 90644, 90645, 90646, 90647, 90648, 90669, 90670, 90671, 90677, 90684, 90696, 90698, 90700, 90701, 90702, 90703, 90704, 90705, 90706, 90707, 90708, 90710, 90712, 90713, 90714, 90715, 90716, 90720, 90721, 90723, 90730, 90731, 90732, 90739, 90740, 90743, 90744, 90745, 90746, 90747, 90748, 90759	7,635	5,307
24a	Seasonal flu vaccine	**CPT-4:** 90630, 90653, 90654, 90656, 90657, 90658, 90659, 90660, 90661, 90662, 90672, 90673, 90674, 90682, 90685, 90686, 90687, 90688, 90694, 90724, 90756	5,245	4,526
24b	Coronavirus (SARS-CoV-2) vaccine	**CPT-4:** 91300 through 91322	0	0
25	Contraceptive management	**ICD-10:** Z30-	1,844	1,424
26	Health supervision of infant or child (ages 0 through 11)	**ICD-10:** Z00.1-, Z76.1. Z76.2 **CPT-4:** 99381 through 99383, 99391 through 99393	18,559	11,747
26a	Childhood lead test screening (9 to 72 months)	**ICD-10:** Z13.88 **CPT-4:** 83655	2,091	1,761
26b	Screening, Brief Intervention, and Referral to Treatment (SBIRT)	**CPT-4:** 99408, 99409 **HCPCS:** G0396, G0397, G0443, H0050	0	0
26c	Smoke and tobacco use cessation counseling	**ICD-10:** Z71.6 **CPT-4:** 99406, 99407 **HCPCS:** G9906	6,333	5,169
26c2	Tobacco use cessation pharmacotherapies	**OID:** 2.16.840.1.113883.3.526.3.1190	4,690	2,266
26c3	Medications for opioid use disorder (MOUD)	**OID:** 2.16.840.1.113762.1.4.1046.269	2,257	401
26d	Comprehensive and intermediate eye exams	**CPT-4:** 92002, 92004, 92012, 92014	145	143
26e	Childhood development screenings and evaluations	**ICD-10:** Z13.4- **CPT-4:** 96110, 96112, 96113, 96127	2,194	1,824
26f	Alzheimer’s disease and related dementias (ADRD) screening	**CPT-4:** 99483 **OID:** 2.16.840.1.113883.3.526.3.1006	3,977	3,654

Selected Dental Services

Line	Service Category	Applicable ADA Code	Number of Visits (a)	Number of Patients (b)
27	Emergency services	**CDT:** D0140, D9110	3,977	3,654
28	Oral exams	**CDT:** D0120, D0145, D0150, D0160, D0170, D0171, D0180	12,322	10,727
29	Prophylaxis-adult or child	**CDT:** D1110, D1120	6,476	5,597
30	Sealants	**CDT:** D1351	945	927
31	Fluoride treatment-adult or child	**CDT:** D1206, D1208 **CPT-4:** 99188	8,587	7,288
32	Restorative services	**CDT:** D21xx through D29xx	1,699	1,247
33	Oral surgery (extractions and other surgical procedures)	**CDT:** D7xxx	1,240	1,000
34	Rehabilitative services (Endo, Perio, Prostho, Ortho)	**CDT:** D3xxx, D4xxx, D5xxx, D6xxx, D8xxx	311	289

Selected Infectious and Parasitic Diseases

Line	Diagnostic Category	Applicable ICD-10-CM Code or Value Set Object Identifier (OID)	Number of Visits by Diagnosis Regardless of Primacy (a)	Number of Patients with Diagnosis (b)
1-2	Symptomatic/Asymptomatic human immunodeficiency virus (HIV)	**ICD-10:** B20, B97.35, O98.7-, Z21 **OID:** 2.16.840.1.113883.3.464.1003.120.12.1003	34	18
3	Tuberculosis	**ICD-10:** A15- through A19-, B90-, J65, O98.0-, P37.0 **OID:** 2.16.840.1.113762.1.4.1146.451	0	0
4	Sexually transmitted infections (gonococcal infections and venereal diseases)	**ICD-10:** A50- through A64-, A69.0, A69.1, A69.8, A69.9 **OID:** 2.16.840.1.113883.3.464.1003.112.11.1003	70	52
4a	Hepatitis B	**ICD-10:** B16.0 through B16.2, B16.9, B18.0, B18.1, B19.1- **OID:** 2.16.840.1.113883.3.67.1.101.1.271	13	5
4b	Hepatitis C	**ICD-10:** B17.1-, B18.2, B19.2- **OID:** 2.16.840.1.113762.1.4.1222.30	218	71
4c	Novel coronavirus (SARS-CoV-2) disease	**ICD-10:** U07.1 **OID:** 2.16.840.1.113762.1.4.1248.139	22	16
4d	Long COVID	**ICD-10:** U09, U09.9 **OID:** 2.16.840.1.113762.1.4.1178.98	0	0

Selected Diseases of the Respiratory System

Line	Diagnostic Category	Applicable ICD-10-CM Code or Value Set Object Identifier (OID)	Number of Visits by Diagnosis Regardless of Primacy (a)	Number of Patients with Diagnosis (b)
5	Asthma	**ICD-10:** J45- **OID:** 2.16.840.1.113883.3.526.2.60	219	97
6	Chronic lower respiratory diseases	**ICD-10:** J40 (count J40 only when code U07.1 **is not** present), J41- through J44-, J47-, J4A-	358	153
6a	Respiratory conditions related to COVID-19	**ICD-10:** J12.82, J12.89, J20.8, J40, J22, J98.8, J80 (count codes listed only when code U07.1 **is** also present) **OID:** 2.16.840.1.113762.1.4.1029.374	0	0

Selected Other Medical Conditions

Line	Diagnostic Category	Applicable ICD-10-CM Code or Value Set Object Identifier (OID)	Number of Visits by Diagnosis Regardless of Primacy (a)	Number of Patients with Diagnosis (b)
7	Abnormal breast findings, female	**ICD-10:** C50.01-, C50.11-, C50.21-, C50.31-, C50.41-, C50.51-, C50.61-, C50.81-, C50.91-, C79.81, D05-, D24.-, D48.6-, D49.3, N60- through N65-, R92-	49	38
8	Abnormal cervical findings	**ICD-10:** C53-, C79.82, D06-, N87.0, N87.1, N87.9, R87.61- (exclude R87.615 and R87.616), R87.629, R87.810, R87.820	10	6
9	Diabetes mellitus	**ICD-10:** E08- through E13-, O24- (exclude O24.4-) **OID:** 2.16.840.1.113762.1.4.1219.35	861	316
10	Heart disease (selected)	**ICD-10:** I01-, I02- (exclude I02.9), I20- through I25-, I27-, I28-, I30- through I52-, Q24-	360	148
11	Hypertension	**ICD-10:** I10- through I16-, O10-, O11- **OID:** 2.16.840.1.113762.1.4.1222.1547 (includes all codes other than O11-)	2,048	803
12	Contact dermatitis and other eczema	**ICD-10:** H01.13-, L20.89, L23- through L25-, L30- (exclude L30.1, L30.3, L30.4, L30.5)	87	62
13	Dehydration	**ICD-10:** E86-	2	2
14	Exposure to heat or cold	**ICD-10:** T33-, T34-, T67-, T68-, T69-, W92-, W93-, X30-, X31-, X32-	8	6
14a	Overweight and obesity	**ICD-10:** E66-, Z68- (exclude Z68.1, Z68.20 through Z68.24, Z68.51, Z68.52) **OID:** 2.16.840.1.113762.1.4.1222.35 (includes all E66- codes except E66.3)	4,008	1,389

Selected Childhood Conditions (limited to ages 0 through 17)

Line	Diagnostic Category	Applicable ICD-10-CM Code or Value Set Object Identifier (OID)	Number of Visits by Diagnosis Regardless of Primacy (a)	Number of Patients with Diagnosis (b)
15	Otitis media and Eustachian tube disorders	**ICD-10:** H65- through H69-, H72-	19	15
16	Selected perinatal/neonatal medical conditions	**ICD-10:** A33, P19-, P22- through P29- (exclude P29.3-), P35- through P96- (exclude P54-, P91.6-, P92-, P96.81), Q86-	13	11
17	Lack of expected normal physiological development (such as delayed milestone, failure to gain weight, failure to thrive); nutritional deficiencies in children only. Does not include sexual or mental development.	**ICD-10:** E40- through E46-, E50- through E63-, P92-, R62- (exclude R62.7), R63.3- (exclude R63.39)	29	17

Selected Mental Health Conditions, Substance Use Disorders, and Exploitations

Line	Diagnostic Category	Applicable ICD-10-CM Code or Value Set Object Identifier (OID)	Number of Visits by Diagnosis Regardless of Primacy (a)	Number of Patients with Diagnosis (b)
18	Alcohol-related disorders	**ICD-10:** F10-, G62.1, K70-, O99.31-	229	96
19	Other substance-related disorders (excluding tobacco use disorders)	**ICD-10:** F11- through F19- (exclude F17-), G62.0, O99.32-	1,000	294
19a	Tobacco use disorder	**ICD-10:** F17-, O99.33-, Z72.0	910	409
20a	Depression and other mood disorders	**ICD-10:** F30- through F39-	1,305	509
20b	Anxiety disorders, including post-traumatic stress disorder (PTSD)	**ICD-10:** F06.4, F40- through F42-, F43.0, F43.1-, F43.8-, F93.0	1,271	401
20c	Attention deficit and disruptive behavior disorders	**ICD-10:** F90- through F91-	244	88
20d	Other mental disorders, excluding drug or alcohol dependence	**ICD-10:** F01- through F09- (exclude F06.4), F20- through F29-, F43- through F48- (exclude F43.0- and F43.1-), F50- through F99- (exclude F55-, F84.2, F90-, F91-, F93.0, F98-), O99.34-, R45.1, R45.2, R45.5, R45.6, R45.7, R45.81, R45.82, R48.0	851	286
20e	Human trafficking	**ICD-10:** T74.5- through T74.6-, T76.5- through T76.6-, Z04.81, Z04.82, Z62.813, Z91.42	0	0
20f	Intimate partner violence	**ICD-10:** T74.11-, T74.21-, T74.31-, Z69.11	0	0

Selected Diagnostic Tests/Screening/Preventive Services

Line	Service Category	Applicable ICD-10-CM, CPT-4/PLA, or HCPCS Code	Number of Visits (a)	Number of Patients (b)
21	HIV test	**CPT-4:** 86689, 86701 through 86703, 87389 through 87391, 87534 through 87539, 87806 **HCPCS:** G0432 through G0435, G0475 **OID:** 2.16.840.1.113762.1.4.1056.50	400	363
21a	Hepatitis B test	**CPT-4:** 80074, 86704 through 86707, 87340, 87341, 87350, 87467, 87912 **HCPCS:** G0499	290	266
21b	Hepatitis C test	**CPT-4:** 80074, 86803, 86804, 87520 through 87522, 87902 **HCPCS:** G0472	42	38
21c	Novel coronavirus (SARS-CoV-2) diagnostic test	**CPT-4:** 87426, 87428, 87635, 87636, 87637, 87811 **HCPCS:** U0001, U0002 **CPT PLA:** 0202U, 0223U, 0225U, 0240U, 0241U	260	215
21d	Novel coronavirus (SARS-CoV-2) antibody test	**ICD-10:** Z01.84 **CPT-4:** 86318, 86328, 86408, 86409, 86413, 86769 **CPT PLA:** 0224U, 0226U	13	12
21e	Pre-Exposure Prophylaxis (PrEP)-associated prescribing and management	**ICD-10:** Z29.81	2	2
22	Mammogram	**ICD-10:** Z12.31 **CPT-4:** 77061, 77062, 77063, 77065, 77066, 77067 **HCPCS:** G0279	223	171
23	Pap test	**ICD-10:** R87.619, R87.629, Z01.41-, Z01.42, Z12.4 (exclude Z01.411 and Z01.419) **CPT-4:** 88141 through 88153, 88155, 88164 through 88167, 88174, 88175 **HCPCS:** G0123, G0143, G0144, G0145, G0147, G0148, P3000	46	43
24	Selected immunizations: hepatitis A; haemophilus influenzae B (HiB); pneumococcal, diphtheria, tetanus, pertussis (DTaP) (DTP) (DT); measles, mumps, rubella (MMR); poliovirus; varicella; hepatitis B	**CPT-4:** 90371, 90389, 90396, 90632, 90633, 90634, 90636, 90644, 90645, 90646, 90647, 90648, 90669, 90670, 90671, 90677, 90684, 90696, 90698, 90700, 90701, 90702, 90703, 90704, 90705, 90706, 90707, 90708, 90710, 90712, 90713, 90714, 90715, 90716, 90720, 90721, 90723, 90730, 90731, 90732, 90739, 90740, 90743, 90744, 90745, 90746, 90747, 90748, 90759	144	102
24a	Seasonal flu vaccine	**CPT-4:** 90630, 90653, 90654, 90656, 90657, 90658, 90659, 90660, 90661, 90662, 90672, 90673, 90674, 90682, 90685, 90686, 90687, 90688, 90694, 90724, 90756	135	127
24b	Coronavirus (SARS-CoV-2) vaccine	**CPT-4:** 91300 through 91322	0	0
25	Contraceptive management	**ICD-10:** Z30-	79	51
26	Health supervision of infant or child (ages 0 through 11)	**ICD-10:** Z00.1-, Z76.1. Z76.2 **CPT-4:** 99381 through 99383, 99391 through 99393	246	143
26a	Childhood lead test screening (9 to 72 months)	**ICD-10:** Z13.88 **CPT-4:** 83655	25	22
26b	Screening, Brief Intervention, and Referral to Treatment (SBIRT)	**CPT-4:** 99408, 99409 **HCPCS:** G0396, G0397, G0443, H0050	0	0
26c	Smoke and tobacco use cessation counseling	**ICD-10:** Z71.6 **CPT-4:** 99406, 99407 **HCPCS:** G9906	334	242
26c2	Tobacco use cessation pharmacotherapies	**OID:** 2.16.840.1.113883.3.526.3.1190	640	276
26c3	Medications for opioid use disorder (MOUD)	**OID:** 2.16.840.1.113762.1.4.1046.269	696	132
26d	Comprehensive and intermediate eye exams	**CPT-4:** 92002, 92004, 92012, 92014	12	12
26e	Childhood development screenings and evaluations	**ICD-10:** Z13.4- **CPT-4:** 96110, 96112, 96113, 96127	25	19
26f	Alzheimer’s disease and related dementias (ADRD) screening	**CPT-4:** 99483 **OID:** 2.16.840.1.113883.3.526.3.1006	0	0

Selected Dental Services

Line	Service Category	Applicable ADA Code	Number of Visits (a)	Number of Patients (b)
27	Emergency services	**CDT:** D0140, D9110	139	127
28	Oral exams	**CDT:** D0120, D0145, D0150, D0160, D0170, D0171, D0180	253	237
29	Prophylaxis-adult or child	**CDT:** D1110, D1120	72	63
30	Sealants	**CDT:** D1351	8	7
31	Fluoride treatment-adult or child	**CDT:** D1206, D1208 **CPT-4:** 99188	107	92
32	Restorative services	**CDT:** D21xx through D29xx	37	27
33	Oral surgery (extractions and other surgical procedures)	**CDT:** D7xxx	97	73
34	Rehabilitative services (Endo, Perio, Prostho, Ortho)	**CDT:** D3xxx, D4xxx, D5xxx, D6xxx, D8xxx	14	14

Table 6B - Quality of Care Measures

Universal

[_]: Prenatal Care Provided by Referral Only (Check if Yes)

Section A - Age Categories for Prenatal Care Patients:

Demographic Characteristics of Prenatal Care Patients

Line	Age	Number of Patients (a)
1	Less than 15 years	2
2	Ages 15—19	28
3	Ages 20—24	104
4	Ages 25—44	244
5	Ages 45 and over	1
6	**Total Patients** (Sum of Lines 1-5)	**379**

Section B - Early Entry into Prenatal Care

Line	Early Entry into Prenatal Care	Patients Having First Visit with Health Center (a)	Patients Having First Visit with Another Provider (b)
7	First Trimester	209	8
8	Second Trimester	145	1
9	Third Trimester	15	1

Section C - Childhood Immunization Status

Line	Childhood Immunization Status	Total Patients with 2nd Birthday (a)	Number of Records Reviewed (b)	Number of Patients Immunized (c)
10	MEASURE: Percentage of children 2 years of age who received age appropriate vaccines by their 2nd birthday	1,359	1,359	150

Section D - Cervical and Breast Cancer Screening

Line	Cervical Cancer Screening	Total Female Patients Aged 24 through 64 (a)	Number of Records Reviewed (b)	Number of Patients Tested (c)
11	MEASURE: Percentage of women 24-64 years of age who were screened for cervical cancer	9,205	9,205	2,798

Line	Breast Cancer Screening	Total Female Patients Aged 52 through 74 (a)	Number of Records Reviewed (b)	Number of Patients with Mammogram (c)
11a	MEASURE: Percentage of women 52-74 years of age who had a mammogram to screen for breast cancer	3,669	3,669	1,388

Section E - Weight Assessment and Counseling for Nutrition and Physical Activity for Children/Adolescents

Line	Weight Assessment and Counseling for Nutrition and Physical Activity for Children/Adolescents	Total Patients Aged 3 through 17 (a)	Number of Records Reviewed (b)	Number of Patients with Counseling and BMI Documented (c)
12	MEASURE: Percentage of patients 3-17 years of age with a BMI percentile **and** counseling on nutrition **and** physical activity documented	15,120	15,120	11,834

Section F - Preventive Care and Screening: Body Mass Index (BMI) Screening and Follow-Up Plan

Line	Preventive Care and Screening: Body Mass Index (BMI) Screening and Follow-Up Plan	Total Patients Aged 18 and Older (a)	Number of Records Reviewed (b)	Number of Patients with BMI Charted and Follow-Up Plan Documented as Appropriate (c)
13	MEASURE: Percentage of patients 18 years of age and older with (1) BMI documented and (2) follow-up plan documented if BMI is outside normal parameters	20,714	20,714	19,188

Section G - Preventive Care and Screening: Tobacco Use: Screening and Cessation Intervention

Line	Preventive Care and Screening: Tobacco Use: Screening and Cessation Intervention	Total Patients Aged 12 and Older (a)	Number of Records Reviewed (b)	Number of Patients Assessed for Tobacco Use *and* Provided Intervention if a Tobacco User (c)
14a	MEASURE: Percentage of patients aged 12 years of age and older who (1) were screened for tobacco use one or more times during the measurement period, **and** (2) if identified to be a tobacco user received cessation counseling intervention	17,025	17,025	13,227

Section H - Statin Therapy for the Prevention and Treatment of Cardiovascular Disease

Line	Statin Therapy for the Prevention and Treatment of Cardiovascular Disease	Total Patients at High Risk of Cardiovascular Events (a)	Number of Records Reviewed (b)	Number of Patients Prescribed or On Statin Therapy (c)
17a	MEASURE: Percentage of patients at high risk of cardiovascular events who were prescribed or were on statin therapy	3,671	3,671	2,771

Section I - Ischemic Vascular Disease (IVD): Use of Aspirin or Another Antiplatelet

Line	Ischemic Vascular Disease (IVD): Use of Aspirin or Another Antiplatelet	Total Patients Aged 18 and Older with IVD Diagnosis or AMI, CABG, or PCI Procedure (a)	Number of Records Reviewed (b)	Number of Patients with Documentation of Aspirin or Other Antiplatelet Therapy (c)
18	MEASURE: Percentage of patients 18 years of age and older with a diagnosis of IVD or AMI, CABG, or PCI procedure with aspirin or another antiplatelet	590	590	451

Section J - Colorectal Cancer Screening

Line	Colorectal Cancer Screening	Total Patients Aged 46 through 75 (a)	Number of Records Reviewed (b)	Number of Patients with Appropriate Screening for Colorectal Cancer (c)
19	MEASURE: Percentage of patients 46 through 75 years of age who had appropriate screening for colorectal cancer	8,980	8,980	2,098

Section K - HIV Measures

Line	HIV Linkage to Care	Total Patients First Diagnosed with HIV (a)	Number of Records Reviewed (b)	Number of Patients Seen Within 30 Days of First Diagnosis of HIV (c)
20	MEASURE: Percentage of patients whose first-ever HIV diagnosis was made by health center personnel between December 1 of the prior year and November 30 of the measurement period and who were seen for follow-up treatment within 30 days of that first-ever diagnosis	1	1	1

Line	HIV Screening	Total Patients Aged 15 through 65 (a)	Number of Records Reviewed (b)	Number of Patients Tested for HIV (c)
20a	MEASURE: Percentage of patients 15 through 65 years of age who were tested for HIV when within age range	20,415	20,415	8,717

Section L - Depression Measures

Line	Preventive Care and Screening: Screening for Depression and Follow-Up Plan	Total Patients Aged 12 and Older (a)	Number of Records Reviewed (b)	Number of Patients Screened for Depression and Follow-Up Plan Documented as Appropriate (c)
21	MEASURE: Percentage of patients 12 years of age and older who were (1) screened for depression with a standardized tool *and*, if screening was positive, (2) had a follow-up plan documented	24,587	24,587	18,086

Line	Depression Remission at Twelve Months	Total Patients Aged 12 and Older with Major Depression or Dysthymia (a)	Number of Records Reviewed (b)	Number of Patients who Reached Remission (c)
21a	MEASURE: Percentage of patients 12 years of age and older with major depression or dysthymia who reached remission 12 months (+/- 60 days) after an index event	504	504	46

Section M - Dental Sealants for Children between 6-9 Years

Line	Dental Sealants for Children between 6-9 Years	Total Patients Aged 6 through 9 at Moderate to High Risk for Caries (a)	Number of Records Reviewed (b)	Number of Patients with Sealants to First Molars (c)
22	MEASURE: Percentage of children 6 through 9 years of age at moderate to high risk of caries who received a sealant on a first permanent molar	1,328	1,328	561

Section N - Substance Use Disorder (SUD) Measures

Line	Initiation and Engagement of Substance Use Disorder (SUD) Treatment	Total Patients Aged 13 and Older Diagnosed with a New SUD Episode (a)	Number of Records Reviewed (b)	Number of Patients who Received SUD Treatment (c)
23a	MEASURE: Percentage of patients with a new SUD episode who **initiated treatment**, including either an intervention or medication for the treatment of SUD, within 14 days of the new SUD episode	674	674	257
23b	MEASURE: Percentage of patients with a new SUD episode who **engaged in ongoing treatment**, including two additional interventions or medication treatment events for SUD, or one long-acting medication event for the treatment of SUD, within 34 days of the initiation	674	674	121

Table 7 - Health Outcomes

Deliveries and Birth Weight

Line	Description	Patients (a)
0	HIV-Positive Pregnant Women	0
2	Deliveries Performed by Health Center's Providers	0

Mexican, Mexican American, Chicano/a

Line	Race and Ethnicity	Prenatal Care Patients Who Delivered During the Year (1a)	Live Births: < 1500 grams (1b)	Live Births: 1500 - 2499 grams (1c)	Live Births: > = 2500 grams (1d)
1a1m	Asian Indian	0	0	0	0
1a2m	Chinese	0	0	0	0
1a3m	Filipino	0	0	0	0
1a4m	Japanese	0	0	0	0
1a5m	Korean	0	0	0	0
1a6m	Vietnamese	0	0	0	0
1a7m	Other Asian	0	0	0	0
1b1m	Native Hawaiian	0	0	0	0
1b2m	Other Pacific Islander	0	0	0	0
1b3m	Guamanian or Chamorro	0	0	0	0
1b4m	Samoan	0	0	0	0
1cm	Black or African American	0	0	0	0
1dm	American Indian/Alaska Native	0	0	0	0
1em	White	1	0	0	1
1fm	More than One Race	0	0	0	0
1gm	Unreported/Chose Not to Disclose Race	0	0	0	0
	Subtotal Mexican, Mexican American, Chicano/a	**1**	**0**	**0**	**1**

Puerto Rican

Line	Race and Ethnicity	Prenatal Care Patients Who Delivered During the Year (1a)	Live Births: < 1500 grams (1b)	Live Births: 1500 - 2499 grams (1c)	Live Births: > = 2500 grams (1d)
1a1p	Asian Indian	0	0	0	0
1a2p	Chinese	0	0	0	0
1a3p	Filipino	0	0	0	0
1a4p	Japanese	0	0	0	0
1a5p	Korean	0	0	0	0
1a6p	Vietnamese	0	0	0	0
1a7p	Other Asian	0	0	0	0
1b1p	Native Hawaiian	0	0	0	0
1b2p	Other Pacific Islander	0	0	0	0
1b3p	Guamanian or Chamorro	0	0	0	0
1b4p	Samoan	0	0	0	0
1cp	Black or African American	0	0	0	0
1dp	American Indian/Alaska Native	0	0	0	0
1ep	White	0	0	0	0
1fp	More than One Race	1	0	0	1
1gp	Unreported/Chose Not to Disclose Race	0	0	0	0
	Subtotal Puerto Rican	**1**	**0**	**0**	**1**

Cuban

Line	Race and Ethnicity	Prenatal Care Patients Who Delivered During the Year (1a)	Live Births: < 1500 grams (1b)	Live Births: 1500 - 2499 grams (1c)	Live Births: > = 2500 grams (1d)
1a1c	Asian Indian	0	0	0	0
1a2c	Chinese	0	0	0	0
1a3c	Filipino	0	0	0	0
1a4c	Japanese	0	0	0	0
1a5c	Korean	0	0	0	0
1a6c	Vietnamese	0	0	0	0
1a7c	Other Asian	0	0	0	0
1b1c	Native Hawaiian	0	0	0	0
1b2c	Other Pacific Islander	0	0	0	0
1b3c	Guamanian or Chamorro	0	0	0	0
1b4c	Samoan	0	0	0	0
1cc	Black or African American	0	0	0	0
1dc	American Indian/Alaska Native	0	0	0	0
1ec	White	0	0	0	0
1fc	More than One Race	0	0	0	0
1gc	Unreported/Chose Not to Disclose Race	0	0	0	0
	Subtotal Cuban	**0**	**0**	**0**	**0**

Another Hispanic, Latino/a, or Spanish Origin

Line	Race and Ethnicity	Prenatal Care Patients Who Delivered During the Year (1a)	Live Births: < 1500 grams (1b)	Live Births: 1500 - 2499 grams (1c)	Live Births: > = 2500 grams (1d)
1a1a	Asian Indian	0	0	0	0
1a2a	Chinese	0	0	0	0
1a3a	Filipino	0	0	0	0
1a4a	Japanese	0	0	0	0
1a5a	Korean	0	0	0	0
1a6a	Vietnamese	0	0	0	0
1a7a	Other Asian	0	0	0	0
1b1a	Native Hawaiian	0	0	0	0
1b2a	Other Pacific Islander	0	0	0	0
1b3a	Guamanian or Chamorro	0	0	0	0
1b4a	Samoan	0	0	0	0
1ca	Black or African American	0	0	0	0
1da	American Indian/Alaska Native	3	0	0	3
1ea	White	1	0	0	1
1fa	More than One Race	0	0	0	0
1ga	Unreported/Chose Not to Disclose Race	1	0	0	1
	Subtotal Another Hispanic, Latino/a, or Spanish Origin	**5**	**0**	**0**	**5**

Hispanic, Latino/a, or Spanish Origin Combined

Line	Race and Ethnicity	Prenatal Care Patients Who Delivered During the Year (1a)	Live Births: < 1500 grams (1b)	Live Births: 1500 - 2499 grams (1c)	Live Births: > = 2500 grams (1d)
1a1o	Asian Indian	0	0	0	0
1a2o	Chinese	0	0	0	0
1a3o	Filipino	0	0	0	0
1a4o	Japanese	0	0	0	0
1a5o	Korean	0	0	0	0
1a6o	Vietnamese	0	0	0	0
1a7o	Other Asian	0	0	0	0
1b1o	Native Hawaiian	0	0	0	0
1b2o	Other Pacific Islander	2	0	0	2
1b3o	Guamanian or Chamorro	0	0	0	0
1b4o	Samoan	0	0	0	0
1co	Black or African American	0	0	0	0
1do	American Indian/Alaska Native	11	0	0	11
1eo	White	55	2	5	48
1fo	More than One Race	1	0	0	1
1go	Unreported/Chose Not to Disclose Race	25	0	3	22
	Subtotal Hispanic, Latino/a, or Spanish Origin, Combined	**94**	**2**	**8**	**84**
	Total Hispanic, Latino/a, or Spanish Origin	**101**	**2**	**8**	**91**

Not Hispanic, Latino/a, or Spanish Origin

Line	Race and Ethnicity	Prenatal Care Patients Who Delivered During the Year (1a)	Live Births: < 1500 grams (1b)	Live Births: 1500 - 2499 grams (1c)	Live Births: > = 2500 grams (1d)
2a1	Asian Indian	0	0	0	0
2a2	Chinese	0	0	0	0
2a3	Filipino	0	0	0	0
2a4	Japanese	0	0	0	0

Line	Race and Ethnicity	Prenatal Care Patients Who Delivered During the Year (1a)	Live Births: < 1500 grams (1b)	Live Births: 1500 - 2499 grams (1c)	Live Births: > = 2500 grams (1d)
2a5	Korean	0	0	0	0
2a6	Vietnamese	0	0	0	0
2a7	Other Asian	0	0	0	0
2b1	Native Hawaiian	0	0	0	0
2b2	Other Pacific Islander	1	0	0	1
2b3	Guamanian or Chamorro	0	0	0	0
2b4	Samoan	0	0	0	0
2c	Black or African American	40	1	4	35
2d	American Indian/Alaska Native	2	0	0	2
2e	White	36	0	4	32
2f	More than One Race	3	0	1	1
2g	Unreported/Chose Not to Disclose Race	9	0	0	9
	Total Not Hispanic, Latino/a, or Spanish Origin	**91**	**1**	**9**	**80**

Unreported/Chose Not to Disclose Race and Ethnicity

Line	Race and Ethnicity	Prenatal Care Patients Who Delivered During the Year (1a)	Live Births: < 1500 grams (1b)	Live Births: 1500 - 2499 grams (1c)	Live Births: > = 2500 grams (1d)
h	Unreported/Chose Not to Disclose Race and Ethnicity	18	0	1	17
i	**Total**	**210**	**3**	**18**	**188**

Mexican, Mexican American, Chicano/a

Line	Race and Ethnicity	Total Patients 18 through 85 Years of Age with Hypertension (2a)	Number of Records Reviewed (2b)	Patients with Hypertension Controlled (2c)
1a1m	Asian Indian	0	0	0
1a2m	Chinese	0	0	0
1a3m	Filipino	0	0	0
1a4m	Japanese	0	0	0
1a5m	Korean	0	0	0
1a6m	Vietnamese	0	0	0
1a7m	Other Asian	0	0	0
1b1m	Native Hawaiian	0	0	0
1b2m	Other Pacific Islander	0	0	0
1b3m	Guamanian or Chamorro	0	0	0
1b4m	Samoan	0	0	0
1cm	Black or African American	0	0	0
1dm	American Indian/Alaska Native	2	2	1
1em	White	1	1	0
1fm	More than One Race	1	1	0
1gm	Unreported/Chose Not to Disclose Race	0	0	0
	Subtotal Mexican, Mexican American, Chicano/a	**4**	**4**	**1**

Puerto Rican

Line	Race and Ethnicity	Total Patients 18 through 85 Years of Age with Hypertension (2a)	Number of Records Reviewed (2b)	Patients with Hypertension Controlled (2c)
1a1p	Asian Indian	0	0	0
1a2p	Chinese	0	0	0
1a3p	Filipino	0	0	0
1a4p	Japanese	0	0	0
1a5p	Korean	0	0	0
1a6p	Vietnamese	0	0	0
1a7p	Other Asian	0	0	0
1b1p	Native Hawaiian	0	0	0
1b2p	Other Pacific Islander	0	0	0
1b3p	Guamanian or Chamorro	0	0	0
1b4p	Samoan	0	0	0
1cp	Black or African American	0	0	0
1dp	American Indian/Alaska Native	1	1	1
1ep	White	5	5	3
1fp	More than One Race	1	1	0
1gp	Unreported/Chose Not to Disclose Race	0	0	0
	Subtotal Puerto Rican	**7**	**7**	**4**

Cuban

Line	Race and Ethnicity	Total Patients 18 through 85 Years of Age with Hypertension (2a)	Number of Records Reviewed (2b)	Patients with Hypertension Controlled (2c)
1a1c	Asian Indian	0	0	0
1a2c	Chinese	0	0	0
1a3c	Filipino	0	0	0
1a4c	Japanese	0	0	0
1a5c	Korean	0	0	0
1a6c	Vietnamese	0	0	0
1a7c	Other Asian	1	1	1
1b1c	Native Hawaiian	0	0	0
1b2c	Other Pacific Islander	0	0	0
1b3c	Guamanian or Chamorro	0	0	0
1b4c	Samoan	0	0	0
1cc	Black or African American	0	0	0
1dc	American Indian/Alaska Native	0	0	0
1ec	White	5	5	5
1fc	More than One Race	0	0	0
1gc	Unreported/Chose Not to Disclose Race	2	2	2
	Subtotal Cuban	**8**	**8**	**8**

Another Hispanic, Latino/a, or Spanish Origin

Line	Race and Ethnicity	Total Patients 18 through 85 Years of Age with Hypertension (2a)	Number of Records Reviewed (2b)	Patients with Hypertension Controlled (2c)
1a1a	Asian Indian	0	0	0
1a2a	Chinese	0	0	0
1a3a	Filipino	0	0	0
1a4a	Japanese	0	0	0
1a5a	Korean	0	0	0
1a6a	Vietnamese	0	0	0
1a7a	Other Asian	1	1	1
1b1a	Native Hawaiian	0	0	0
1b2a	Other Pacific Islander	0	0	0
1b3a	Guamanian or Chamorro	0	0	0
1b4a	Samoan	0	0	0
1ca	Black or African American	12	12	7
1da	American Indian/Alaska Native	3	3	1
1ea	White	12	12	7
1fa	More than One Race	7	7	4
1ga	Unreported/Chose Not to Disclose Race	3	3	1
	Subtotal Another Hispanic, Latino/a, or Spanish Origin	**38**	**38**	**21**

Hispanic, Latino/a, or Spanish Origin Combined

Line	Race and Ethnicity	Total Patients 18 through 85 Years of Age with Hypertension (2a)	Number of Records Reviewed (2b)	Patients with Hypertension Controlled (2c)
1a1o	Asian Indian	0	0	0
1a2o	Chinese	0	0	0
1a3o	Filipino	0	0	0
1a4o	Japanese	0	0	0
1a5o	Korean	0	0	0
1a6o	Vietnamese	0	0	0
1a7o	Other Asian	0	0	0
1b1o	Native Hawaiian	1	1	0
1b2o	Other Pacific Islander	11	11	5
1b3o	Guamanian or Chamorro	1	1	0
1b4o	Samoan	0	0	0
1co	Black or African American	24	24	12
1do	American Indian/Alaska Native	28	28	19
1eo	White	82	82	54
1fo	More than One Race	10	10	5
1go	Unreported/Chose Not to Disclose Race	62	62	42
	Subtotal Hispanic, Latino/a, or Spanish Origin, Combined	**219**	**219**	**137**
	Total Hispanic, Latino/a, or Spanish Origin	**276**	**276**	**171**

Not Hispanic, Latino/a, or Spanish Origin

Line	Race and Ethnicity	Total Patients 18 through 85 Years of Age with Hypertension (2a)	Number of Records Reviewed (2b)	Patients with Hypertension Controlled (2c)
2a1	Asian Indian	5	5	3
2a2	Chinese	0	0	0
2a3	Filipino	3	3	2

Line	Race and Ethnicity	Total Patients 18 through 85 Years of Age with Hypertension (2a)	Number of Records Reviewed (2b)	Patients with Hypertension Controlled (2c)
2a4	Japanese	1	1	1
2a5	Korean	0	0	0
2a6	Vietnamese	2	2	2
2a7	Other Asian	100	100	58
2b1	Native Hawaiian	1	1	1
2b2	Other Pacific Islander	11	11	7
2b3	Guamanian or Chamorro	2	2	1
2b4	Samoan	0	0	0
2c	Black or African American	2,528	2,528	1,365
2d	American Indian/Alaska Native	43	43	27
2e	White	2,685	2,685	1,747
2f	More than One Race	98	98	62
2g	Unreported/Chose Not to Disclose Race	122	122	70
	Total Not Hispanic, Latino/a, or Spanish Origin	**5,601**	**5,601**	**3,346**

Unreported/Chose Not to Disclose Race and Ethnicity

Line	Race and Ethnicity	Total Patients 18 through 85 Years of Age with Hypertension (2a)	Number of Records Reviewed (2b)	Patients with Hypertension Controlled (2c)
h.	Unreported/Chose Not to Disclose Race and Ethnicity	282	282	161
i	**Total**	**6,159**	**6,159**	**3,678**

Mexican, Mexican American, Chicano/a

Line	Race and Ethnicity	Total Patients 18 through 75 Years of Age with Diabetes (3a)	Number of Records Reviewed (3b)	Patients with Glycemic Status Assessment >9%, Missing, or No Test During Year (3f)
1a1m	Asian Indian	0	0	0
1a2m	Chinese	0	0	0
1a3m	Filipino	0	0	0
1a4m	Japanese	0	0	0
1a5m	Korean	0	0	0
1a6m	Vietnamese	0	0	0
1a7m	Other Asian	0	0	0
1b1m	Native Hawaiian	0	0	0
1b2m	Other Pacific Islander	0	0	0
1b3m	Guamanian or Chamorro	0	0	0
1b4m	Samoan	0	0	0
1cm	Black or African American	0	0	0
1dm	American Indian/Alaska Native	3	3	3
1em	White	0	0	0
1fm	More than One Race	0	0	0
1gm	Unreported/Chose Not to Disclose Race	0	0	0
	Subtotal Mexican, Mexican American, Chicano/a	**3**	**3**	**3**

Puerto Rican

Line	Race and Ethnicity	Total Patients 18 through 75 Years of Age with Diabetes (3a)	Number of Records Reviewed (3b)	Patients with Glycemic Status Assessment >9%, Missing, or No Test During Year (3f)
1a1p	Asian Indian	0	0	0
1a2p	Chinese	0	0	0
1a3p	Filipino	0	0	0
1a4p	Japanese	0	0	0
1a5p	Korean	0	0	0
1a6p	Vietnamese	0	0	0
1a7p	Other Asian	0	0	0
1b1p	Native Hawaiian	0	0	0
1b2p	Other Pacific Islander	0	0	0
1b3p	Guamanian or Chamorro	0	0	0
1b4p	Samoan	0	0	0
1cp	Black or African American	0	0	0
1dp	American Indian/Alaska Native	0	0	0
1ep	White	2	2	1
1fp	More than One Race	0	0	0
1gp	Unreported/Chose Not to Disclose Race	1	1	1
	Subtotal Puerto Rican	**3**	**3**	**2**

Cuban

Line	Race and Ethnicity	Total Patients 18 through 75 Years of Age with Diabetes (3a)	Number of Records Reviewed (3b)	Patients with Glycemic Status Assessment >9%, Missing, or No Test During Year (3f)
1a1c	Asian Indian	0	0	0
1a2c	Chinese	0	0	0
1a3c	Filipino	0	0	0
1a4c	Japanese	0	0	0
1a5c	Korean	0	0	0
1a6c	Vietnamese	0	0	0
1a7c	Other Asian	1	1	0
1b1c	Native Hawaiian	0	0	0
1b2c	Other Pacific Islander	0	0	0
1b3c	Guamanian or Chamorro	0	0	0
1b4c	Samoan	0	0	0
1cc	Black or African American	0	0	0
1dc	American Indian/Alaska Native	0	0	0
1ec	White	1	1	0
1fc	More than One Race	0	0	0
1gc	Unreported/Chose Not to Disclose Race	1	1	1
	Subtotal Cuban	**3**	**3**	**1**

Another Hispanic, Latino/a, or Spanish Origin

Line	Race and Ethnicity	Total Patients 18 through 75 Years of Age with Diabetes (3a)	Number of Records Reviewed (3b)	Patients with Glycemic Status Assessment >9%, Missing, or No Test During Year (3f)
1a1a	Asian Indian	0	0	0
1a2a	Chinese	0	0	0
1a3a	Filipino	0	0	0
1a4a	Japanese	0	0	0
1a5a	Korean	0	0	0
1a6a	Vietnamese	0	0	0
1a7a	Other Asian	1	1	0
1b1a	Native Hawaiian	0	0	0
1b2a	Other Pacific Islander	0	0	0
1b3a	Guamanian or Chamorro	0	0	0
1b4a	Samoan	0	0	0
1ca	Black or African American	7	7	3
1da	American Indian/Alaska Native	2	2	0
1ea	White	5	5	1
1fa	More than One Race	1	1	0
1ga	Unreported/Chose Not to Disclose Race	2	2	0
	Subtotal Another Hispanic, Latino/a, or Spanish Origin	**18**	**18**	**4**

Hispanic, Latino/a, or Spanish Origin Combined

Line	Race and Ethnicity	Total Patients 18 through 75 Years of Age with Diabetes (3a)	Number of Records Reviewed (3b)	Patients with Glycemic Status Assessment >9%, Missing, or No Test During Year (3f)
1a1o	Asian Indian	0	0	0
1a2o	Chinese	0	0	0
1a3o	Filipino	0	0	0
1a4o	Japanese	0	0	0
1a5o	Korean	0	0	0
1a6o	Vietnamese	0	0	0
1a7o	Other Asian	1	1	0
1b1o	Native Hawaiian	0	0	0
1b2o	Other Pacific Islander	5	5	1
1b3o	Guamanian or Chamorro	0	0	0
1b4o	Samoan	0	0	0
1co	Black or African American	13	13	1
1do	American Indian/Alaska Native	39	39	16
1eo	White	67	67	20
1fo	More than One Race	5	5	2
1go	Unreported/Chose Not to Disclose Race	56	56	20
	Subtotal Hispanic, Latino/a, or Spanish Origin, Combined	**186**	**186**	**60**
	Total Hispanic, Latino/a, or Spanish Origin	**213**	**213**	**70**

Not Hispanic, Latino/a, or Spanish Origin

Line	Race and Ethnicity	Total Patients 18 through 75 Years of Age with Diabetes (3a)	Number of Records Reviewed (3b)	Patients with Glycemic Status Assessment >9%, Missing, or No Test During Year (3f)
2a1	Asian Indian	5	5	3

Line	Race and Ethnicity	Total Patients 18 through 75 Years of Age with Diabetes (3a)	Number of Records Reviewed (3b)	Patients with Glycemic Status Assessment >9%, Missing, or No Test During Year (3f)
2a2	Chinese	0	0	0
2a3	Filipino	2	2	0
2a4	Japanese	1	1	0
2a5	Korean	0	0	0
2a6	Vietnamese	3	3	0
2a7	Other Asian	64	64	16
2b1	Native Hawaiian	1	1	0
2b2	Other Pacific Islander	7	7	3
2b3	Guamanian or Chamorro	3	3	1
2b4	Samoan	0	0	0
2c	Black or African American	1,275	1,275	370
2d	American Indian/Alaska Native	31	31	9
2e	White	1,307	1,307	338
2f	More than One Race	23	23	8
2g	Unreported/Chose Not to Disclose Race	77	77	23
	Total Not Hispanic, Latino/a, or Spanish Origin	**2,799**	**2,799**	**771**

Unreported/Chose Not to Disclose Race and Ethnicity

Line	Race and Ethnicity	Total Patients 18 through 75 Years of Age with Diabetes (3a)	Number of Records Reviewed (3b)	Patients with Glycemic Status Assessment >9%, Missing, or No Test During Year (3f)
h	Unreported/Chose Not to Disclose Race and Ethnicity	138	138	41
i	**Total**	**3,150**	**3,150**	**882**

Table 8A - Financial Costs

Universal

* Column c is equal to the sum of column a and column b.

Financial Costs of Medical Care

Line	Cost Center	Accrued Cost (a)	Allocation of Facility and Non-Clinical Support Services (b)	Total Cost After Allocation of Facility and Non-Clinical Support Services (c)
1	Medical Personnel	$8,184,744	$4,035,585	**$12,220,329**
2	Lab and X-ray	$359,702	$177,333	**$537,035**
3	Medical/Other Direct	$2,366,918	$1,166,891	**$3,533,809**
4	**Total Medical Care Services (Sum of Lines 1 through 3)**	**$10,911,364**	**$5,379,809**	**$16,291,173**

Financial Costs of Other Clinical Services

Line	Cost Center	Accrued Cost (a)	Allocation of Facility and Non-Clinical Support Services (b)	Total Cost After Allocation of Facility and Non-Clinical Support Services (c)
5	Dental	$2,093,258	$1,031,976	**$3,125,234**
6	Mental Health	$524,147	$258,405	**$782,552**
7	Substance Use Disorder	$0	$0	**$0**
8a	Pharmacy (not including pharmaceuticals)	$3,807,654	$1,877,173	**$5,684,827**
8b	Pharmaceuticals	$5,711,282		**$5,711,282**
9	**Other Professional specify:**	$0	$0	**$0**
9a	Vision	$2,841	$894	**$3,735**
10	**Total Other Clinical Services (Sum of Lines 5 through 9a)**	**$12,139,182**	**$3,168,448**	**$15,307,630**

Financial Costs of Enabling and Other Services

Line	Cost Center	Accrued Cost (a)	Allocation of Facility and Non-Clinical Support Services (b)	Total Cost After Allocation of Facility and Non-Clinical Support Services (c)
11a	Case Management	$313,019		**$313,019**
11b	Transportation	$42,895		**$42,895**
11c	Outreach	$99,755		**$99,755**
11d	Health Education	$0		**$0**
11e	Eligibility Assistance	$107,641		**$107,641**
11f	Interpretation Services	$63,098		**$63,098**
11g	**Other Enabling Services specify:**	$0		**$0**
11h	Community Health Workers	$0		**$0**
11	**Total Enabling Services** (Sum of Lines 11a through 11h)	**$626,408**	**$308,819**	**$935,227**
12	**Other Program-Related Services specify:**	$0	$0	**$0**
12a	Quality Improvement	$289,013	$142,483	**$431,496**
13	**Total Enabling and Other Services** (Sum of Lines 11, 12, and 12a)	**$915,421**	**$451,302**	**$1,366,723**

Facility and Non-Clinical Support Services and Totals

Line	Cost Center	Accrued Cost (a)	Allocation of Facility and Non-Clinical Support Services (b)	Total Cost After Allocation of Facility and Non-Clinical Support Services (c)
14	Facility	$2,460,633		
15	Non-Clinical Support Services	$6,538,926		
16	**Total Facility and Non-Clinical Support Services** (Sum of Lines 14 and 15)	**$8,999,559**		
17	**Total Accrued Costs** (Sum of Lines 4 + 10 + 13 + 16)	**$32,965,526**		**$32,965,526**
18	**Value of Donated Facilities, Services, and Supplies specify:** PAP			$2,319,884
19	**Total with Donations** (Sum of Lines 17 and 18)			**$35,285,410**

BHCMIS ID: 0452890 - Escambia Community Clinics, Inc., Pensacola, FL

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Table 9D - Patient Service Revenue

Universal

Line	Payer Category	Full Charges This Period (a)	Amount Collected This Period (b)	Retroactive Settlements, Receipts, and Paybacks (c)				Adjustments (d)	Sliding Fee Discounts (e)	Bad Debt Write-Off (f)
				Collection of Reconciliation/ Wraparound Current Year (c1)	Collection of Reconciliation/ Wraparound Previous Years (c2)	Collection of Other Payments: P4P, Risk Pools, etc. (c3)	Penalty / Payback (c4)			
1	Medicaid Non-Managed Care	$2,720,650	$1,044,708	$0	$0	$0	$0	$1,112,209		
2a	Medicaid Managed Care (capitated)	$8,312,841	$6,006,212	$1,219,659	$433,563	$0	$0	$2,306,629		
2b	Medicaid Managed Care (fee-for-service)	$9,788,614	$9,257,942	$3,181,955	$1,092,502	$0	$0	$396,132		

Line	Payer Category	Full Charges This Period (a)	Amount Collected This Period (b)	Retroactive Settlements, Receipts, and Paybacks (c)			Penalty / Payback (c4)	Adjustments (d)	Sliding Fee Discounts (e)	Bad Debt Write-Off (f)
				Collection of Reconciliation/ Wraparound Current Year (c1)	Collection of Reconciliation/ Wraparound Previous Years (c2)	Collection of Other Payments: P4P, Risk Pools, etc. (c3)				
3	**Total Medicaid (Sum of Lines 1 + 2a + 2b)**	**$20,822,105**	**$16,308,862**	**$4,401,614**	**$1,526,065**	**$0**	**$0**	**$3,814,970**		
4	Medicare Non-Managed Care	$2,601,082	$960,967	$0	$0	$0	$0	$1,485,366		
5a	Medicare Managed Care (capitated)	$0	$0	$0	$0	$0	$0	$0		
5b	Medicare Managed Care (fee-for-service)	$1,746,040	$683,657	$0	$0	$0	$0	$1,045,474		
6	**Total Medicare (Sum of Lines 4 + 5a + 5b)**	**$4,347,122**	**$1,644,624**	**$0**	**$0**	**$0**	**$0**	**$2,530,840**		
7	Other Public, including Non-Medicaid CHIP, Non-Managed Care	$0	$0	$0	$0	$0	$0	$0		
8a	Other Public, including Non-Medicaid CHIP, Managed Care (capitated)	$0	$0	$0	$0	$0	$0	$0		
8b	Other Public, including Non-Medicaid CHIP, Managed Care (fee-for-service)	$0	$0	$0	$0	$0	$0	$0		
9	**Total Other Public (Sum of Lines 7 + 8a + 8b)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**		
9	**Specify:**									
10	Private Non-Managed Care	$10,185,386	$3,838,097			$0	$0	$6,001,073		
11a	Private Managed Care (capitated)	$0	$0			$0	$0	$0		
11b	Private Managed Care (fee-for-service)	$0	$0			$0	$0	$0		
12	**Total Private (Sum of Lines 10 + 11a + 11b)**	**$10,185,386**	**$3,838,097**			**$0**	**$0**	**$6,001,073**		
13	**Self-Pay**	$11,057,399	$1,247,657						$9,353,634	$188,070
14	**TOTAL (Sum of Lines 3 + 6 + 9 + 12 + 13)**	**$46,412,012**	**$23,039,240**	**$4,401,614**	**$1,526,065**	**$0**	**$0**	**$12,346,883**	**$9,353,634**	**$188,070**

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Table 9E - Other Revenues

Universal

HRSA's BPHC Grants (Enter Amount Drawn Down-Consistent with FFR)

Line	Source		Amount (a)
1a	Migratory and Seasonal Agricultural Workers		$0
1b	Community Health Center		$3,400,066
1c	Homeless Population		$435,413
1e	Residents of Public Housing		$0
1g		**Total Health Center** (Sum of Lines 1a through 1e)	**$3,835,479**
1k	**Capital Development Grants**		$190,589
1o	American Rescue Plan (ARP) (H8F, L2C, C8E)		$0
1p2	**Other COVID-19-Related Funding from HRSA's BPHC specify:**		$0
1q		**Total COVID-19 Supplemental** (Sum of Lines 1o + 1p2)	**$0**
1		**Total HRSA's BPHC Grants** (Sum of Lines 1g + 1k + 1q)	**$4,026,068**

Other Federal Grants

Line	Source	Amount (a)
2	Ryan White Part C HIV Early Intervention	$0
3	**Other Federal Grants specify:** QIJI-P Federal ACA Navigation Grant	$923,822
3a	Promoting Interoperability Program	$0
5	**Total Other Federal Grants** (Sum of Lines 2 through 3a)	**$923,822**

Non-Federal Grants Or Contracts

Line	Source		Amount (a)
6	**State Government Grants and Contracts specify:** Escambia CORE Santa Rosa CORE TEACH		$686,622
6a	**State/Local Indigent Care Programs specify:** LIP		$636,126
7	**Local Government Grants and Contracts specify:** Escambia LIP IGT Santa Rosa LIP IGT Escambia Opioid Abatement ECT Healthy Schools		$1,010,383
8	**Foundation/Private Grants and Contracts specify:** Delta Dental WaWa Florida Blue Hospital Subsidy		$1,246,750
9		**Total Non-Federal Grants and Contracts (Sum of Lines 6 + 6a + 7 + 8)**	**$3,579,881**
10	**Other Revenue (non-patient service revenue not reported elsewhere) specify:** Donation		$1,000,000
11		**Total Revenue** (Sum of Lines 1 + 5 + 9 + 10)	**$9,529,771**

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UDS Report - 2025

Health Center Health Information Technology (HIT) Capabilities

Health IT

1. Does your health center currently have an electronic health record (EHR) system installed and in use, at a minimum, for medical care, by December 31?:

[X]: Yes, installed at all service delivery sites and used by all providers

[_]: Yes, but only installed at some service delivery sites or used by some providers

[_]: No

1a. Is your system certified by the Assistant Secretary for Technology Policy (ASTP)/Office of the National Coordinator for Health Information Technology (ONC) Health IT Certification Program?:

[X]: Yes

[_]: No

1a1.Vendor: eClinicalWorks, LLC

Other (Please specify):

1a2.Product Name: eClinicalWorks

1a3.Version Number: Version V12.0.3

1a4.ASTP/ONC-certified Health IT Product List Number: 15.04.04.2883.eCli.12.08.1.240322

1a1.Vendor: Select one

Other (Please specify):

1a2.Product Name:

1a3.Version Number:

1b. Did you switch to your current EHR from a previous system during the calendar year?:

[_]: Yes

[X]: No

1c. Do you use more than one EHR, data collection, and/or data analytics system across your organization? Select "Yes" if the health center has more than one EHR that flows into one central health IT/EHR or practice management system.:

[_]: Yes

[X]: No

If yes, what is the reason?:

[_]: Additional EHR/data system(s) are used during transition from one primary EHR to another

[_]: Additional EHR/data system(s) are specific to one or more service types (e.g., dental, behavioral health, care coordination)

[_]: Additional EHR/data system(s) are used at specific service delivery sites with no plan to transition

[_]: Additional EHR/data system(s) are used for analysis and reporting (such as for clinical quality measures or custom reporting)

[_]: Other (please describe)

Other (please describe):

1d. Question removed.

1e. Question removed.

2. Question removed.

3. Question removed.

4. Which of the following key providers/health care settings does your health center electronically exchange clinical or patient information with? (Select all that apply.):

[X]: Hospitals/Emergency rooms

[_]: Specialty providers

[_]: Other primary care providers

[X]: Labs or imaging

[X]: Health information exchange (HIE)[2]

[_]: Community-based organizations/social service partners

[_]: None of the above (Please select “None of the above” only if none of the other options apply.)

[X]: Other (please describe)

Other (please describe): FL Shots

5. Does your health center engage patients through health IT in any of the following ways? (Select all that apply.):

[X]: Patient portals

[X]: Kiosks

[X]: Secure messaging between patient and provider

[_]: Online or virtual scheduling

[X]: Automated electronic outreach for care gap closure or preventive care reminders

[X]: Application programming interface (API) patient access to their health record through mHealth apps[3]

[_]: Other (please describe)

[_]: No, we DO NOT engage patients using health IT (Please select “No, we DO NOT engage patients using health IT” only if none of the other options apply.)

Other (please describe):

6. Question removed.

7. Question removed.

8. Question removed.

9. Question removed.

10. How does your health center utilize health IT and EHR data beyond direct patient care? (Select all that apply.):

[X]: Quality improvement (e.g., outreach, health education)

[X]: Population health management

[X]: Program evaluation and planning (e.g., grants, needs assessments, strategic planning)

[_]: Research

[_]: Financial monitoring (e.g., value-based incentives, reimbursements)

[_]: Other (please describe)

[_]: We DO NOT utilize health IT or EHR data beyond direct patient care (Please select “We DO NOT utilize health IT or EHR data beyond direct patient care” only if none of the other options apply.)

Other (please describe):

11. Does your health center collect data on individual patients’ health-related needs, outside of the data countable in the UDS?

Note: Health centers should respond “a. Yes” below only if they are screening for health-related needs, meaning they have a consistent set of questions that are asked of individual patients uniformly for the purposes of collecting information on the non-medical, health-related needs of patients, such as housing instability and/or food insecurity, beyond those demographic patient characteristics captured elsewhere on the UDS Report. Collecting race, ethnicity, and/or income level would not be considered here as collecting data on individual patients’ health-related needs, as this information is already counted in the UDS Report, on Tables 3B and 4. Similarly, collecting data on intimate partner violence, domestic violence, and/or human trafficking would not be considered, as this information is already counted in the UDS Report, on Table 6A.:

[X]: Yes

[_]: No, but we are in planning stages to collect this information

[_]: No, we are not planning to collect this information

11a. How many health center patients were screened for health-related needs using a standardized screener during the calendar year? (Only respond to this if the response to Question 11 is “a. Yes” and count only patients who completed (some of or all of) the screener): 28179

12. Which standardized screener(s) for health-related needs, if any, did you use during the calendar year? (Select all that apply. Only respond to this if your response to Question 11a is greater than 0.):

[_]: Accountable Health Communities Screening Tools

[_]: Upstream Risks Screening Tool and Guide

[_]: IHELLP

[_]: Recommend Social and Behavioral Domains for EHRs

[X]: Protocol for Responding to and Assessing Patients Assets, Risks, and Experiences (PRAPARE)

[_]: Well Child Care, Evaluation, Community Resources, Advocacy, Referral, Education (WE CARE)

[_]: WellRx

[_]: Health Leads Screening Toolkit

[_]: Other (please describe)

[_]: We DO NOT use a standardized screener (response to Question 12b is required when selected)

Other (please describe):

12a. Of the total patients screened for health-related needs (Question 11a), please provide the total number of patients that screened positive for any of the following at any point during the calendar year. (A patient may experience multiple health-related needs and should be counted once for each risk factor they screened positive for, regardless of the number of times screened during the year.):

Food insecurity: 2,925

Housing insecurity: 3,032

Financial strain: 5,620

Lack of transportation/access to public transportation: 2,908

12b. If you DO NOT use a standardized screener to collect this information, please indicate why. (Select all that apply.):

[_]: Have not considered/unfamiliar with standardized screeners

[_]: Lack of funding for addressing these unmet health-related needs of patients

[_]: Lack of training for personnel to discuss these issues with patients

[_]: Inability to include with patient intake and clinical workflow

[_]: Not needed

[_]: Other (please describe)

Other (please describe):

13. Does your health center integrate a statewide Prescription Drug Monitoring Program (PDMP) database into the health information systems, such as health information exchanges, EHRs, and/or pharmacy dispensing software (PDS) to streamline provider access to controlled substance prescriptions?:

[X]: Yes

[_]: No

[_]: Not sure

[2] HIEs are typically state or regional data exchanges that support information sharing between different organizations, provider types, and technology vendors. More information on HIEs can be found on the Health Information Exchange webpage.

[3] More information on How APIs in Health Care can Support Access to Health Information: Learning Module

Comments

:

Other Data Elements

Other Data Elements

1. Medications for Opioid Use Disorder (MOUD)

a. How many providers, on-site or with whom the health center has contracts, are eligible to treat opioid use disorder with medications specifically approved by the U.S. Food and Drug Administration (FDA) (i.e., buprenorphine, methadone, naltrexone) for that indication during the calendar year?: 6

b. During the calendar year, how many patients received MOUD from a provider accounted for in Question 1a?

Note: Review the applicable value set from Table 6A, Line 26c3, for MOUD. The number of patients included on Table 6A should be the same as patients reported in this form, Question 1b.: 401

2. Did your organization use telemedicine to provide remote (virtual) clinical care services?

Note: Telemedicine services refers to remote clinical services for patients.:

[X]: Yes

[_]: No

2a1. Who did you use telemedicine to communicate with? (Select all that apply.):

[X]: Patients at remote locations from your organization (e.g., home telehealth, satellite locations)

[_]: Specialists outside your organization (e.g., specialists at referral centers)

2a2. What telehealth technologies did you use? (Select all that apply.):

[X]: Real-time telehealth (e.g., live videoconferencing)

[X]: Store-and-forward telehealth (e.g., secure email with photos or videos of patient examinations)

[_]: Remote patient monitoring (e.g., electronic transmission of data from patients to health care providers, such as vital signs, pulse, blood pressure)

[X]: Mobile Health (mHealth) (e.g., patient technologies, like smartphones and tablet apps)

2a3. What primary telemedicine services were used at your organization? (Select all that apply.):

[X]: Primary care

[_]: Oral health

[X]: Behavioral health: Mental health

[X]: Behavioral health: Substance use disorder

[_]: Dermatology

[X]: Chronic conditions

[_]: Disaster management

[_]: Consumer health education

[X]: Provider-to-provider consultation

[_]: Radiology

[_]: Nutrition and dietary counseling

[_]: Other (Please describe)

Other (Please describe):

2b. If you did not use telemedicine services, please comment on why. (Select all that apply.):

[_]: Have not considered/unfamiliar with telehealth service options

[_]: Policy barriers (Select all that apply)

[_]: Inadequate broadband/telecommunication service (Select all that apply)

[_]: Lack of funding for telehealth equipment

[_]: Lack of training for telehealth services

[_]: Not needed

[_]: Other (Please describe)

Other (Please describe):

Policy barriers (Select all that apply):

[_]: Lack of or limited reimbursement

[_]: Credentialing, licensing, or privileging

[_]: Privacy and security

[_]: Other (Please describe)

Other (Please describe):

Inadequate broadband/telecommunication service (Select all that apply):

[_]: Cost of service

[_]: Lack of infrastructure

[_]: Other (Please describe)

Other (Please describe):

3. Provide the number of all assists provided during the past year by all trained assisters (e.g., certified application counselor or equivalent) working on behalf of the health center (personnel, contracted personnel, or volunteers), regardless of the funding source that is supporting the assisters' activities. Outreach and enrollment assists are defined as customizable education sessions about third-party primary care health insurance coverage options (one-on-one or small group) and any other assistance provided by a health center assister to facilitate enrollment.

Enter number of assists: 3,514

4. How many health center patients were screened for voluntary family planning, including contraceptive methods, using a standardized screener during the calendar year?: 1,424

Workforce

Workforce

1. Does your health center provide any health professional education/training that is a hands-on, practical, or clinical experience?:

[X]: Yes

[_]: No

1a. If yes, which categories describes your health center's role in the health professional education/training process? (Select all that apply.):

[_]: Sponsor [4]

[X]: Training site partner [5]

[_]: Other (please describe)

Other (please describe):

2. If yes, please indicate the range of health professional education/training offered at your health center and how many individuals you have trained in each category[6] within the calendar year. (Do not answer this question if your response to question 1 was No).

Note:

Line 1, below, is the count of individuals, regardless of their specialty. Lines 1a–1f are to account for the multiple specialties that an individual has received or may be receiving training for during the calendar year (e.g., an Internist + other specialty).

Line 25, Other, may include students interested in health care (e.g., internships, master's-level placements); students enrolled in specialized training, such as radiology; social work; phlebotomy; physical therapy, and occupational therapy; pharmacy technicians; and community health workers, for example.

	Medical	**Pre-Graduate/Certificate (a)**	**Post-Graduate Training (b)**
1.	Physicians	1	0
	a. Family Physicians		0
	b. General Practitioners		0
	c. Internists		0
	d. Obstetrician/Gynecologists		21
	e. Pediatricians		29
	f. Other Specialty Physicians		0
2.	Nurse Practitioners	17	0
3.	Physician Assistants	8	0
4.	Certified Nurse Midwives	0	0
5.	Registered Nurses	0	0
6.	Licensed Practical Nurses/Vocational Nurses	0	0
7.	Medical Assistants	0	0

	Dental	**Pre-Graduate/Certificate (a)**	**Post-Graduate Training (b)**
8.	Dentists	0	0
9.	Dental Hygienists	14	0
10.	Dental Therapists	0	0
10a.	Dental Assistants	3	0

	Mental Health and Substance Use Disorder	Pre-Graduate/Certificate (a)	Post-Graduate Training (b)
11.	Psychiatrists		0
12.	Clinical Psychologists	0	0
13.	Clinical Social Workers	2	3
14.	Professional Counselors	0	0
15.	Marriage and Family Therapists	0	0
16.	Psychiatric Nurse Specialists	0	0
17.	Mental Health Nurse Practitioners	1	0
18.	Mental Health Physician Assistants	0	0
19.	Substance Use Disorder Personnel	2	0

	Vision	Pre-Graduate/Certificate (a)	Post-Graduate Training (b)
20.	Ophthalmologists	0	0
21.	Optometrists	0	0

	Other Professionals	Pre-Graduate/Certificate (a)	Post-Graduate Training (b)
22.	Chiropractors	0	0
23.	Dieticians/Nutritionists	0	0
24.	Pharmacists	5	5
25.	**Other please describe:**	0	0

3. Provide the number of health center personnel serving as preceptors[7] at your health center.: 17

4. Provide the number of health center personnel (non-preceptors) supporting ongoing health center training programs.: 2

5. How often does your health center conduct satisfaction surveys to providers (as identified in the UDS Manual, Appendix A, Listing of Personnel) working for the health center? Report only provider surveys here. (Select one.):

[_]: Monthly

[_]: Quarterly

[X]: Annually

[_]: We DO NOT currently conduct provider satisfaction surveys

[_]: Other (please describe)

Other (please describe):

6. How often does your health center conduct satisfaction surveys for general personnel (as identified in the UDS Manual, Appendix A, Listing of Personnel) working for the health center (report provider surveys in question 5 only)? (Select one.):

[_]: Monthly

[_]: Quarterly

[X]: Annually

[_]: We DO NOT currently conduct personnel satisfaction surveys

[_]: Other (please describe)

Other (please describe):

[4] A sponsor hosts a comprehensive health profession education and/or training program, the implementation of which may require partnerships with other entities that deliver focused, time-limited education and/or training (e.g., a teaching health center with a family medicine residency program).

[5] A training site partner delivers focused, time-limited education and/or training to learners in support of a comprehensive curriculum hosted by another health profession education provider (e.g., month-long primary care dentistry experience for dental students).

[6] Examples of pre-graduate/certificate training include student clinical rotations or externships. A residency, fellowship, or practicum would be examples of post-graduate training. Include non-health-center individuals trained by your health center.

[7] A teacher or experienced professional who helps students and staff learners apply theory to practice.

Data Audit Report

Edit Comments

Edit Code	Comments

BHCMIS ID: 0452890 - Escambia Community Clinics, Inc., Pensacola, FL

Program Name: Health Center 330

Submission Status: Change Requested

Date Requested: 03/03/2026 9:36 AM EST

Date of Last Report Refreshed: 03/03/2026 9:36 AM EST

UDS Report - 2025

Data Audit Report

Table 4-Selected Patient Characteristics

Edit 06112: Migratory and Seasonal Agricultural Workers or Dependent patients in question - On Homeless Population - There was a (-77.89) % change in Migratory and Seasonal Agricultural Workers or Dependent patients this year compared to the prior year on Line 16. Please correct or explain.

Related Tables: Table 4(HCH)

Chandra Smiley (Health Center) on 02/02/2026 2:25 PM EST: Given state and federal policy changes and renewed DHS enforcement the population of seasonal and migrant workers has decreased in the community the health center serves. This drop is reflected in the health centers UDS data. This number is not accurate, as we truly see more patients via clinic and mobile outreach. Workflows have been improved to capture this data precisely going forward.

Edit 06108: Homeless patients in question - On Homeless Population - There was a (-74.67) % change in homeless patients this year compared to the prior year on Line 23. Please correct or explain.

Related Tables: Table 4(HCH)

Chandra Smiley (Health Center) on 02/02/2026 2:27 PM EST: Given state and federal policy changes and renewed DHS enforcement the population of seasonal and migrant workers has decreased in the community the health center serves. This drop is reflected in the health centers UDS data. This number is not accurate, as we truly see more patients via clinic and mobile outreach. Workflows have been improved to capture this data precisely going forward.

Edit 06100: Veterans in Question - On Homeless Population - There was a (-68.56)% change in veteran patients this year compared to the prior year on line 25. Please correct or explain.

Related Tables: Table 4(HCH)

Chandra Smiley (Health Center) on 02/02/2026 2:28 PM EST: Given state and federal policy changes and renewed DHS enforcement the population of seasonal and migrant workers has decreased in the community the health center serves. This drop is reflected in the health centers UDS data. This number is not accurate, as we truly see more patients via clinic and mobile outreach. Workflows have been improved to capture this data precisely going forward.

Table 4-Selected Patient Characteristics

Edit 03851: Inter-year change in patients - Proportion of patients at or below 100 percent of the federal poverty guidelines for this year (28.53) differs substantially from last year (15.79). Please correct or explain.

Related Tables: Table 4(UR)

Chandra Smiley (Health Center) on 02/02/2026 2:15 PM EST: The health center reconfigured workflows during 2025 to ensure that sliding fee scale data and accurate income/ housing information is collected on all patients without insurance. The result is that the health center has seen a significant drop in persons confirmed as unhoused and an increase of patients 100% or below the poverty line. The health center believes this is a direct result of persons finding housing but having low income.

Edit 04167: Patients Unknown Income in question - More than 50% of Total Patients are reported as having Unknown Income. Health centers are expected to collect income data on all patients. Please correct or describe your process for collecting income information. Total Patients (48731); Patients having Unknown Income (26428).

Related Tables: Table 4(UR)

Chandra Smiley (Health Center) on 02/02/2026 2:17 PM EST: The health center re-worked workflows in 2025 to, better capture this metric. As a result, the health center saw a significant increase in income capture rate when compared to 2024 UDS.

Edit 06115: Inter-year change in patients/ Uninsured in Question - The percentage of Uninsured patients to total patients has significantly increased when compared to prior year. Current Year =(32.80)%, (15983); Prior Year = (24.66)%, (12758). Please review the insurance reporting to ensure the information reported is patient's primary medical care insurance. Please correct or explain.

Related Tables: Table 4(UR)

Chandra Smiley (Health Center) on 02/02/2026 2:20 PM EST: The health center continues to see the impacts of federal and state policy decisions as related to payer mix. The increase in uninsured patients is a direct result of the aforementioned policy changes. Our EHR vendor does not include Dental Only patients who are Medicaid in the Medical Medicaid number, thus increasing the appearance of uninsured patients to total patients.

Edit 04162: Inter-year change in Medicaid patients - The proportion of Medicaid patients to total patients has significantly decreased when compared to prior year. Current Year ((40.90)% (19930)); Prior Year ((50.11)% (25931)). Please review the insurance reporting to ensure the information reported is patient's primary medical care insurance. Please correct or explain.

Related Tables: Table 4(UR)

Chandra Smiley (Health Center) on 02/02/2026 2:20 PM EST: The health center continues to see the impacts of federal and state policy decisions as related to payer mix. The increase in uninsured patients is a direct result of the aforementioned policy changes. Our EHR vendor does not include Dental Only patients who are Medicaid in the Medical Medicaid number, thus increasing the appearance of uninsured patients to total patients.

Edit 06107: Homeless patients in question - On Universal - There was a (-74.67) % change in homeless patients this year compared to the prior year on line 23. CY homeless patients (2343); PY homeless

patients (9251). Please correct or explain.

Related Tables: Table 4(UR)

Chandra Smiley (Health Center) on 02/02/2026 2:26 PM EST: Given state and federal policy changes and renewed DHS enforcement the population of seasonal and migrant workers has decreased in the community the health center serves. This drop is reflected in the health centers UDS data. This number is not accurate, as we truly see more patients via clinic and mobile outreach. Workflows have been improved to capture this data precisely going forward.

Edit 04132: Inter-year Change in Patients - There is a decrease in the number of Homeless patients reported on Line 23 Column (a) (2343) from prior year Line 23 Column (a) (9251) . Please correct or explain.

Related Tables: Table 4(UR)

Chandra Smiley (Health Center) on 02/02/2026 2:26 PM EST: Given state and federal policy changes and renewed DHS enforcement the population of seasonal and migrant workers has decreased in the community the health center serves. This drop is reflected in the health centers UDS data. This number is not accurate, as we truly see more patients via clinic and mobile outreach. Workflows have been improved to capture this data precisely going forward.

Edit 06093: Public Housing Patients in Question - On Universal - There was a (-100) % change in public housing patients this year compared to the prior year on line 26. Please correct or explain.

Related Tables: Table 4(UR)

Chandra Smiley (Health Center) on 02/02/2026 2:30 PM EST: No change year over year. The health center did not deploy our mobile medical unit directly to public housing facilities during 2025 this was due to a lack of need as expressed by residents.

Table 5-Staffing and Utilization

Edit 04140: Inter-year Patients questioned - On Homeless Population Report - A large change from the prior year in patients who received Medical services is reported on Line 15, Column C. (CY = (2153), PY =(8956)). Please correct or explain.

Related Tables: Table 5(HCH)

Chandra Smiley (Health Center) on 02/02/2026 2:35 PM EST: Given state and federal policy changes and renewed DHS enforcement the population of seasonal and migrant workers has decreased in the community the health center serves. This drop is reflected in the health centers UDS data. This number is not accurate, as we truly see more patients via clinic and mobile outreach. Workflows have been improved to capture this data precisely going forward.

Edit 04142: Inter-year Patients questioned - On Homeless Population - A large change from the prior year in patients who received Dental services is reported on Line 19, Column C. (CY = (361), PY = (1974)). Please correct or explain.

Related Tables: Table 5(HCH)

Chandra Smiley (Health Center) on 02/02/2026 2:37 PM EST: Given state and federal policy changes and renewed DHS enforcement the population of seasonal and migrant workers has decreased in the community the health center serves. This drop is reflected in the health centers UDS data. This number is not accurate, as we truly see more patients via clinic and mobile outreach. Workflows have been improved to capture this data precisely going forward.

Edit 04144: Inter-year Patients questioned - On Homeless Population - A large change from the prior year in patients who received Mental Health services is reported on Line 20, Column C. (CY =(131), PY = (537)). Please correct or explain.

Related Tables: Table 5(HCH)

Chandra Smiley (Health Center) on 02/02/2026 2:38 PM EST: Given state and federal policy changes and renewed DHS enforcement the population of seasonal and migrant workers has decreased in the community the health center serves. This drop is reflected in the health centers UDS data. This number is not accurate, as we truly see more patients via clinic and mobile outreach. Workflows have been improved to capture this data precisely going forward.

Edit 05141: Inter-year Patients questioned - On Homeless Population - A large change from the prior year in patients who received Vision services is reported on Line 22d, Column C. (CY = (13), PY = (216)). Please correct or explain.

Related Tables: Table 5(HCH)

Chandra Smiley (Health Center) on 02/02/2026 2:39 PM EST: Given state and federal policy changes and renewed DHS enforcement the population of seasonal and migrant workers has decreased in the community the health center serves. This drop is reflected in the health centers UDS data. This number is not accurate, as we truly see more patients via clinic and mobile outreach. Workflows have been improved to capture this data precisely going forward.

Table 5-Staffing and Utilization

Edit 00024: Family Physicians Productivity Questioned - A significant change in Productivity (visits/FTE) of Family Physicians Line 1 (1353.8) is reported from the prior year (2580.05). Please check to

see that the FTE and visit numbers are entered correctly.

Related Tables: Table 5(UR)

Chandra Smiley (Health Center) on 02/02/2026 2:33 PM EST: The health center experienced a drop in overall patients. In addition, the health center utilized APRNs and PAs at a higher rate than previous years. We have staffed vacancies in MD shortages within the health center.

Edit 00123: Ob/Gyn Productivity Questioned - A significant change in Productivity (visits/FTE) of Obstetrician/Gynecologists on Line 4 (1356) is reported from the prior year (1128). Please check to see that the FTE and visit numbers are entered correctly.

Related Tables: Table 5(UR)

Chandra Smiley (Health Center) on 02/02/2026 2:34 PM EST: The health center worked to increase provider efficiency and this is reflected in the UDS data.

Edit 04124: Dental Hygienists Productivity Questioned - A significant change in Productivity (visits/FTE) of Dental Hygienists Line 17 (1601.8) is reported from the prior year (1222.38). Please check to see that the FTE and visit numbers are entered correctly.

Related Tables: Table 5(UR)

Chandra Smiley (Health Center) on 02/02/2026 2:36 PM EST: The health center worked to increase provider efficiency and this is reflected in the UDS data.

Edit 04145: Inter-year Patients questioned - On Universal - A large change from the prior year in patients who received Substance Use Disorder services is reported on Line 21, Column C. (CY = (0), PY = (136)). Please correct or explain.

Related Tables: Table 5(UR)

Chandra Smiley (Health Center) on 02/02/2026 2:40 PM EST: Per UDS guidance and given that SUD services are integrated in PCP care all SUD care is included in other reporting lines and this number is correctly zero.

Edit 05138: Inter-year Patients questioned - On Universal - A large change from the prior year in patients who received Vision services is reported on Line 22d, Column C. (CY = (143), PY= (482)). Please correct or explain.

Related Tables: Table 5(UR)

Chandra Smiley (Health Center) on 02/02/2026 2:41 PM EST: The health center suspended the majority of vision services due to funding constraints. The health center actively re constituting the vision service line using a fiscally self-sustaining model with the assistance of a grant that the health center started drawing on in early 2026.

Table 6A-Selected Diagnoses and Services Rendered

Edit 10999: Patients in Question - On Homeless Population - No patients are reported on Table 6A, Line 26f, Column B, Alzheimer's disease and related dementias (ADRD) screening. Please correct or explain.

Related Tables: Table 6A(HCH)

Chandra Smiley (Health Center) on 02/02/2026 2:46 PM EST: The health center is currently developing a specific geriatric service line, where we will be referring our geriatric patients for internal screenings versus referring externally.

Edit 08115: Childhood Development Screenings and Evaluations in Question - On Homeless Population report, the number reported for Table 6A Line 26e Column b (19) appears low when compared to patients age 0-5 reported on Table 3A (102). Please correct or explain.

Related Tables: Table 6A(HCH), Table 3A(HCH)

Chandra Smiley (Health Center) on 02/11/2026 2:03 PM EST: All children are screened during every well check for “Childhood Development Screenings and Evaluations” however, the health center cannot simultaneously bill for “Childhood Development Screenings and Evaluations” (Z13.4) and “well check” (Z00.129). As a direct result, our data represent specific developmental screening (96110) for autism spectrum disorder. Due to this, the health center has implemented a new workflow to add in the “Childhood Development Screenings and Evaluations” (Z13.4) as a separate stand-alone assessment separating it out of our current workflow that includes the assessment in all of the health centers well visits. Because of this new workflow, the data will be accurately collected and comport into UDS report logic, while also ensuring that billing claims are accepted.

Edit 03498: Pap Test Patients Questioned - On Homeless Population Report, the number of patients who had a pap test reported (43) on Table 6A is low based on the number of women aged 21-64 (811) reported on Table 3A Healthcare for the Homeless report. If you use an alternate code for pap tests, add it to the table comments.

Related Tables: Table 6A(HCH), Table 3A(HCH)

Chandra Smiley (Health Center) on 02/11/2026 2:04 PM EST: The heath center recently initiated a quality improvement cycle specifically focused on screenings for the unhoused population. The health center has identified workflow barriers and implemented a change to address the low rate of pap tests among our unhoused patients. The transient nature of the population and the expansion of unhoused

healthcare services at two local free and charity clinics (Health & Hope Clinic; Saint Josephs Clinic) have further distorted this data metric. All of the previously mentioned factors have been exacerbated by local and state laws that have put pressure on the unhoused population fostering an environment of inherent distrust among the unhoused.

Table 6A-Selected Diagnoses and Services Rendered

Edit 08113: Childhood Development Screenings and Evaluations in Question - The number reported for Table 6A Line 26e Column b (1824) appears low when compared to patients age 0-5 reported on Table 3A (9239). Please correct or explain.

Related Tables: Table 6A(UR), Table 3A(UR)

Chandra Smiley (Health Center) on 02/11/2026 2:03 PM EST: All children are screened during every well check for “Childhood Development Screenings and Evaluations” however, the health center cannot simultaneously bill for “Childhood Development Screenings and Evaluations” (Z13.4) and “well check” (Z00.129). As a direct result, our data represent specific developmental screening (96110) for autism spectrum disorder. Due to this, the health center has implemented a new workflow to add in the “Childhood Development Screenings and Evaluations” (Z13.4) as a separate stand-alone assessment separating it out of our current workflow that includes the assessment in all of the health centers well visits. Because of this new workflow, the data will be accurately collected and comport into UDS report logic, while also ensuring that billing claims are accepted.

Edit 10858: Patients with ADRD screening in Question - More patients are reported on Table 6A, Line 26f ADRD screening, than the total number of health center patients age 65 and older. Please correct or explain.

Related Tables: Table 6A(UR), Table 3A(UR)

Chandra Smiley (Health Center) on 02/02/2026 3:00 PM EST: The health center is currently developing a specific geriatric service line, where we will be referring our geriatric patients for internal screenings versus referring externally.

Edit 10995: Patients with Smoke and tobacco use cessation counseling in Question - More patients are reported on Line 26c, Smoke and tobacco use cessation counseling (5169), than on Line 19a, Tobacco use disorder (2541). Please correct or explain.

Related Tables: Table 6A(UR)

Chandra Smiley (Health Center) on 02/02/2026 2:42 PM EST: Given the use rates of nicotine products that are not inclusive of tobacco, the health center has high rates of counseling services that are performed. However, because of the specific definition of Tobacco use disorder many of the patients that use nicotine products do not meet criteria for Tobacco use disorder.

Edit 04356: Mental Health Patients Questioned - More patients are reported on Table 6A Line 20a Column b 'Depression and Other Mood Disorders' (3484) than total patients reported on Table 5 Mental Health Line 20 (1343) plus patients reported in the Mental Health section of the Table 5 Addendum on Lines 20a01 - 20a04 (342). This is unusual. Please correct or explain.

Related Tables: Table 6A(UR), Table 5(UR)

Chandra Smiley (Health Center) on 02/02/2026 3:04 PM EST: The health center treats many behavioral health diagnoses in the primary care setting. Because of this many patients receive care and are counted under primary care and not as mental health patients.

Edit 04357: Mental Health Patients Questioned - More patients are reported on Table 6A Line 20b Column b 'Anxiety Disorders, including Post-Traumatic Stress Disorder (PTSD)' (3595) than total patients reported on Table 5 Mental Health Line 20 (1343) plus patients reported in the Mental Health section of the Table 5 Addendum on Lines 20a01-20a04 (342). This is unusual. Please correct or explain.

Related Tables: Table 6A(UR), Table 5(UR)

Chandra Smiley (Health Center) on 02/02/2026 3:06 PM EST: The health center treats many behavioral health diagnoses in the primary care setting. Because of this many patients receive care and are counted under primary care and not as mental health patients.

Edit 04358: Mental Health Patients Questioned - More patients are reported on Table 6A Line 20c Column b 'Attention Deficit and Disruptive Behavior Disorders' (3009) than total patients reported on Table 5 Mental Health Line 20 (1343) plus patients reported in the Mental Health section of the Table 5 Addendum on Lines 20a01-20a04 (342). This is unusual. Please correct or explain.

Related Tables: Table 6A(UR), Table 5(UR)

Chandra Smiley (Health Center) on 02/11/2026 2:05 PM EST: The health center diagnoses/ treats many behavioral health diagnoses, particular, “Attention Deficit and Disruptive Behavior Disorders” in the primary care/ pediatric setting (within scope of practice). Given UDS guidance, and the staffing of the health center, only patients who seek behavioral health therapy services at the health center count as Mental Health Patients. While the health center encourages/ refers all mental health patients to behavioral health therapy services, many decline care or seek care outside of the heath center. Access the mental health therapy service is an identified need in the community with a ratio of 1 behavioral health therapist to ever 466 residents. This shortage of providers is further reinforced by a HPSA score of 20 for the health center.

Edit 04360: Mental Health Patients Questioned - More patients are reported on Table 6A Line 20d Column b 'Other Mental Disorders Excluding Drug or Alcohol Dependence' (3734) than total patients reported on Table 5 Mental Health Line 20 (1343) plus patients reported in the Mental Health section of the Table 5 Addendum on Lines 20a01-20a04 (342). This is unusual. Please correct or explain.

Related Tables: Table 6A(UR), Table 5(UR)

Chandra Smiley (Health Center) on 02/11/2026 2:05 PM EST: In response to the substance use and opioid use crisis within the community the health center has trained all providers to identify and diagnose persons with substance use disorder in the primary care setting. This workflow is in place so that the health center can provide substance use services when the patient chooses to seek care.

Because of the aforementioned workflow, the health center has identified many primary care patients with diagnosed substance use but who are not ready to seek care. Given UDS guidance, and the staffing of the health center, only patients who seek behavioral health therapy services at the health center count as Mental Health Patients. Additionally many substance use treatment services are provided in the primary care setting by providers with additional training/ certifications (within scope of practice) and those patients are counted under primary care (per UDS guidance). The health center is a member of the state of Florida CORE (substance use treatment) network and has expanded SUD services over the last two years seeing an over 100% growth in the program in the last two years.

Table 7-Health Outcomes

Edit 10751: Low Birthweights Questioned - The White LBW and VLBW percentage of births reported appears high. Please correct or explain. CY (11.83)% ;PYN (7.35)%

Related Tables: Table 7

Chandra Smiley (Health Center) on 02/02/2026 3:16 PM EST: The increase in birth year over year is due to workflow and process improvement.

Edit 01344: Deliveries performed by health center providers in question - Deliveries performed by health center providers (0), Line 2, has changed from the prior year (95). Please correct or explain.

Related Tables: Table 7

Chandra Smiley (Health Center) on 02/02/2026 3:20 PM EST: Although the health center does not perform live births, we do, however, track post deliveries. The setup of our structured data within eCW has allowed us to accurately report births.

Table 9D-Patient Related Revenue (Scope of Project Only)

Edit 05767: Charge to Cost Ratio Questioned - Total charge to cost ratio of (1.47) is reported which suggests that charges are more than costs. Please review the information reported across the tables and correct or explain.

Related Tables: Table 9D, Table 8A

Chandra Smiley (Health Center) on 02/06/2026 10:23 AM EST: Our fee schedule was updated to be more comparable with the surrounding area's charges by each CPT code. This was done to keep in line with others in the area as well as to stop any reimbursements being lessened due to not charging enough. Overall we still collect the roughly the same as last year which is used to pay the costs not the charges.

Table ODE-Other Data Elements

Edit 10841: Change in Outreach and Enrollment Assists - You report a large increase in outreach and enrollments assists compared to the prior year. Current year (3514), Prior Year (2224). Please correct, or explain further.

Related Tables: Table ODE

Chandra Smiley (Health Center) on 02/02/2026 3:21 PM EST: The Health Center was the recipient of a federal Health Insurance Navigation grant as a part out outreach grant services under the ACA. The Health Center was a third tier sub recipient of the grant and the grant amount is reflected in the appropriate UDS table. As a result of the grant the health center was able to increase the number of staff to provide Outreach and Enrollment services.

Edit 10854: ODE Patients in Question - The number of patients reported on ODE Line 1b appears high compared to prior year reporting. Please correct or explain.

Related Tables: Table ODE

Chandra Smiley (Health Center) on 02/02/2026 3:21 PM EST: The health center receives multiple grants (reflected in table 9E) as part of the CORE network in the state of Florida. As a result of these grants and in response to our service areas high overdose rates the health center expanded MOUD services in 2025 to include four static sites for MOUD care and one mobile unit for MOUD care.

BHCMIS ID: 0452890 - Escambia Community Clinics, Inc., Pensacola, FL

Date Requested: 03/03/2026 9:36 AM EST

Program Name: Health Center 330

Date of Last Report Refreshed: 03/03/2026 9:36 AM EST

Submission Status: Change Requested

UDS Report - 2025

All Comments

Report Comments

Table Rating and Comments

table comments test

Table Patients By ZIP Code

Table Rating: **Pending**

Edit Status and Comments

Table 3A - Patients by Age and by Sex

Table Rating: **Pending**

Edit Status and Comments

Table Rating: **Pending**

Edit Status and Comments

Table 4 - Selected Patient Characteristics

Table Rating: **Pending**

Edit Status and Comments

Edit 03851 - Inter-year change in patients

Edit Status: Pending Review

Edit Description: Proportion of patients at or below 100 percent of the federal poverty guidelines for this year (28.53) differs substantially from last year (15.79). Please correct or explain.

Comments

Health Center

Chandra Smiley (02/02/2026 2:15:57 PM EST): The health center reconfigured workflows during 2025 to ensure that sliding fee scale data and accurate income/ housing information is collected on all patients without insurance. The result is that the health center has seen a significant drop in persons confirmed as unhoused and an increase of patients 100% or below the poverty line. The health center believes this is a direct result of persons finding housing but having low income.

Edit 04132 - Inter-year Change in Patients

Edit Status: Pending Review

Edit Description: There is a decrease in the number of Homeless patients reported on Line 23 Column (a) (2343) from prior year Line 23 Column (a) (9251) . Please correct or explain.

Comments

Health Center

Chandra Smiley (02/02/2026 2:26:09 PM EST): Given state and federal policy changes and renewed DHS enforcement the population of seasonal and migrant workers has decreased in the community the health center serves. This drop is reflected in the health centers UDS data. This number is not accurate, as we truly see more patients via clinic and mobile outreach. Workflows have been improved to capture this data precisely going forward.

Edit 04162 - Inter-year change in Medicaid patients

Edit Status: Pending Review

Edit Description: The proportion of Medicaid patients to total patients has significantly decreased when compared to prior year. Current Year ((40.90)% (19930)); Prior Year ((50.11)% (25931)). Please review the insurance reporting to ensure the information reported is patient's primary medical care insurance. Please correct or explain.

Comments

Health Center

Chandra Smiley (02/02/2026 2:20:47 PM EST): The health center continues to see the impacts of federal and state policy decisions as related to payer mix. The increase in uninsured patients is a direct result of the aforementioned policy changes. Our EHR vendor does not include Dental Only patients who are Medicaid in the Medical Medicaid number, thus increasing the appearance of uninsured patients to total patients.

Edit 04167 - Patients Unknown Income in question

Edit Status: Pending Review

Edit Description: More than 50% of Total Patients are reported as having Unknown Income. Health centers are expected to collect income data on all patients. Please correct or describe your process for collecting income information. Total Patients (48731); Patients having Unknown Income (26428).

Comments

Health Center

Chandra Smiley (02/02/2026 2:17:33 PM EST): The health center re-worked workflows in 2025 to, better capture this metric. As a result, the health center saw a significant increase in income capture rate when compared to 2024 UDS.

Edit 06093 - Public Housing Patients in Question

Edit Status: Pending Review

Edit Description: On Universal - There was a (-100) % change in public housing patients this year compared to the prior year on line 26. Please correct or explain.

Comments

Health Center

Chandra Smiley (02/02/2026 2:30:09 PM EST): No change year over year. The health center did not deploy our mobile medical unit directly to public housing facilities during 2025 this was due to a lack of need as expressed by residents.

Edit 06100 - Veterans in Question

Edit Status: Pending Review

Edit Description: On Homeless Population - There was a (-68.56)% change in veteran patients this year compared to the prior year on line 25. Please correct or explain.

Comments

Health Center

Chandra Smiley (02/02/2026 2:28:23 PM EST): Given state and federal policy changes and renewed DHS enforcement the population of seasonal and migrant workers has decreased in the community the health center serves. This drop is reflected in the health centers UDS data. This number is not accurate, as we truly see more patients via clinic and mobile outreach. Workflows have been improved to capture this data precisely going forward.

Edit 06107 - Homeless patients in question

Edit Status: Pending Review

Edit Description: On Universal - There was a (-74.67) % change in homeless patients this year compared to the prior year on line 23. CY homeless patients (2343); PY homeless patients (9251). Please correct or explain.

Comments

Health Center

Chandra Smiley (02/02/2026 2:26:28 PM EST): Given state and federal policy changes and renewed DHS enforcement the population of seasonal and migrant workers has decreased in the community the health center serves. This drop is reflected in the health centers UDS data. This number is not accurate, as we truly see more patients via clinic and mobile outreach. Workflows have been improved to capture this data precisely going forward.

Edit 06108 - Homeless patients in question **Edit Status: Pending Review**

Edit Description: On Homeless Population - There was a (-74.67) % change in homeless patients this year compared to the prior year on Line 23. Please correct or explain.

Comments

Health Center

Chandra Smiley (02/02/2026 2:27:17 PM EST): Given state and federal policy changes and renewed DHS enforcement the population of seasonal and migrant workers has decreased in the community the health center serves. This drop is reflected in the health centers UDS data. This number is not accurate, as we truly see more patients via clinic and mobile outreach. Workflows have been improved to capture this data precisely going forward.

Edit 06112 - Migratory and Seasonal Agricultural Workers or Dependent patients in question **Edit Status: Pending Review**

Edit Description: On Homeless Population - There was a (-77.89) % change in Migratory and Seasonal Agricultural Workers or Dependent patients this year compared to the prior year on Line 16. Please correct or explain.

Comments

Health Center

Chandra Smiley (02/02/2026 2:25:49 PM EST): Given state and federal policy changes and renewed DHS enforcement the population of seasonal and migrant workers has decreased in the community the health center serves. This drop is reflected in the health centers UDS data. This number is not accurate, as we truly see more patients via clinic and mobile outreach. Workflows have been improved to capture this data precisely going forward.

Edit 06115 - Inter-year change in patients/ Uninsured in Question **Edit Status: Pending Review**

Edit Description: The percentage of Uninsured patients to total patients has significantly increased when compared to prior year. Current Year =(32.80)%, (15983); Prior Year = (24.66)%, (12758). Please review the insurance reporting to ensure the information reported is patient's primary medical care insurance. Please correct or explain.

Comments

Health Center

Chandra Smiley (02/02/2026 2:20:04 PM EST): The health center continues to see the impacts of federal and state policy decisions as related to payer mix. The increase in uninsured patients is a direct result of the aforementioned policy changes. Our EHR vendor does not include Dental Only patients who are Medicaid in the Medical Medicaid number, thus increasing the appearance of uninsured patients to total patients.

Table 5 - Staffing And Utilization

Table Rating: **Pending**

Edit Status and Comments

Edit 024 - Family Physicians Productivity Questioned — **Edit Status: Pending Review**

Edit Description: A significant change in Productivity (visits/FTE) of Family Physicians Line 1 (1353.8) is reported from the prior year (2580.05). Please check to see that the FTE and visit numbers are entered correctly.

Comments

Health Center — Chandra Smiley (02/02/2026 2:33:03 PM EST): The health center experienced a drop in overall patients. In addition, the health center utilized APRNs and PAs at a higher rate than previous years. We have staffed vacancies in MD shortages within the health center.

Edit 0123 - Ob/Gyn Productivity Questioned — **Edit Status: Pending Review**

Edit Description: A significant change in Productivity (visits/FTE) of Obstetrician/Gynecologists on Line 4 (1356) is reported from the prior year (1128). Please check to see that the FTE and visit numbers are entered correctly.

Comments

Health Center — Chandra Smiley (02/02/2026 2:34:18 PM EST): The health center worked to increase provider efficiency and this is reflected in the UDS data.

Edit 04124 - Dental Hygienists Productivity Questioned — **Edit Status: Pending Review**

Edit Description: A significant change in Productivity (visits/FTE) of Dental Hygienists Line 17 (1601.8) is reported from the prior year (1222.38). Please check to see that the FTE and visit numbers are entered correctly.

Comments

Health Center — Chandra Smiley (02/02/2026 2:36:42 PM EST): The health center worked to increase provider efficiency and this is reflected in the UDS data.

Edit 04140 - Inter-year Patients questioned — **Edit Status: Pending Review**

Edit Description: On Homeless Population Report - A large change from the prior year in patients who received Medical services is reported on Line 15, Column C. (CY = (2153), PY = (8956)). Please correct or explain.

Comments

Health Center — Chandra Smiley (02/02/2026 2:35:54 PM EST): Given state and federal policy changes and renewed DHS enforcement the population of seasonal and migrant workers has decreased in the community the health center serves. This drop is reflected in the health centers UDS data. This number is not accurate, as we truly see more patients via clinic and mobile outreach. Workflows have been improved to capture this data precisely going forward.

Edit 04142 - Inter-year Patients questioned — **Edit Status: Pending Review**

Edit Description: On Homeless Population - A large change from the prior year in patients who received Dental services is reported on Line 19, Column C. (CY = (361), PY = (1974)). Please correct or explain.

Comments

Health Center — Chandra Smiley (02/02/2026 2:37:58 PM EST): Given state and federal policy changes and renewed DHS enforcement the population of seasonal and migrant workers has decreased in the community the health center serves. This drop is reflected in the health centers UDS data. This number is not accurate, as we truly see more patients via clinic and mobile outreach. Workflows have been improved to capture this data precisely going forward.

Edit 04144 - Inter-year Patients questioned — **Edit Status: Pending Review**

Edit Description: On Homeless Population - A large change from the prior year in patients who received Mental Health services is reported on Line 20, Column C. (CY =(131), PY = (537)). Please correct or explain.

Comments

Health Center — Chandra Smiley (02/02/2026 2:38:13 PM EST): Given state and federal policy changes and renewed DHS enforcement the population of seasonal and migrant workers has decreased in the community the health center serves. This drop is reflected in the health centers UDS data. This number is not accurate, as we truly see more patients via clinic and mobile outreach. Workflows have been improved to capture this data precisely going forward.

Edit 04145 - Inter-year Patients questioned — **Edit Status: Pending Review**

Edit Description: On Universal - A large change from the prior year in patients who received Substance Use Disorder services is reported on Line 21, Column C. (CY = (0), PY = (136)). Please correct or explain.

Comments

Health Center

Chandra Smiley (02/02/2026 2:40:41 PM EST): Per UDS guidance and given that SUD services are integrated in PCP care all SUD care is included in other reporting lines and this number is correctly zero.

Edit 05138 - Inter-year Patients questioned **Edit Status: Pending Review**

Edit Description: On Universal - A large change from the prior year in patients who received Vision services is reported on Line 22d, Column C. (CY = (143), PY= (482)). Please correct or explain.

Comments

Health Center

Chandra Smiley (02/02/2026 2:41:21 PM EST): The health center suspended the majority of vision services due to funding constraints. The health center actively re constituting the vision service line using a fiscally self-sustaining model with the assistance of a grant that the health center started drawing on in early 2026.

Edit 05141 - Inter-year Patients questioned **Edit Status: Pending Review**

Edit Description: On Homeless Population - A large change from the prior year in patients who received Vision services is reported on Line 22d, Column C. (CY = (13), PY = (216)). Please correct or explain.

Comments

Health Center

Chandra Smiley (02/02/2026 2:39:03 PM EST): Given state and federal policy changes and renewed DHS enforcement the population of seasonal and migrant workers has decreased in the community the health center serves. This drop is reflected in the health centers UDS data. This number is not accurate, as we truly see more patients via clinic and mobile outreach. Workflows have been improved to capture this data precisely going forward.

Edit Status and Comments

Edit 03498 - Pap Test Patients Questioned — **Edit Status: Pending Review**

Edit Description: On Homeless Population Report, the number of patients who had a pap test reported (43) on Table 6A is low based on the number of women aged 21-64 (811) reported on Table 3A Healthcare for the Homeless report. If you use an alternate code for pap tests, add it to the table comments.

Comments

Health Center — Chandra Smiley (02/11/2026 2:04:29 PM EST): The heath center recently initiated a quality improvement cycle specifically focused on screenings for the unhoused population. The health center has identified workflow barriers and implemented a change to address the low rate of pap tests among our unhoused patients. The transient nature of the population and the expansion of unhoused healthcare services at two local free and charity clinics (Health & Hope Clinic; Saint Josephs Clinic) have further distorted this data metric. All of the previously mentioned factors have been exacerbated by local and state laws that have put pressure on the unhoused population fostering an environment of inherent distrust among the unhoused.

Edit 04356 - Mental Health Patients Questioned — **Edit Status: Pending Review**

Edit Description: More patients are reported on Table 6A Line 20a Column b 'Depression and Other Mood Disorders' (3484) than total patients reported on Table 5 Mental Health Line 20 (1343) plus patients reported in the Mental Health section of the Table 5 Addendum on Lines 20a01 - 20a04 (342). This is unusual. Please correct or explain.

Comments

Health Center — Chandra Smiley (02/02/2026 3:04:51 PM EST): The health center treats many behavioral health diagnoses in the primary care setting. Because of this many patients receive care and are counted under primary care and not as mental health patients.

Edit 04357 - Mental Health Patients Questioned — **Edit Status: Pending Review**

Edit Description: More patients are reported on Table 6A Line 20b Column b 'Anxiety Disorders, including Post-Traumatic Stress Disorder (PTSD)' (3595) than total patients reported on Table 5 Mental Health Line 20 (1343) plus patients reported in the Mental Health section of the Table 5 Addendum on Lines 20a01-20a04 (342). This is unusual. Please correct or explain.

Comments

Health Center — Chandra Smiley (02/02/2026 3:06:37 PM EST): The health center treats many behavioral health diagnoses in the primary care setting. Because of this many patients receive care and are counted under primary care and not as mental health patients.

Edit 04358 - Mental Health Patients Questioned — **Edit Status: Pending Review**

Edit Description: More patients are reported on Table 6A Line 20c Column b 'Attention Deficit and Disruptive Behavior Disorders' (3009) than total patients reported on Table 5 Mental Health Line 20 (1343) plus patients reported in the Mental Health section of the Table 5 Addendum on Lines 20a01-20a04 (342). This is unusual. Please correct or explain.

Comments

Health Center — Chandra Smiley (02/11/2026 2:05:00 PM EST): The health center diagnoses/ treats many behavioral health diagnoses, particular, “Attention Deficit and Disruptive Behavior Disorders” in the primary care/ pediatric setting (within scope of practice). Given UDS guidance, and the staffing of the health center, only patients who seek behavioral health therapy services at the health center count as Mental Health Patients. While the health center encourages/ refers all mental health patients to behavioral health therapy services, many decline care or seek care outside of the heath center. Access the mental health therapy service is an identified need in the community with a ratio of 1 behavioral health therapist to ever 466 residents. This shortage of providers is further reinforced by a HPSA score of 20 for the health center.

Edit 04360 - Mental Health Patients Questioned — **Edit Status: Pending Review**

Edit Description: More patients are reported on Table 6A Line 20d Column b 'Other Mental Disorders Excluding Drug or Alcohol Dependence' (3734) than total patients reported on Table 5 Mental Health Line 20 (1343) plus patients reported in the Mental Health section of the Table 5 Addendum on Lines 20a01-20a04 (342). This is unusual. Please correct or explain.

Comments

Health Center — Chandra Smiley (02/11/2026 2:05:27 PM EST): In response to the substance use and opioid use crisis within the community the health center has trained all providers to identify and diagnose persons with substance use disorder in the primary care setting. This workflow is in place so that the health center can provide substance use services when the patient chooses to seek care. Because of the aforementioned workflow, the health center has identified many primary care patients with diagnosed substance use but who are not ready to seek care. Given UDS guidance, and the staffing of the health center, only patients who seek behavioral health therapy services at the health center count as Mental Health Patients. Additionally many substance use treatment services are provided in the primary care setting by providers with additional training/ certifications (within scope of practice) and those patients are counted under primary care (per UDS guidance). The health center is a member of the state of Florida CORE (substance use treatment) network and has expanded SUD services over the last two years seeing an over 100% growth in the program in the last two years.

Edit 08113 - Childhood Development Screenings and Evaluations in Question — **Edit Status: Pending Review**

Edit Description: The number reported for Table 6A Line 26e Column b (1824) appears low when compared to patients age 0-5 reported on Table 3A (9239). Please correct or explain.

Comments

Health Center

Chandra Smiley (02/11/2026 2:03:31 PM EST): All children are screened during every well check for “Childhood Development Screenings and Evaluations” however, the health center cannot simultaneously bill for “Childhood Development Screenings and Evaluations” (Z13.4) and “well check” (Z00.129). As a direct result, our data represent specific developmental screening (96110) for autism spectrum disorder. Due to this, the health center has implemented a new workflow to add in the “Childhood Development Screenings and Evaluations” (Z13.4) as a separate stand-alone assessment separating it out of our current workflow that includes the assessment in all of the health centers well visits. Because of this new workflow, the data will be accurately collected and comport into UDS report logic, while also ensuring that billing claims are accepted.

Edit 08115 - Childhood Development Screenings and Evaluations in Question **Edit Status: Pending Review**

Edit Description: On Homeless Population report, the number reported for Table 6A Line 26e Column b (19) appears low when compared to patients age 0-5 reported on Table 3A (102). Please correct or explain.

Comments

Health Center

Chandra Smiley (02/11/2026 2:03:57 PM EST): All children are screened during every well check for “Childhood Development Screenings and Evaluations” however, the health center cannot simultaneously bill for “Childhood Development Screenings and Evaluations” (Z13.4) and “well check” (Z00.129). As a direct result, our data represent specific developmental screening (96110) for autism spectrum disorder. Due to this, the health center has implemented a new workflow to add in the “Childhood Development Screenings and Evaluations” (Z13.4) as a separate stand-alone assessment separating it out of our current workflow that includes the assessment in all of the health centers well visits. Because of this new workflow, the data will be accurately collected and comport into UDS report logic, while also ensuring that billing claims are accepted.

Edit 010858 - Patients with ADRD screening in Question **Edit Status: Pending Review**

Edit Description: More patients are reported on Table 6A, Line 26f ADRD screening, than the total number of health center patients age 65 and older. Please correct or explain.

Comments

Health Center

Chandra Smiley (02/02/2026 3:00:07 PM EST): The health center is currently developing a specific geriatric service line, where we will be referring our geriatric patients for internal screenings versus referring externally.

Edit 010995 - Patients with Smoke and tobacco use cessation counseling in Question **Edit Status: Pending Review**

Edit Description: More patients are reported on Line 26c, Smoke and tobacco use cessation counseling (5169), than on Line 19a, Tobacco use disorder (2541). Please correct or explain.

Comments

Health Center

Chandra Smiley (02/02/2026 2:42:53 PM EST): Given the use rates of nicotine products that are not inclusive of tobacco, the health center has high rates of counseling services that are performed. However, because of the specific definition of Tobacco use disorder many of the patients that use nicotine products do not meet criteria for Tobacco use disorder.

Edit 010999 - Patients in Question **Edit Status: Pending Review**

Edit Description: On Homeless Population - No patients are reported on Table 6A, Line 26f, Column B, Alzheimer's disease and related dementias (ADRD) screening. Please correct or explain.

Comments

Health Center

Chandra Smiley (02/02/2026 2:46:27 PM EST): The health center is currently developing a specific geriatric service line, where we will be referring our geriatric patients for internal screenings versus referring externally.

Table Rating: **Pending**

Edit Status and Comments

Table Rating: **Pending**

Edit Status and Comments

Edit 01344 - Deliveries performed by health center providers in question

Edit Status: Pending Review

Edit Description: Deliveries performed by health center providers (0), Line 2, has changed from the prior year (95). Please correct or explain.

Comments

Health Center

Chandra Smiley (02/02/2026 3:20:17 PM EST): Although the health center does not perform live births, we do, however, track post deliveries. The setup of our structured data within eCW has allowed us to accurately report births.

Edit 010751 - Low Birthweights Questioned

Edit Status: Pending Review

Edit Description: The White LBW and VLBW percentage of births reported appears high. Please correct or explain. CY (11.83)% ;PYN (7.35)%

Comments

Health Center

Chandra Smiley (02/02/2026 3:16:13 PM EST): The increase in birth year over year is due to workflow and process improvement.

Table 8A - Financial Costs

Table Rating: **Pending**

Edit Status and Comments

Table 9D - Patient Service Revenue (Scope of Project Only)

Table Rating: **Pending**

Edit Status and Comments

Edit 05767 - Charge to Cost Ratio Questioned

Edit Status: Pending Review

Edit Description	Total charge to cost ratio of (1.47) is reported which suggests that charges are more than costs. Please review the information reported across the tables and correct or explain.
Comments	Health Center — Chandra Smiley (02/06/2026 10:23:40 AM EST): Our fee schedule was updated to be more comparable with the surrounding area's charges by each CPT code. This was done to keep in line with others in the area as well as to stop any reimbursements being lessened due to not charging enough. Overall we still collect the roughly the same as last year which is used to pay the costs not the charges.

Table 9E - Other Revenues

Table Rating: **Pending**

Edit Status and Comments

Table Rating: **Pending**

Edit Status and Comments

Table Rating: **Pending**

Edit Status and Comments

Edit 010841 - Change in Outreach and Enrollment Assists **Edit Status: Pending Review**

Edit Description: You report a large increase in outreach and enrollments assists compared to the prior year. Current year (3514), Prior Year (2224). Please correct, or explain further.

Comments

Health Center

Chandra Smiley (02/02/2026 3:21:10 PM EST): The Health Center was the recipient of a federal Health Insurance Navigation grant as a part out outreach grant services under the ACA. The Health Center was a third tier sub recipient of the grant and the grant amount is reflected in the appropriate UDS table. As a result of the grant the health center was able to increase the number of staff to provide Outreach and Enrollment services.

Edit 010854 - ODE Patients in Question **Edit Status: Pending Review**

Edit Description: The number of patients reported on ODE Line 1b appears high compared to prior year reporting. Please correct or explain.

Comments

Health Center

Chandra Smiley (02/02/2026 3:21:51 PM EST): The health center receives multiple grants (reflected in table 9E) as part of the CORE network in the state of Florida. As a result of these grants and in response to our service areas high overdose rates the health center expanded MOUD services in 2025 to include four static sites for MOUD care and one mobile unit for MOUD care.

Table Rating: **Pending**

Edit Status and Comments

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

Request for Taxpayer Identification Number and Certification

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

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

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

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

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

Escambia Community Clinics, Inc.

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

Community Health Northwest Florida

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

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

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

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

☑ Other (see instructions) 501(c)(3) Not for Profit Corporation

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

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

Exempt payee code (if any) _____

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

(Applies to accounts maintained outside the United States.)

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

2315 W Jackson Street

6 City, state, and ZIP code

Pensacola, FL 32505

Requester's name and address (optional)

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

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

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

Social security number

			–			–				

or

Employer identification number

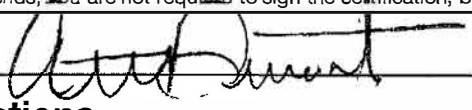
5	9	–	3	1	0	5	2	4	6

Part II Certification

Under penalties of perjury, I certify that:

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

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

Sign Here | **Signature of U.S. person**  **Date** 1.22.2026

General Instructions

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

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

What's New

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

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

Purpose of Form

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

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
C - 1130
ATLANTA, GA 30301

DEPARTMENT OF THE TREASURY

Date: JAN 12 1993

ESCAMBIA COMMUNITY CLINICS INC
SA T HOSPITAL INC
C/O GARY B LEUCHTMAN ESQ
P O BOX 12950
PENSACOLA, FL 32576

Employer Identification Number:
59-3105246
Contact Person:
JERRY FINKLIN
Contact Telephone Number:
(404) 331-0172
Accounting Period Ending:
September 30
Form 990 Required:
Yes
Addendum Applies:
Yes

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in sections 509(a)(1) and 170(b)(1)(A)(iii).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of $100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

Donors may deduct contributions to you as provided in section 170 of the

Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of Code sections 2055, 2106, and 2522.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. See Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fundraising activities for charity.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than $25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally $25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of $10 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed $5,000 or 5 percent of your gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

This determination is based on evidence that your funds are dedicated to the purposes listed in section 501(c)(3) of the Code. To assure your continued exemption, you should maintain records to show that funds are expended only for those purposes. If you distribute funds to other organizations, your records should show whether they are exempt under section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), there should be evidence that the funds will remain

dedicated to the required purposes and that they will be used for those purposes by the recipient.

If distributions are made to individuals, case histories regarding the recipients should be kept showing names, addresses, purposes of awards, manner of selection, relationship (if any) to members, officers, trustees or donors of funds to you, so that any and all distributions made to individuals can be substantiated upon request by the Internal Revenue Service. (Revenue Ruling 56-304, C.B. 1956-2, page 306.)

If we have indicated in the heading of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

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

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

Paul Williams
District Director

Enclosure(s):
Addendum

ESCAMBIA COMMUNITY CLINICS INC

If your organization conducts fund-raising events such as benefit dinners, auctions, membership drives, etc., where something of value is received in return for contributions, you can help your donors avoid difficulties with their income tax returns by assisting them in determining the proper tax treatment of their contributions. To do this you should, in advance of the event, determine the fair market value of the benefit received and state it in your fund-raising materials such as solicitations, tickets, and receipts in such a way that your donors can determine how much is deductible and how much is not. To assist you in this, the Service has issued Publication 1391, Deductibility of Payments Made to Charities Conducting Fund-Raising Events. You may obtain copies of Publication 1391 from your local IRS Office. Guidelines for deductible amounts are also set forth in Revenue Ruling 67-246, 1967-2 C.B. 104 and Revenue Procedure 90-12, 1990-1 C.B. 471 and Revenue Procedure 92-49, 1992-26 I.R.B. 18.

The value of time or personal services contributed to your organization by volunteers is not deductible by those volunteers as a charitable contribution for Federal income tax purposes. You should advise your volunteers to this effect.

FLORIDA

Consumer's Certificate of Exemption

Issued Pursuant to Chapter 212, Florida Statutes

DR-14
R. 01/18

Certificate Number	Effective Date	Expiration Date	Exemption Category
85-8012618213C-7	11/30/2022	11/30/2027	501(C)(3) ORGANIZATION

This certifies that

ESCAMBIA COMMUNITY CLINICS INC
COMMUNITY HEALTH NORTHWEST FLORIDA
2315 W JACKSON ST
PENSACOLA FL 32505-7552

is exempt from the payment of Florida sales and use tax on real property rented, transient rental property rented, tangible personal property purchased or rented, or services purchased.

FLORIDA

Important Information for Exempt Organizations

DR-14
R. 01/18

1. You must provide all vendors and suppliers with an exemption certificate before making tax-exempt purchases. See Rule 12A-1.038, Florida Administrative Code (F.A.C.).

2. Your *Consumer's Certificate of Exemption* is to be used solely by your organization for your organization's customary nonprofit activities.

3. Purchases made by an individual on behalf of the organization are taxable, even if the individual will be reimbursed by the organization.

4. This exemption applies only to purchases your organization makes. The sale or lease to others of tangible personal property, sleeping accommodations, or other real property is taxable. Your organization must register, and collect and remit sales and use tax on such taxable transactions. Note: Churches are exempt from this requirement except when they are the lessor of real property (Rule 12A-1.070, F.A.C.).

5. It is a criminal offense to fraudulently present this certificate to evade the payment of sales tax. Under no circumstances should this certificate be used for the personal benefit of any individual. Violators will be liable for payment of the sales tax plus a penalty of 200% of the tax, and may be subject to conviction of a third-degree felony. Any violation will require the revocation of this certificate.

6. If you have questions about your exemption certificate, please call Taxpayer Services at 850-488-6800. The mailing address is PO Box 6480, Tallahassee, FL 32314-6480.

ESCAMBIA COMMUNITY CLINICS INC
COMMUNITY HEALTH NORTHWEST FLORIDA
2315 W JACKSON ST
PENSACOLA FL 32505-7552

LET'S THRIVE TOGETHER



Warren Averett

CPAs AND ADVISORS

www.warrenaverett.com

TAX RETURN

We sincerely appreciate the opportunity to serve you. If you have any questions regarding the enclosed, please do not hesitate to call.

CLIENT COPY

TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING
DECEMBER 31, 2024

PREPARED FOR:
ESCAMBIA COMMUNITY CLINICS INC.
2315 W JACKSON ST.
PENSACOLA, FL 32505

PREPARED BY:
WARREN AVERETT, LLC
350 W CEDAR STREET, SUITE 400
PENSACOLA, FL 32502

AMOUNT DUE OR REFUND:
NOT APPLICABLE

MAKE CHECK PAYABLE TO:
NOT APPLICABLE

MAIL TAX RETURN AND CHECK (IF APPLICABLE) TO:
NOT APPLICABLE

RETURN MUST BE MAILED ON OR BEFORE:
NOT APPLICABLE

SPECIAL INSTRUCTIONS:

THIS RETURN HAS BEEN PREPARED FOR ELECTRONIC FILING. IF YOU WISH TO HAVE IT TRANSMITTED ELECTRONICALLY TO THE IRS, PLEASE SIGN, DATE, AND RETURN FORM 8879-TE TO OUR OFFICE. WE WILL THEN SUBMIT THE ELECTRONIC RETURN TO THE IRS. DO NOT MAIL A PAPER COPY OF THE RETURN TO THE IRS. RETURN FORM 8879-TE TO US BY NOVEMBER 17, 2025

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS E-file Signature Authorization for a Tax Exempt Entity

For calendar year 2024, or fiscal year beginning _____, 2024, and ending _____, 20___

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

OMB No. 1545-0047

2024

Name of filer
ESCAMBIA COMMUNITY CLINICS INC.

EIN or SSN
59-3105246

Name and title of officer or person subject to tax
CHANDRA SMILEY, MSW
CEO

Part I Type of Return and Return Information

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

1a	**Form 990** check here	[X]	b **Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	1b	46,432,086.
2a	**Form 990-EZ** check here ...		b **Total revenue,** if any (Form 990-EZ, line 9)	2b	
3a	**Form 1120-POL** check here		b **Total tax** (Form 1120-POL, line 22)	3b	
4a	**Form 990-PF** check here ...		b **Tax based on investment income** (Form 990-PF, Part V, line 5)	4b	
5a	**Form 8868** check here		b **Balance due** (Form 8868, line 3c)	5b	
6a	**Form 990-T** check here		b **Total tax** (Form 990-T, Part III, line 4)	6b	
7a	**Form 4720** check here		b **Total tax** (Form 4720, Part III, line 1)	7b	
8a	**Form 5227** check here		b **FMV of assets at end of tax year** (Form 5227, Item D)	8b	
9a	**Form 5330** check here		b **Tax due** (Form 5330, Part II, line 19)	9b	
10a	**Form 8038-CP** check here		b **Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	10b	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that [X] I am an officer of the above entity or [ ] I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

[X] I authorize WARREN AVERETT, LLC to enter my PIN 05246

ERO firm name

Enter five numbers, but do not enter all zeros

as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____ Date _____

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 59356059356

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature _____ Date 11/10/25

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

EXTENDED TO NOVEMBER 17, 2025

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning and ending

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

C Name of organization
ESCAMBIA COMMUNITY CLINICS INC.
Doing business as COMMUNITY HEALTH NORTHWEST FLORI

Number and street (or P.O. box if mail is not delivered to street address) Room/suite
2315 W JACKSON ST.

City or town, state or province, country, and ZIP or foreign postal code
PENSACOLA, FL 32505

F Name and address of principal officer: CHANDRA SMILEY, MSW
SAME AS C ABOVE

D Employer identification number
59-3105246

E Telephone number
850-436-4630

G Gross receipts $ 46,455,421.

H(a) Is this a group return for subordinates? Yes [X] No

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

H(c) Group exemption number

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

J Website: WWW.HEALTHCAREWITHINREACH.ORG

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

L Year of formation: 1993

M State of legal domicile: FL

Part I Summary

1 Briefly describe the organization's mission or most significant activities: TO PROVIDE COMPREHENSIVE PRIMARY AND PREVENTIVE HEALTH CARE SERVICES TO RESIDENTS OF ESCAMBIA COUNTY

2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets.

Activities & Governance	3 Number of voting members of the governing body (Part VI, line 1a)	3	14
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	14
	5 Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	437
	6 Total number of volunteers (estimate if necessary)	6	15
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
	b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

		Prior Year	Current Year
Revenue	8 Contributions and grants (Part VIII, line 1h)	10,435,404.	7,123,124.
	9 Program service revenue (Part VIII, line 2g)	39,110,217.	37,561,245.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	-4,227,187.	-17,375.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	7,447,940.	1,765,092.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	52,766,374.	46,432,086.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	421,688.	24,742.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	31,669,089.	27,333,757.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b Total fundraising expenses (Part IX, column (D), line 25) 0.		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	23,482,776.	21,310,173.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	55,573,553.	48,668,672.
	19 Revenue less expenses. Subtract line 18 from line 12	-2,807,179.	-2,236,586.

		Beginning of Current Year	End of Year
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	23,820,283.	22,300,796.
	21 Total liabilities (Part X, line 26)	6,621,726.	7,338,825.
	22 Net assets or fund balances. Subtract line 21 from line 20	17,198,557.	14,961,971.

Part II Signature Block

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

Sign Here

CLIENT COPY
Signature of officer — Date

CHANDRA SMILEY, MSW, CEO
Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
CLAIRE C. DUREN, CPA				P01577924

Firm's name WARREN AVERETT, LLC — Firm's EIN 45-4084437

Firm's address 350 W CEDAR STREET, SUITE 400
PENSACOLA, FL 32502 — Phone no. 850-435-7400

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

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:
THE MISSION OF ESCAMBIA COMMUNITY CLINICS, INC. IS TO PROVIDE COMPREHENSIVE PRIMARY AND PREVENTIVE HEALTH CARE SERVICES TO RESIDENTS OF ESCAMBIA COUNTY AND THE SURROUNDING AREA. ESCAMBIA COMMUNITY CLINICS, INC. IS COMMITTED TO ASSURING ACCESS TO CARE FOR THE

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ..... ☐ Yes ☒ No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ..... ☐ Yes ☒ No
If "Yes," describe these changes on Schedule O.

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

4a (Code: _____) (Expenses $ 34,304,222. including grants of $ 24,742.) (Revenue $ 39,303,002.)
PATIENT SERVICES - TO PROVIDE QUALITY AMBULATORY MEDICAL CARE TO THE INDIGENT OF THE COMMUNITY REGARDLESS OF THE INDIVIDUAL'S ABILITY TO PAY.

4b (Code: _____) (Expenses $ _____ including grants of $ _____) (Revenue $ _____)

4c (Code: _____) (Expenses $ _____ including grants of $ _____) (Revenue $ _____)

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

4e Total program service expenses 34,304,222.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules *(continued)*

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	24		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		X	

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

				Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	437		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		X	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X
b	If "Yes," enter the name of the foreign country _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a			X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15			X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			X
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17			

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

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

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	14		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included on line 1a, above, who are independent	1b	14		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			X

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

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

Section C. Disclosure

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

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

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

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

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

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

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JOSEPH KLAWITTER	40.00									
CHIEF MEDICAL OFFICER				X				246,336.	0.	43,432.
(2) GEORGE SMITH	40.00									
MEDICAL DOCTOR						X		241,465.	0.	43,494.
(3) JUANITA FLEMING	40.00									
MD						X		224,049.	0.	35,642.
(4) GABRIEL HERNANDEZ	40.00									
CHIEF DENTAL OFFICER				X				248,278.	0.	10,083.
(5) JOSEPH MARDINI	40.00									
DDS						X		227,990.	0.	23,713.
(6) CHANDRA SMILEY	34.00									
CHIEF EXECUTIVE OFFICER	6.00			X				227,795.	0.	22,375.
(7) HALI PEARCE	40.00									
DO						X		221,877.	0.	11,425.
(8) MATTHEW SOUTHWICK	40.00									
MEDICAL DOCTOR						X		207,374.	0.	10,628.
(9) JASON BREWSTER	40.00									
CHIEF FINANCIAL OFFICER				X				161,432.	0.	39,520.
(10) DARRELL MILLER	40.00									
CHIEF PHARMACY OFFICER				X				172,833.	0.	15,564.
(11) JOHN CARNES	40.00									
CHIEF INFORMATION OFFICER				X				113,724.	0.	5,583.
(12) NATASHA HOWARD	40.00									
CHIEF OPERATIONS OFFICER				X				78,304.	0.	23,487.
(13) ANN OSINAME	0.50									
DIRECTOR	0.50	X						0.	0.	0.
(14) BOB WILSON	0.50									
DIRECTOR	0.50	X						0.	0.	0.
(15) BRETT ALDRIDGE	1.00									
SECRETARY	1.00	X		X				0.	0.	0.
(16) CLARA LONG	0.50									
DIRECTOR	0.50	X						0.	0.	0.
(17) DAISY WHITE	0.50									
DIRECTOR	0.50	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) DOROTHY FOSTER	0.50									
DIRECTOR	0.50	X						0.	0.	0.
(19) FREDDIE CATTOUSE	0.50									
DIRECTOR	0.50	X						0.	0.	0.
(20) GRACE MCCAFFERY	0.50									
DIRECTOR	0.50	X						0.	0.	0.
(21) JOHN PORTER	2.00									
PRESIDENT	3.00	X		X				0.	0.	0.
(22) JULES KARIHER	2.00									
VICE-PRESIDENT	2.00	X		X				0.	0.	0.
(23) JUSTIN LABRATO	2.00									
TREASURER	2.00	X		X				0.	0.	0.
(24) SEAN SEELY	0.50									
DIRECTOR	0.50	X						0.	0.	0.
(25) SHIRLEY HENDERSON	0.50									
DIRECTOR	0.50	X						0.	0.	0.
(26) THOMAS OWENS	0.50									
DIRECTOR	0.50	X						0.	0.	0.
1b Subtotal								2,371,457.	0.	284,946.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								2,371,457.	0.	284,946.

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 11

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

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

Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	5,845,589.			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	1,277,535.			
	g	Noncash contributions included in lines 1a-1f	1g	$			
	h	**Total.** Add lines 1a-1f			7,123,124.		
Program Service Revenue			Business Code				
	2a	PATIENT SERVICES	621990	19,332,393.	19332393.		
	b	PHARMACY SERVICES	621990	10,173,339.	10173339.		
	c	340B PRESCRIPTION DRUG ASSISTANCE	621990	4,387,084.	4,387,084.		
	d	CAPITATION REVENUE	621990	3,668,429.	3,668,429.		
	e						
	f	All other program service revenue					
	g	**Total.** Add lines 2a-2f		37,561,245.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		5,960.			5,960.
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
			(i) Real	(ii) Personal			
	6a	Gross rents 6a					
	b	Less: rental expenses 6b					
	c	Rental income or (loss) 6c					
	d	Net rental income or (loss)					
			(i) Securities	(ii) Other			
	7a	Gross amount from sales of assets other than inventory 7a					
	b	Less: cost or other basis and sales expenses 7b		23,335.			
	c	Gain or (loss) 7c		-23,335.			
	d	Net gain or (loss)			-23,335.	-23,335.	
	8a	Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18 8a					
	b	Less: direct expenses 8b					
	c	Net income or (loss) from fundraising events					
	9a	Gross income from gaming activities. See Part IV, line 19 9a					
	b	Less: direct expenses 9b					
	c	Net income or (loss) from gaming activities					
	10a	Gross sales of inventory, less returns and allowances 10a					
	b	Less: cost of goods sold 10b					
	c	Net income or (loss) from sales of inventory					
Miscellaneous Revenue			Business Code				
	11a	OTHER CLINIC REVENUE	812900	1,765,092.	1,765,092.		
	b						
	c						
	d	All other revenue					
	e	**Total.** Add lines 11a-11d		1,765,092.			
	12	**Total revenue.** See instructions		46,432,086.	39303002.	0.	5,960.

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	24,742.	24,742.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	1,408,745.	845,247.	563,498.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	19,654,329.	11,792,598.	7,861,731.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	4,738,204.	2,842,922.	1,895,282.	
10 Payroll taxes	1,532,479.	919,487.	612,992.	
11 Fees for services (nonemployees):				
a Management	37,697.		37,697.	
b Legal				
c Accounting	46,073.	46,073.		
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	1,762,105.	1,718,918.	43,187.	
12 Advertising and promotion	78,038.	19,509.	58,529.	
13 Office expenses	44,861.	23,201.	21,660.	
14 Information technology	1,254,016.	877,811.	376,205.	
15 Royalties				
16 Occupancy	2,298,655.	1,316,760.	981,895.	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	129,463.	103,570.	25,893.	
20 Interest	140,735.	140,735.		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,561,586.	1,249,269.	312,317.	
23 Insurance	601,365.	360,819.	240,546.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a PRESCRIPTION DRUGS	8,941,879.	8,941,879.		
b SUPPLIES	2,915,661.	2,213,793.	701,868.	
c REPAIRS AND MAINTENANCE	636,171.	381,703.	254,468.	
d MISCELLANEOUS EXPENSE	391,357.	83,601.	307,756.	
e All other expenses	470,511.	401,585.	68,926.	
25 **Total functional expenses.** Add lines 1 through 24e	48,668,672.	34,304,222.	14,364,450.	0.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

			(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing	538,829.	1	2,992,611.
	2	Savings and temporary cash investments	142,765.	2	98,566.
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	5,453,217.	4	4,069,410.
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use	586,620.	8	685,263.
	9	Prepaid expenses and deferred charges	308,882.	9	186,134.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a: 20,019,694.			
	b	Less: accumulated depreciation — 10b: 9,094,154.	12,092,821.	10c	10,925,540.
	11	Investments - publicly traded securities		11	
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets	616,448.	14	511,183.
	15	Other assets. See Part IV, line 11	4,080,701.	15	2,832,089.
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	23,820,283.	16	22,300,796.
Liabilities	17	Accounts payable and accrued expenses	2,512,871.	17	2,492,132.
	18	Grants payable		18	
	19	Deferred revenue	500.	19	0.
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	4,108,355.	25	4,846,693.
	26	**Total liabilities.** Add lines 17 through 25	6,621,726.	26	7,338,825.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	17,198,557.	27	14,961,971.
	28	Net assets with donor restrictions		28	
		Organizations that do not follow FASB ASC 958, check here ☐ **and complete lines 29 through 33.**			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	17,198,557.	32	14,961,971.
	33	Total liabilities and net assets/fund balances	23,820,283.	33	22,300,796.

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	46,432,086.
2	Total expenses (must equal Part IX, column (A), line 25)	2	48,668,672.
3	Revenue less expenses. Subtract line 2 from line 1	3	-2,236,586.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	17,198,557.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	14,961,971.

Part XII Financial Statements and Reporting

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

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

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization	Employer identification number
ESCAMBIA COMMUNITY CLINICS INC.	59-3105246

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						

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

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)) 14 %

15 Public support percentage from 2023 Schedule A, Part II, line 14 15 %

16a **33 1/3% support test - 2024.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support test - 2023.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10% -facts-and-circumstances test - 2024.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

b **10% -facts-and-circumstances test - 2023.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2023 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2024** (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from **2023** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2024.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization

b **33 1/3% support tests - 2023.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV | Supporting Organizations *(continued)*

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

a ☐ The organization satisfied the Activities Test. *Complete* **line 2** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* **line 3** *below.*

c ☐ The organization supported a governmental entity. *Describe in* **Part VI** *how you supported a governmental entity (see instructions).*

			Yes	No
2	Activities Test. **Answer lines 2a and 2b below.**			
a	*Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in* **Part VI identify those supported organizations and explain** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* **Part VI** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations. **Answer lines 3a and 3b below.**			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in **Part VI.**	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in **Part VI** the role played by the organization in this regard.	3b		

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

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

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

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

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

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

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations *(continued)*

Section D - Distributions		Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (prior IRS approval required - *provide details in* **Part VI**)	5	
6 Other distributions (describe in **Part VI**). See instructions.	6	
7 **Total annual distributions.** Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (*provide details in* **Part VI**). See instructions.	8	
9 Distributable amount for 2024 from Section C, line 6	9	
10 Line 8 amount divided by line 9 amount	10	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2024	(iii) Distributable Amount for 2024
1 Distributable amount for 2024 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2024 (reasonable cause required - *explain in* **Part VI**). See instructions.			
3 Excess distributions carryover, if any, to 2024			
a From 2019			
b From 2020			
c From 2021			
d From 2022			
e From 2023			
f **Total** of lines 3a through 3e			
g Applied to under distributions of prior years			
h Applied to 2024 distributable amount			
i Carryover from 2019 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2024 from Section D, line 7: $			
a Applied to underdistributions of prior years			
b Applied to 2024 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* **Part VI**. See instructions.			
6 Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* **Part VI**. See instructions.			
7 **Excess distributions carryover to 2025.** Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2020			
b Excess from 2021			
c Excess from 2022			
d Excess from 2023			
e Excess from 2024			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Schedule B (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

Name of the organization

ESCAMBIA COMMUNITY CLINICS INC.

Employer identification number

59-3105246

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	[X] 501(c)(3) (enter number) organization
	4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	527 political organization
Form 990-PF	501(c)(3) exempt private foundation
	4947(a)(1) nonexempt charitable trust treated as a private foundation
	501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

[X] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year ..... $ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization: ESCAMBIA COMMUNITY CLINICS INC.

Employer identification number: 59-3105246

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	SACRED HEART HOSPITAL 5151 N 9TH AVENUE PENSACOLA, FL 32504	$ 535,417.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	BAPTIST HOSPITAL 1000 W MORENO STREET PENSACOLA, FL 32501	$ 550,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3	DELTA DENTAL COMMUNITY CARE FOUNDATION ONE DELTA DRIVE MECHANICSBURG, PA 17055	$ 30,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
4	FLORIDA ASSOCIATION OF COMMUNITY HEALTH CENTERS 2340 HANSEN LN TALLAHASSEE, FL 32301	$ 88,286.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
5	SUNDAY'S CHILD PO BOX 12972 PENSACOLA, FL 32591	$ 17,248.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
6	FLORIDA PANHANDLE BREAST CANCER ASSOCIATION, INC. 8680 SCENIC HIGHWAY, UNIT 11 PENSACOLA, FL 32514	$ 50,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization

ESCAMBIA COMMUNITY CLINICS INC.

Employer identification number

59-3105246

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	FLORIDA BLUE FOUNDATION 4800 DEERWOOD CAMPUS PARKWAY JACKSONVILLE, FL 32246	$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: ESCAMBIA COMMUNITY CLINICS INC.

Employer identification number: 59-3105246

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

Name of organization

ESCAMBIA COMMUNITY CLINICS INC.

Employer identification number

59-3105246

Part III **Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this info. once.) $

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE D (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
ESCAMBIA COMMUNITY CLINICS INC.

Employer identification number
59-3105246

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).
- ☐ Preservation of land for public use (for example, recreation or education)
- ☐ Preservation of a historically important land area
- ☐ Protection of natural habitat
- ☐ Preservation of a certified historic structure
- ☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

		Held at the End of the Tax Year
a Total number of conservation easements	2a	
b Total acreage restricted by conservation easements	2b	
c Number of conservation easements on a certified historic structure included on line 2a	2c	
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year _____

4 Number of states where property subject to conservation easement is located _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1 $ _____

(ii) Assets included in Form 990, Part X $ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 $ _____

b Assets included in Form 990, Part X $ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

Part V Endowment Funds Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment _____ %
b Permanent endowment _____ %
c Term endowment _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations?	3a(i)		
(ii) Related organizations?	3a(ii)		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		385,335.		385,335.
b Buildings		12,150,514.	3,819,053.	8,331,461.
c Leasehold improvements				
d Equipment		5,216,920.	3,352,680.	1,864,240.
e Other		2,266,925.	1,922,421.	344,504.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				10,925,540.

Part VII Investments - Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))		

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) DEPOSITS	49,128.
(2) RIGHT OF USE ASSET	2,782,961.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 15, col. (B))*	2,832,089.

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) OPERATING LEASE LIABILITY	2,845,424.
(3) OTHER CURRENT LIABILITIES	1,269.
(4) LINE OF CREDIT	2,000,000.
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 25, col. (B))*	4,846,693.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ... X

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	46,233,892.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	0.
3	Subtract line 2e from line 1			3	46,233,892.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b	198,194.		
c	Add lines 4a and 4b			4c	198,194.
5	Total revenue. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 12.)*			5	46,432,086.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	48,470,478.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	0.
3	Subtract line 2e from line 1			3	48,470,478.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b	198,194.		
c	Add lines 4a and 4b			4c	198,194.
5	Total expenses. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 18.)*			5	48,668,672.

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2:

ESCAMBIA COMMUNITY CLINICS, INC. (ECC) HAS BEEN GRANTED AN EXEMPTION FROM INCOME TAXES UNDER INTERNAL REVENUE CODE, SECTION 501(C)(3) AS A NOT-FOR-PROFIT CORPORATION. ECC IS NOT AWARE OF ANY UNCERTAIN TAX POSITIONS THAT WOULD REQUIRE DISCLOSURE OR ACCRUAL IN ACCORDANCE WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

BAD DEBT 198,194.

PART XII, LINE 4B - OTHER ADJUSTMENTS:

BAD DEBT 198,194.

Part XIII Supplemental Information *(continued)*

SCHEDULE I
(Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
ESCAMBIA COMMUNITY CLINICS INC.

Employer identification number
59-3105246

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ..... [X] Yes [ ] No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II **Grants and Other Assistance to Domestic Organizations and Domestic Governments.** Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
PENSACOLA STATE COLLEGE FOUNDATION, INC - 1000 COLLEGE BLVD - PENSACOLA, FL 32504	59-6173057	501(C)(3)	10,000.	0.			SCHOLARSHIP SUPPORT

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ..... 1.

3 Enter total number of other organizations listed in the line 1 table .....

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance

Part IV **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

SCHEDULE J (Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

ESCAMBIA COMMUNITY CLINICS INC.

Employer identification number

59-3105246

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.			
	☐ First-class or charter travel	☐ Housing allowance or residence for personal use		
	☐ Travel for companions	☐ Payments for business use of personal residence		
	☐ Tax indemnification and gross-up payments	☐ Health or social club dues or initiation fees		
	☐ Discretionary spending account	☐ Personal services (such as maid, chauffeur, chef)		
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	2		
3	Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.			
	☐ Compensation committee	☐ Written employment contract		
	☐ Independent compensation consultant	☒ Compensation survey or study		
	☐ Form 990 of other organizations	☒ Approval by the board or compensation committee		
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:			
a	Receive a severance payment or change-of-control payment?	4a		X
b	Participate in or receive payment from a supplemental nonqualified retirement plan?	4b		X
c	Participate in or receive payment from an equity-based compensation arrangement?	4c		X
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:			
a	The organization?	5a		X
b	Any related organization?	5b		X
	If "Yes" on line 5a or 5b, describe in Part III.			
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:			
a	The organization?	6a		X
b	Any related organization?	6b		X
	If "Yes" on line 6a or 6b, describe in Part III.			
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III	7		X
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8		X
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9		

Part II **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) JOSEPH KLAWITTER	(i)	236,923.	9,413.	0.	7,533.	35,899.	289,768.	0.
CHIEF MEDICAL OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) GEORGE SMITH	(i)	231,750.	9,715.	0.	10,582.	32,912.	284,959.	0.
MEDICAL DOCTOR	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) JUANITA FLEMING	(i)	188,098.	35,951.	0.	3,113.	32,529.	259,691.	0.
MD	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) GABRIEL HERNANDEZ	(i)	215,000.	33,278.	0.	8,863.	1,220.	258,361.	0.
CHIEF DENTAL OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) JOSEPH MARDINI	(i)	203,936.	24,054.	0.	9,211.	14,502.	251,703.	0.
DDS	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) CHANDRA SMILEY	(i)	218,491.	9,304.	0.	10,082.	12,293.	250,170.	0.
CHIEF EXECUTIVE OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) HALI PEARCE	(i)	220,002.	1,875.	0.	0.	11,425.	233,302.	0.
DO	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) MATTHEW SOUTHWICK	(i)	193,100.	14,274.	0.	9,441.	1,187.	218,002.	0.
MEDICAL DOCTOR	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) JASON BREWSTER	(i)	135,462.	25,970.	0.	7,110.	32,410.	200,952.	0.
CHIEF FINANCIAL OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
(10) DARRELL MILLER	(i)	151,237.	21,596.	0.	4,931.	10,633.	188,397.	0.
CHIEF PHARMACY OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

SCHEDULE O (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization: ESCAMBIA COMMUNITY CLINICS INC.

Employer identification number: 59-3105246

FORM 990, ITEM C, DOING BUSINESS AS:
COMMUNITY HEALTH NORTHWEST FLORIDA

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:
AND THE SURROUNDING AREA. ESCAMBIA COMMUNITY CLINICS, INC. IS COMMITTED TO ASSURING ACCESS TO CARE FOR THE MEDICALLY NEEDY, UNDER INSURED, UNINSURED, AND UNDERSERVED POPULATIONS. ESCAMBIA COMMUNITY CLINICS, INC. SHALL ENDEAVOR TO PROVIDE CARE WITH COMPASSION, DIGNITY AND RESPECT FOR EACH PERSON REGARDLESS OF ABILITY TO PAY FOR SERVICES.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:
MEDICALLY NEEDY, UNDER INSURED, UNINSURED, AND UNDERSERVED POPULATIONS. ESCAMBIA COMMUNITY CLINICS, INC. SHALL ENDEAVOR TO PROVIDE CARE WITH COMPASSION, DIGNITY AND RESPECT FOR EACH PERSON REGARDLESS OF ABILITY TO PAY FOR SERVICES.

FORM 990, PART VI, SECTION B, LINE 11B:
THE EXECUTIVE AND FINANCE COMMITTEE REVIEWS AND DISCUSSES THE RETURN AT THEIR MONTHLY MEETING PRIOR TO THE RETURN BEING FILED. THE CURRENT YEAR RETURN IS COMPARED TO THE PRIOR YEAR AND ANY ISSUES ARE DISCUSSED AND SETTLED AT THE MEETING.

FORM 990, PART VI, SECTION B, LINE 12C:
OFFICERS AND DIRECTORS ARE REQUIRED TO DISCLOSE ANNUALLY INTERESTS THAT COULD GIVE RISE TO CONFLICT.

FORM 990, PART VI, SECTION B, LINE 15:
THE EXECUTIVE DIRECTOR'S SALARY IN DETERMINED BY THE BOARD OF DIRECTORS. AN EXERCISE IS PERFORMED WHERE COMPARISONS ARE MADE TO LIKE POSITIONS WITHIN THE COMMUNITY AS WELL AS TO SALARY SURVEYS WITH BOTH THE NATIONAL ASSOCIATION OF COMMUNITY HEALTH CENTERS AND THE FLORIDA ASSOCIATION OF COMMUNITY HEALTH CENTERS THAT ARE PUBLISHED ANNUALLY. THESE FACTORS ALONG WITH THE PERFORMANCE EVALUATION ARE CONSIDERED IN ANNUAL SALARY DECISIONS. IT IS THE OBJECTIVE OF THE BOARD THAT THE EXECUTIVE DIRECTOR IS PAID WITHIN THE 40-50TH PERCENTILE OF COMPARABLE POSITIONS.

FOR OFFICERS, THE EXECUTIVE DIRECTOR IS RESPONSIBLE FOR SALARY DETERMINATIONS. HER PROCESS MIRRORS THE PROCESS OUTLINED ABOVE FOR THE EXECUTIVE DIRECTOR'S SALARY. ADDITIONALLY, SHE RECEIVED APPROVAL FROM THE HR COMMITTEE TO MAKE ADJUSTMENTS TO OFFICER SALARIES.

THESE PROCESSES ARE THE SAME FOR BOTH BASE SALARY AND YEAR-END BONUS DETERMINATIONS.

FORM 990, PART VI, SECTION C, LINE 19:
MANAGEMENT DISCLOSES GOVERNING DOCUMENTS IN RESPONSE TO WRITTEN REQUESTS OF THE DOCUMENTS.

Name of the organization: ESCAMBIA COMMUNITY CLINICS INC.

Employer identification number: 59-3105246

FORM 990, PART XII, FINANCIAL STATEMENTS AND REPORTING

THE EXECUTIVE AND FINANCE COMMITTEE SERVES AS THE ORGANIZATION'S AUDIT COMMITTEE. THIS COMMITTEE ASSUMES THE RESPONSIBILITY FOR OVERSIGHT OF THE AUDIT OF THE ORGANIZATION'S FINANCIAL STATEMENTS AND THE SELECTION OF AN INDEPENDENT ACCOUNTANT.

Form **8868**
(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return or Excise Taxes Related to Employee Benefit Plans

File a separate application for each return.
Go to www.irs.gov/Form8868 for the latest information.

OMB No. 1545-0047

Electronic filing (e-file). You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Part I - Identification

Type or Print	Name of exempt organization, employer, or other filer, see instructions.	Taxpayer identification number (TIN)
File by the due date for filing your return. See Instructions.	ESCAMBIA COMMUNITY CLINICS INC.	59-3105246
	Number, street, and room or suite no. If a P.O. box, see instructions. 2315 W JACKSON ST.	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. PENSACOLA, FL 32505	

Enter the Return Code for the return that this application is for (file a separate application for each return) 01

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08	Form 990-T (governmental entities)	15

- After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.
- If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name _____
Plan Number _____
Plan Year Ending (MM/DD/YYYY)

Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)

The books are in the care of ATHENA DURANT
2315 WEST JACKSON STREET - PENSACOLA, FL 32505
Telephone No. 850-436-4630 Fax No. _____

- If the organization does not have an office or place of business in the United States, check this box .....
- If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ..... [ ] . If it is for part of the group, check this box ... and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until NOVEMBER 15, 20 25, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
[X] calendar year 20 24 or
tax year beginning _____, 20 _____, and ending _____, 20 _____

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return
Change in accounting period

3a	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	$	0.
b	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	$	0.
c	**Balance due.** Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	$	0.

For Privacy Act and Paperwork Reduction Act Notice, see instructions. Form 8868 (Rev. 1-2025)

LHA 423841 01-02-25

ESCAMBIA COMMUNITY CLINICS, INC.
d/b/a COMMUNITY HEALTH
NORTHWEST FLORIDA

FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION

DECEMBER 31, 2024 AND 2023

Warren Averett
CPAs AND ADVISORS
www.warrenaverett.com

The report accompanying this deliverable was issued by Warren Averett, LLC.

ESCAMBIA COMMUNITY CLINICS, INC. d/b/a
COMMUNITY HEALTH NORTHWEST FLORIDA
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DECEMBER 31, 2024 AND 2023

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Warren Averett
CPAs AND ADVISORS

350 W Cedar Street, Suite 400
Pensacola, FL 32502
850.435.7400
warrenaverett.com

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Escambia Community Clinics, Inc.
d/b/a Community Health Northwest Florida

Opinion

We have audited the accompanying financial statements of Escambia Community Clinics, Inc.,(d/b/a Community Health Northwest Florida) (a nonprofit organization), which comprise the statements of financial position as of December 31, 2024 and 2023, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Escambia Community Clinics, Inc. as of December 31, 2024 and 2023, and the changes in their net assets and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Escambia Community Clinics, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Escambia Community Clinics, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Escambia Community Clinics, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Escambia Community Clinics, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control related matters that we identified during the audit.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedules of grants, contracts and reimbursements revenue, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 16, 2024 on our consideration of Escambia Community Clinics, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance, and the results of that testing, and not to provide an opinion on internal control over financial reporting nor on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Escambia Community Clinics, Inc.'s internal control over financial reporting and compliance.

Warren Averett, LLC

Pensacola, Florida
June 17, 2025

ESCAMBIA COMMUNITY CLINICS, INC. d/b/a
COMMUNITY HEALTH NORTHWEST FLORIDA
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2024 AND 2023

ASSETS

	2024	2023
CURRENT ASSETS		
Cash	$ 3,091,177	$ 681,594
Patient services receivable, net	761,784	1,076,876
Other receivables	3,307,626	4,376,341
Prepaid expenses and other current assets	920,525	944,630
Total current assets	8,081,112	7,079,441
PROPERTY AND EQUIPMENT, NET	10,925,540	12,092,821
OPERATING LEASE RIGHT-OF-USE ASSETS, NET	2,782,961	4,031,573
GOODWILL	511,183	616,448
TOTAL ASSETS	$ 22,300,796	$ 23,820,283

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts payable	$ 989,677	$ 658,161
Accrued salaries and related expenses	547,477	683,127
Accrued compensated absences	926,148	1,148,336
Other current liabilities	30,099	23,747
Current portion of operating lease liabilities	913,013	1,362,822
Line of credit	2,000,000	-
Total current liabilities	5,406,414	3,876,193
OPERATING LEASE LIABILITIES, NET	1,932,411	2,745,533
TOTAL LIABILITIES	7,338,825	6,621,726
NET ASSETS		
Without donor restrictions	14,961,971	17,198,557
TOTAL LIABILITIES AND NET ASSETS	$ 22,300,796	$ 23,820,283

See notes to the financial statements.

ESCAMBIA COMMUNITY CLINICS, INC. d/b/a
COMMUNITY HEALTH NORTHWEST FLORIDA
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

	2024	2023
OPERATING REVENUES		
Net patient service revenues	$ 29,307,535	$ 28,071,044
340B prescription drug assistance program	4,387,084	5,921,334
Capitation revenue	3,668,429	4,610,289
Other	1,816,675	1,107,058
Total operating revenues	39,179,723	39,709,725
PUBLIC SUPPORT		
Grant, contracts and reimbursements	7,071,541	10,359,192
TOTAL OPERATING REVENUES AND PUBLIC SUPPORT	46,251,264	50,068,917
FUNCTIONAL EXPENSES		
Healthcare services	33,965,293	38,101,783
Support services	14,364,450	16,914,040
Total functional expenses	48,329,743	55,015,823
INCOME (LOSS) FROM OPERATIONS	(2,078,479)	(4,946,906)
OTHER INCOME (EXPENSES)		
Interest income	5,960	141,799
Interest expense	(140,735)	(111,017)
Gain on NMTC Unwind	-	2,100,540
Other income (loss)	(23,332)	8,405
Total other income (expenses)	(158,107)	2,139,727
CHANGE IN NET ASSETS	(2,236,586)	(2,807,179)
NET ASSETS AT BEGINNING OF YEAR	17,198,557	20,005,736
NET ASSETS AT END OF YEAR	$ 14,961,971	$ 17,198,557

See notes to the financial statements.

ESCAMBIA COMMUNITY CLINICS, INC. d/b/a
COMMUNITY HEALTH NORTHWEST FLORIDA
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2024

	Healthcare Services	Support Services	Total
SALARIES AND RELATED EXPENSES			
Salaries	$ 12,541,819	$ 8,361,212	$ 20,903,031
Payroll taxes and fringe benefits	3,858,436	2,572,290	6,430,726
Total salaries and related expenses	16,400,254	10,933,503	27,333,757
OTHER EXPENSES			
Prescription drugs and 340B program	10,102,870	-	10,102,870
Occupancy and security	1,112,528	741,685	1,854,213
Contracted medical professionals	920,406	-	920,406
Supplies	1,052,803	701,868	1,754,671
Telephone and utilities	360,315	240,210	600,525
Conferences	103,570	25,893	129,463
Depreciation and amortization	1,249,269	312,317	1,561,586
Dues and memberships	103,388	68,926	172,314
Equipment rental	4,907	19,627	24,534
Miscellaneous	76,939	307,756	384,695
Postage and shipping	18,294	2,033	20,327
Professional fees	46,074	37,697	83,770
Recruitment cost	42,045	4,672	46,717
Repairs and maintenance	381,703	254,468	636,171
Insurance	360,819	240,546	601,365
Contractual services	731,788	38,515	770,303
Software fees	877,811	376,205	1,254,016
Advertising	19,510	58,529	78,038
Total other expenses	17,565,039	3,430,947	20,995,984
TOTAL EXPENSES	$ 33,965,293	$ 14,364,450	$ 48,329,741

See notes to the financial statements.

ESCAMBIA COMMUNITY CLINICS, INC. d/b/a
COMMUNITY HEALTH NORTHWEST FLORIDA
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2023

	Healthcare Services	Support Services	Total
SALARIES AND RELATED EXPENSES			
Salaries	$14,491,967	$9,661,311	$ 24,153,278
Payroll taxes and fringe benefits	4,591,094	3,060,730	7,651,824
Total salaries and related expenses	19,083,061	12,722,041	31,805,102
OTHER EXPENSES			
Prescription drugs and 340B program	9,958,743	-	9,958,743
Occupancy and security	1,317,325	878,216	2,195,541
Contracted medical professionals	1,145,091	-	1,145,091
Supplies	1,390,794	927,196	2,317,990
Telephone and utilities	406,643	271,095	677,738
Conferences	141,539	35,385	176,924
Depreciation and amortization	1,387,075	346,769	1,733,844
Dues and memberships	150,842	100,562	251,404
Equipment rental	2,445	9,781	12,226
Miscellaneous	73,476	293,906	367,382
Postage and shipping	38,333	4,259	42,592
Professional fees	192,878	157,810	350,688
Recruitment cost	70,946	7,883	78,829
Repairs and maintenance	475,357	316,905	792,262
Insurance	349,545	233,030	582,575
Contractual services	1,067,156	56,166	1,123,322
Software fees	777,221	333,095	1,110,316
Advertising	73,313	219,941	293,254
Total other expenses	19,018,722	4,191,999	23,210,721
TOTAL EXPENSES	$ 38,101,783	$ 16,914,040	$ 55,015,823

See notes to the financial statements.

ESCAMBIA COMMUNITY CLINICS, INC. d/b/a
COMMUNITY HEALTH NORTHWEST FLORIDA
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ (2,236,586)	$ (2,807,179)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Amortization	105,265	105,265
Depreciation	1,456,321	1,628,579
Amortization of right-of-use assets	1,397,827	2,035,240
Loss on disposal of asset	23,334	-
Debt forgiveness - NMTC Unwind	-	(2,100,540)
Changes in assets and liabilities:		
Patient services receivable, net	315,092	(253,139)
Other receivables	1,068,715	(294,808)
Prepaid expenses and other current assets	24,105	(254,951)
Accounts payable	331,516	(352,389)
Accrued salaries and related expenses	(135,650)	(446,314)
Accrued compensated absences	(222,188)	36,866
Operating lease liabilities	(1,412,146)	(2,021,741)
Other liabilities	6,352	84,756
Net cash provided by (used in) operating activities	721,957	(4,640,355)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(312,374)	(619,575)
CASH FLOWS FROM FINANCING ACTIVITIES		
Principal payments on long-term debt	-	(3,332,586)
Draws on line of credit	2,000,000	-
Net cash used in financing activities	2,000,000	(3,332,586)
NET INCREASE (DECREASE) IN CASH	2,409,583	(8,592,516)
CASH AT BEGINNING OF YEAR	681,594	9,274,110
CASH AT END OF YEAR	$ 3,091,177	$ 681,594
SUPPLEMENTAL CASH FLOW INFORMATION		
Cash paid for interest	$ 140,735	$ 111,017

See notes to the financial statements.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND DESCRIPTION OF ORGANIZATION

Description of Organization

Escambia Community Clinics, Inc. (ECC) (d/b/a Community Health Northwest Florida) is a not-for-profit health care corporation incorporated under the laws of the state of Florida in January 1992. ECC is a Federally Qualified Health Center (FQHC) that receives federal grant funds pursuant to Section 330 of the Public Health Service Act, 42 U.S.C. 254b, a program, which is administrated by the Bureau of Primary Health Care with the United States Department of Health and Human Services (DHHS). The mission of ECC is to provide quality outpatient primary and acute health care services to citizens of Escambia County and surrounding areas, with a special focus to provide access to care for the underinsured, uninsured, working poor and the medically needy, regardless of their ability to pay for services.

In 2024, the Board of Directors of ECC established the Community Health Northwest Florida Foundation, Inc (the Foundation). Although the Foundation did not engage in any activities during 2024, management expects it to commence operations in 2025.

Financial Statement Presentation

ECC is required to report information regarding its financial position and activities according to two classes of net assets: with donor restrictions or without donor restrictions. Net assets are classified based on donor restrictions, if any, that may or may not be met by actions of management or by the passage of time. Currently, there are no net assets with donor restrictions.

Net Patient Service Revenue and Accounts Receivable

Patient care service revenue is reported at the amount that reflects the consideration to which ECC expects to be entitled in exchange for providing patient care. Patient receivables represent amounts due from patients and third-party payors (including health insurers and government payors).

ECC has agreements with third-party payors to charge rates at amounts different from its published rates. A summary of the payment arrangements with major third-party payors is as follows:

Medicaid – ECC, as an FQHC, receives reimbursement from Medicaid based upon its costs of providing services to Medicaid eligible patients. ECC is reimbursed for cost reimbursable items at a contracted rate with settlement determined on a quarterly basis after submission of wrap-around cost reports by ECC and audits thereof by the Medicaid fiscal intermediary. Additionally, ECC is paid a capitation payment from a managed care organization for a large portion of its Medicaid patients as a result of the state of Florida's reorganization of Medicaid.

Medicare – ECC is eligible for cost reimbursements from Medicare based upon its costs of providing services. Services rendered to Medicare patients are paid at a tentative rate with final settlement determined after submission of annual cost reports by ECC and audits thereof by the Medicare fiscal intermediary.

ECC reports patient accounts receivable for services rendered at net realizable amounts from third-party payors, patients and others. Net patient services revenue is recognized in the period services are provided at the estimated net realizable amount from Medicare, Medicaid, commercial insurers,

other third-party payors and patients. Established rates are maintained for patient services provided; however, actual collectible revenue is normally realized at a discount to these rates. Contractual adjustments represent the difference between the amounts billed for these services and the amounts that are reimbursable by third-party payors.

Generally, patients who are covered by third-party payors are responsible for related deductibles and coinsurance, which vary in amount. ECC estimates the transaction price for patients with deductibles and coinsurance and for those who self-pay based on historical experience and current market conditions and reasonable and supportable forecasts. The initial estimate of the transaction price is determined by reducing the standard charge by any contractual adjustments, discounts and implicit price concessions based on historical collection experience and reasonable and supportable forecasts. Subsequent changes to the estimate of the transaction price are generally recorded as adjustments to patient service revenue in the period of the change.

Subsequent changes that are determined to be the result of an adverse change in the patient's ability to pay are recorded as credit losses. There are various factors that can impact the collection trends, such as a change in the general economy, which in turn have an impact on unemployment rates and the number of uninsured and underinsured patients, the increased burden of copayments to be made by patients with insurance and business practices related to collection efforts. These factors continuously change and can have an impact on collection trends and the revenue estimation process. As a practical expedient, ECC applies a portfolio approach for the patient service revenue stream to group contracts with similar characteristics and analyze historical cash collections trends. The contracts within the portfolio share the characteristics conducive to ensuring that the results do not materially differ if it were to be applied to individual patient contracts related to each patient encounter.

For receivables associated with services provided to patients who have third-party coverage, which includes patients with deductible and copayment balances due from which third-party coverage exists for part of the bill, ECC analyzes contractually due amounts and provides an allowance for implicit price concessions and a provision for implicit price concessions, if necessary. For receivables associated with self-pay patients, ECC records a significant provision for implicit price concessions in the period of service on the basis of its past experience and reasonable and supportable forecasts, which indicates that many patients are unable to pay the portion of their bill for which they are financially responsible. The difference between the billed rates and the amounts actually collected after all reasonable collection efforts have been exhausted is charged off against the allowance for implicit price concessions. ECC does not maintain a material allowance for implicit price concessions from third-party payors, nor did it have significant write-offs from third-party payors.

Charity Care

Quality medical care is provided to all persons requiring treatment regardless of their ability to pay. A patient is classified as a charity patient by reference to certain established policies of ECC. In assessing a patient's inability to pay, ECC utilizes the most recently published federal poverty income guidelines. In addition, charity services include charges for services provided to Medicaid patients less payments actually received. These charges are included in net patient service revenue. The cost of charity care provided by ECC for the years ended December 31, 2024 and 2023, was $8,630,691 and $9,234,818, respectively.

Grant and Contract Revenue
Revenue from government grants and contracts designated for specific activities is recognized in the period when expenditures have been incurred in compliance with the grantor's restrictions. Grants and contracts awarded for the acquisition of long-lived assets are reported as changes to net assets, in the absence of donor stipulations to the contrary, during the year in which the assets are acquired. Cash received in advance of revenue recognized is recorded as deferred revenue. Grant and contract receivables are reported at their outstanding unpaid balances.

Capitation Revenue
ECC has agreements with managed care organizations and the Department of Public Health to provide medical services to subscribing participants. Under these agreements, ECC receives monthly capitation payments based on the number of each plan's participants assigned to ECC, regardless of services actually performed by ECC.

Section 340B Program of the Public Health Service Act
ECC offers reduced price medications to low-income, uninsured patients through arrangements with contracted pharmacies. Revenue is earned as prescriptions are filled and provided to patients.

Long-Lived Assets
Long-lived assets that are subject to depreciation and amortization are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. No impairment losses were recorded for the years ended December 31, 2024 and 2023.

Property and Equipment
Property and equipment is stated at cost. ECC capitalizes all property and equipment purchases in excess of $5,000. Donated property and equipment are recorded at estimated fair market value at the date of the donation. Depreciation is calculated using the straight-line method over the following estimated useful lives:

Buildings	39 years
Improvements	15 years
Machinery and equipment	3-7 years
Vehicles	5-6 years
Software	3 years

Property and equipment acquired with Section 330 grant funds are considered to be owned by ECC. However, the funding source has a reversionary interest in the property, as well as the right to determine the use of any proceeds from the sale of assets purchased with their funds.

Goodwill
Goodwill consists of the excess of cost over the fair value of net assets acquired. Goodwill is amortized over a ten-year period from the asset purchase date.

Compensated Absences
ECC provides paid time off (PTO) benefits, which include vacation, holiday and sick time, for its full-time employees and some part-time employees who meet hourly work requirements. Employees are granted PTO benefits in varying amounts to specified maximums depending on tenure with ECC. Generally, after one year of service, employees are entitled to all accrued PTO upon termination or retirement up to 80 hours. A maximum accrual of PTO is limited to two times the annual accrual (or two years).

Donated Services
Contributions of donated services that create or enhance nonfinancial assets or that require specialized skills, which are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation, are recorded at fair value in the period received. Donated services totaled $51,583 and $5,933 for the years ended December 31, 2024 and 2023, respectively.

Income Taxes
ECC has been granted an exemption from income taxes under Internal Revenue Code, Section 501(c)(3) as a not-for-profit corporation. ECC is not aware of any uncertain tax positions that would require disclosure or accrual in accordance with GAAP.

Functional Allocation of Expenses
The costs of providing the various programs and supporting activities have been summarized on a functional basis in the statements of activities. Accordingly, costs have been allocated among the program and supporting services benefited. The expenses that are allocated are compensation and benefits, which are allocated on the basis of estimates of time and effort; occupancy costs and depreciation, which are allocated on a square footage basis; and supplies, which are allocated based on average employee headcount.

Use of Estimates
The preparation of financial statements in accordance with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities as of the date of the financial statements, and the reported amounts of revenues, expenses and other changes in net assets during the reporting period. Actual results could differ from those estimates.

Right-Of-Use Lease Assets and Lease Liabilities
Right-of-use assets and liabilities are initially measured at the present value of lease payments over the lease term, discounted using the interest rate implicit in the lease at the commencement date. Right-of-use assets are adjusted for any lease payments made prior to lease commencement, lease incentives, and accrued rent. If the rate implicit in the lease cannot be readily determined, the ECC will use the risk-free interest rate. ECC's leases may include options to extend or terminate the lease. When it is reasonably certain that ECC will exercise such option, the lease term includes those periods. Lease expense for operating leases is recognized on a straight-line basis over the lease term. Some of the lease agreements include variable rental payments that periodically adjust to rates and charges stated in the agreements.

Subsequent Events
Management has evaluated subsequent events for recognition or disclosure through June 17, 2025, the date the financial statements were available to be issued.

2. PATIENT SERVICES RECEIVABLE AND NET PATIENT SERVICE REVENUES

The opening balance of net accounts receivable was $823,737 at January 1, 2023. Accounts receivable recorded net of the allowance for implicit price concessions and allowance for contractual adjustments at December 31, 2024 and 2023, are as follows:

	2024	2023
Patient services receivable, gross	$ 2,157,304	$ 2,733,630
Allowance for contractual adjustments	(1,305,879)	(1,457,483)
Allowance for credit losses	(89,641)	(199,271)
Patient services receivable, net	$ 761,784	$ 1,076,876

Patient fees revenue, net of provision for contractual allowances and implicit price concessions, consists of the following for the years ended:

	2024	2023
Gross patient service revenues	$ 53,177,114	$ 53,907,044
Contractual adjustments and credit loss adjustments	(23,869,579)	(25,836,000)
Net patient service revenue	$ 29,307,535	$ 28,071,044

3. PROPERTY AND EQUIPMENT

Property and equipment consisted of the following:

	2024	2023
Land	$ 385,335	$ 385,335
Buildings and leasehold improvements	11,931,057	11,942,561
Equipment	5,216,919	5,172,167
Vehicles	1,018,192	1,018,192
Software	1,248,733	1,234,763
Construction in progress	219,457	8,116
	20,019,693	19,761,134
Less accumulated depreciation	(9,094,153)	(7,668,313)
Property and equipment, net	$ 10,925,540	$ 12,092,821

Depreciation expense for the years ended December 31, 2024 and 2023, totaled $1,539,200 and $1,628,579, respectively.

4. GOODWILL

In April 2019, ECC acquired the assets of two pharmacies, which have historically served the underinsured, uninsured and working poor citizens of Escambia County. The purchase price was approximately $850,000 and was allocated to the tangible and intangible assets acquired. ECC recorded goodwill of $788,618 as of December 31, 2019, that is being amortized over ten years.

In August 2021, ECC acquired the assets of a pharmacy. The purchase price was approximately $270,000 and was allocated to the tangible and intangible assets acquired. ECC recorded goodwill of $264,031 as of December 31, 2021, that is being amortized over ten years.

Amortization expense related to goodwill assets was $105,265 for the each of the years ending December 31, 2024 and 2023.

5. LINE OF CREDIT

ECC obtained a revolving line of credit (LOC) with a financial institution in the principal amount of $2,500,000. During 2024, ECC had outstanding borrowings of $2,000,000 under this LOC. The LOC is secured by property of ECC and bears interest at a variable rate based on the lender's prime rate.

ECC has certain financial covenants relating to its LOC. Management indicates it was in violation of these covenants as of December 31, 2024 and obtained a waiver of such violations from the financial institution. Subsequently, the LOC was further renewed through July 30, 2025 under similar terms.

6. NEW MARKET TAX CREDIT TRANSACTION

During 2016, ECC restructured operations and entered into transactions in order to make additional funds available through the New Markets Tax Credit (NMTC) Program. The additional funds were used to partially finance the construction of a new clinic, which was completed in January 2018.

In August 2023, the NMTC compliance period ended, and the Federal and State Investment Fund investors exercised their put option. As a result, ECC was able to gain control of and cancel the $6.4 million in notes payable, which is offset by its forgiveness of the $4.3 million note receivable from the State Investment Fund. For the year ended December 31, 2023, ECC recognized a net gain on the transaction of approximately $2.1 million.

7. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

ECC has a policy to manage its liquidity and reserves following three guiding principles: operating within a prudent range of financial stability, maintaining adequate liquidity to fund near-term operations, and maintaining sufficient reserves to provide reasonable assurance that long-term obligations will be discharged.

	2024	2023
Cash	$ 3,091,177	$ 681,594
Patient services receivable, net	761,784	1,076,876
Other receivables	3,307,626	4,376,341
Financial assets available to meet cash needs for expenditures within one year	$ 7,160,587	$ 6,134,811

8. RELATED PARTY TRANSACTIONS

ECC is a recipient of community benefit grant awards through agreements with Sacred Heart Health System, Inc. (SHH) and Baptist Hospital, Inc. (BH). The grant proceeds are to be used specifically to support the otherwise uncompensated costs (including general and administrative costs properly allocable under GAAP), which ECC reasonably projects it will incur in providing comprehensive, community-based, preventive and primary health and dental care, behavioral health services, related enabling services, outreach, health education and promotion, risk management and other appropriate services and programs that promote access to and availability of continuous care for the residents of the Escambia and Santa Rosa County service area. The Chairman and Vice Chairman positions of ECC's Board of Directors are held by executives from BH and SHH. The total amount of awards ECC received under these Community Benefit Grant Agreements for each of the years ended December 31, 2024 and 2023, was approximately $1,100,000.

9. RETIREMENT PLAN

ECC provides a 403(b)-retirement plan for its employees. ECC makes discretionary contributions up to 3% of the participant's elective deferral. Contributions were $547,752 and $1,054,562 for the years ended December 31, 2024 and 2023, respectively.

10. SELF-INSURANCE

ECC has in place a large deductible policy for health insurance for its employees and supplements the policy with reinsurance.

ECC is responsible for paying eligible claims up to the maximum deductible of $50,000 per employee, as well as the premium for the reinsurance. The maximum amount of losses for which ECC could be held responsible in any given policy period is $1,000,000. The insurance company administers the claims and payments as a third-party service provider.

ECC established reserves for open and expected claims of approximately $388,700 and $527,000 as of December 31, 2024 and 2023, respectively, which are included in accrued expenses in the accompanying financial statements. Further adjustments to the amounts recorded from estimates and final settlements will be recorded in the statements of activities when adjustments become known.

11. OPERATING LEASE LIABILITIES

ECC leases equipment, office and clinical space from various companies with lease terms that expire between 2025 through 2030. At December 31, 2024 and 2023, the weighted average discount rate was 1.89% and 1.76% respectively and the weighted average remaining term (in years) was 4.26 and 4.47, respectively. For the years ended December 31, 2024 and 2023, total operating lease costs were $1,476,054 and $1,426,401, respectively, and short-term lease

expenses were $130,097 and $323,362, respectively. The future minimum lease payment for each of the succeeding five years and thereafter, remaining under the noncancelable operating lease, consisted of the following:

Year Ending December 31,	Amount
2025	$ 913,013
2026	621,768
2027	403,778
2028	314,272
2029	320,558
Thereafter	381,206
Total minimum lease payments	2,954,595
Less imputed interest	(109,171)
Present value of operating lease liabilities	2,845,424
Less current portion of operating lease liabilities	(913,013)
Remaining balance of operating lease liabilities	$ 1,932,411

Total cash paid for operating lease liabilities for the years ended December 31, 2024 and 2023, were $1,451,550 and $1,412,146, respectively.

12. CONCENTRATIONS AND CREDIT RISK

Concentrations
ECC's primary operations and service area include most communities of Escambia County, Florida. ECC grants credit without collateral to its patients, who are uninsured, insured under third-party payor arrangements, primarily with Medicare, Medicaid and various commercial insurance companies.

The significant concentrations of patient services receivable at December 31, 2024 and 2023, were approximately:

	2024	2023
Medicare	10%	5%
Medicaid	71%	78%
Other	15%	13%
Self-pay	4%	2%
	100%	98%

Approximately 9% and 15% of ECC's total revenues in 2024 and 2023, respectively, were provided by grants through DHHS. ECC is economically dependent on this funding source.

Deposits
ECC occasionally maintains cash balances in excess of the insured limits provided by the Federal Deposit Insurance Corporation (FDIC). As of December 31, 2024 and 2023, deposits at financial institutions exceeded FDIC insured limits by approximately $3 million and $2 million, respectively.

13. MEDICAL MALPRACTICE CLAIMS COVERAGE

The Federally Supported Health Centers Assistance Act of 1992 and 1995 granted medical malpractice liability protection through the Federal Tort Claims Act to FQHCs. Under this legislation, ECC, employees and eligible contractors are considered federal employees immune from suit with the federal government acting as their primary insurer.

14. CONTINGENCIES

The healthcare industry is subject to numerous laws and regulations of federal, state and local governments. Compliance with these laws and regulations is subject to future government review and interpretation, as well as regulatory actions unknown or unasserted at this time. Government activity continues to increase with respect to investigations and allegations concerning possible violations by healthcare providers of fraud and abuse statutes and regulations, which could result in the imposition of significant fines and penalties, as well as significant repayments for patient service previously billed. Management is not aware of any material incidents of noncompliance; however, the possible future financial effects, if any, are not presently determinable.

During the normal course of business, ECC may become involved in various legal issues. In the opinion of management, any such matters will not have a material effect upon the financial position of ECC, and significant losses, if any, would be adequately covered by insurance.

15. SUBSEQUENT EVENTS

In 2025, ECC repaid $1 million towards the outstanding balance on the line of credit.

SUPPLEMENTARY INFORMATION

ESCAMBIA COMMUNITY CLINICS, INC. d/b/a
COMMUNITY HEALTH NORTHWEST FLORIDA
SCHEDULES OF GRANTS, CONTRACTS AND REIMBURSEMENTS REVENUE
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

	2024	2023
Federal government		
Health Resources and Services Administration	$ 4,398,666	$ 7,436,286
Total federal government	4,398,666	7,436,286
State government		
State of Florida Agency for Health Care Administration	1,034,872	1,204,382
Total state government	1,034,872	1,204,382
Community		
Sacred Heart Health System	535,417	535,417
Baptist Health Care	550,000	550,000
Total community	1,085,417	1,085,417
Other	552,586	633,107
TOTAL GRANTS, CONTRACTS AND REIMBURSEMENTS	$ 7,071,541	$ 10,359,192

See independent auditors' report.

COMPLIANCE SECTION

ESCAMBIA COMMUNITY CLINICS, INC. d/b/a
COMMUNITY HEALTH NORTHWEST FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

Federal Agency Pass-Through Entity Federal Program	Assistance Listing Number	Contract/ Award	Pass-Through Entity Identifying Number	Federal Expenditures	Subrecipients
U.S. Department of Health & Human Services					
Health Center Cluster					
Health Center Program	93.224	6-H80CS08755-15-13	N/A	$ 3,902,774	$ -
Health Center Program	93.224	6 C16CS50441-01-03	N/A	285,786	-
Grants for New and Expanded Services					-
under the Health Center Program	93.527	6-H2ECS45574-02-01	N/A	83,336	-
COVID - 19 Grants for New and Expanded Services					
under the Health Center Program	93.527	1 H8LCS51971-01-00	N/A	126,770	-
Total Health Center Cluster				4,398,666	-
TOTAL EXPENDITURES OF FEDERAL AWARDS				$ 4,398,666	$ -

The accompanying notes are an integral part of this schedule.

ESCAMBIA COMMUNITY CLINICS, INC. d/b/a
COMMUNITY HEALTH NORTHWEST FLORIDA
NOTES TO THE SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

1. BASIS OF PRESENTATION

The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Since the schedule presents only a select portion of the operations of Escambia Community Clinics, Inc. (ECC), it is not intended to and does not present the financial position, changes in net assets or cash flows of ECC.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of ECC under programs of the federal government for the year ended December 31, 2024. Expenditures reported on the schedule are reported on the accrual basis of accounting. ECC did not elect to utilize the ten percent de minimis indirect cost rate allowed under the Uniform Guidance.

3. PROGRAM CLUSTERS

The U.S. Office of Management and Budget Compliance Supplement defines a cluster of programs as a grouping of closely related programs that share common compliance requirements. There was one program that met this criterion for the current fiscal year, Assistance Listing Number 93.224/ 93.527 – Health Center Program Cluster.

4. CONTINGENCY

The grant revenue accounts are subject to audit and adjustment. If any expenditures or expenses are disallowed by the grantor agencies as a result of such audit, any claim for reimbursement to the grant agencies would become a liability of ECC. In the opinion of management, all grant expenditures are in compliance with the terms of the grant agreements and applicable federal laws and regulations.

Warren Averett
CPAs AND ADVISORS

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors
Escambia Community Clinics, Inc.
d/b/a Community Health Northwest Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Escambia Community Clinics, Inc. (a nonprofit organization, ECC) (d/b/a Community Health Northwest Florida), which comprise the statement of financial position as of December 31, 2024, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 17, 2025.

Report on Internal Control Over Financial Reporting
In planning and performing our audit of the financial statements, we considered ECC's internal control over financial reporting (internal control) as a basis for determining the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of ECC's internal control. Accordingly, we do not express an opinion on the effectiveness of ECC's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of ECC's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether ECC's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of ECC's internal control nor on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering ECC's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Warren Averett, LLC

Pensacola, Florida
June 17, 2025

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors
Escambia Community Clinics, Inc.
d/b/a Community Health Northwest Florida

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Escambia Community Clinics, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of Escambia Community Clinics, Inc.'s major federal program for the year ended December 31, 2024. Escambia Community Clinics, Inc.'s major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Escambia Community Clinics, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Escambia Community Clinics, Inc. and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Escambia Community Clinics, Inc.'s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Escambia Community Clinics, Inc.'s federal programs.

Auditors' Responsibilities for the Audit of Compliance
Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Escambia Community Clinics, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Escambia Community Clinics, Inc.'s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Escambia Community Clinics, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Escambia Community Clinics, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Escambia Community Clinics, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance
A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program, will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency or a combination of deficiencies in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Warren Averett, LLC

Pensacola, Florida
June 17, 2025

ESCAMBIA COMMUNITY CLINICS, INC. d/b/a
COMMUNITY HEALTH NORTHWEST FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2024

I. SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued:		Unmodified	
Internal control over financial reporting:			
• Material weakness(es) identified?	____ Yes	X No	
• Significant deficiency(ies) identified that is/are not considered to be material weaknesses?	____ Yes	X	None Reported
Noncompliance material to financial statements noted?	____ Yes	X No	

Federal Awards

Internal control over major programs:			
• Material weakness(es) identified?	____ Yes	X No	
• Significant deficiency(ies) identified that is/are not considered to be material weaknesses?	____ Yes	X	None Reported
Type of auditors' report issued on compliance for major programs:		Unmodified	
• Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance?	____ Yes	X No	

Identification of major programs:

Assistance Listing Number	Name of Federal Program or Cluster
93.224/93.527	Health Center Cluster

Dollar threshold used to distinguish between type A and type B programs:		$750,000	
Auditee qualified as low-risk auditee?	X Yes	____ No	

ESCAMBIA COMMUNITY CLINICS, INC. d/b/a
COMMUNITY HEALTH NORTHWEST FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2024

II. FINANCIAL STATEMENT FINDING

We noted no findings or matters that are required to be reported in accordance with *Government Auditing Standards.*

III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

We noted no findings or matters that are required to be reported in accordance with the Uniform Guidance.

ESCAMBIA COMMUNITY CLINICS, INC. d/b/a
COMMUNITY HEALTH NORTHWEST FLORIDA
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2024

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS

Finding 2023-001 – During our review of ECC's capital asset accounts, we noted multiple intangible assets, related to new software expenses and warranty costs, that had been incorrectly capitalized and depreciated during the fiscal year ended December 31, 2023.

Status - Finding was resolved in fiscal year 2024.

ESCAMBIA COMMUNITY CLINICS, INC.
d/b/a COMMUNITY HEALTH
NORTHWEST FLORIDA

FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION

DECEMBER 31, 2023 AND 2022

Warren Averett
CPAs AND ADVISORS
www.warrenaverett.com

The report accompanying this deliverable was issued by Warren Averett, LLC.

ESCAMBIA COMMUNITY CLINICS, INC. d/b/a
COMMUNITY HEALTH NORTHWEST FLORIDA
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Warren Averett
CPAs AND ADVISORS

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Pensacola, FL 32502
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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Escambia Community Clinics, Inc.
d/b/a Community Health Northwest Florida

Opinion

We have audited the accompanying consolidated financial statements of Escambia Community Clinics, Inc.,(d/b/a Community Health Northwest Florida) (a nonprofit organization) and subsidiaries, which comprise the consolidated statements of financial position as of December 31, 2023 and 2022, and the related consolidated statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Escambia Community Clinics, Inc. and subsidiaries as of December 31, 2023 and 2022, and the changes in their net assets and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Escambia Community Clinics, Inc. and subsidiaries and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Escambia Community Clinics, Inc. and subsidiaries' ability to continue as a going concern within one year after the date that the consolidated financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Escambia Community Clinics, Inc. and subsidiaries' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Escambia Community Clinics, Inc. and subsidiaries' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control related matters that we identified during the audit.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The schedules of grants, contracts and reimbursements revenue, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the consolidated financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 16, 2024 on our consideration of Escambia Community Clinics, Inc. and subsidiaries' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance, and the results of that testing, and not to provide an opinion on internal control over financial reporting nor on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Escambia Community Clinics, Inc. and subsidiaries' internal control over financial reporting and compliance.

Warren Averett, LLC

Pensacola, Florida
July 16, 2024

ESCAMBIA COMMUNITY CLINICS, INC. d/b/a
COMMUNITY HEALTH NORTHWEST FLORIDA
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2023 AND 2022

ASSETS

	2023	2022
CURRENT ASSETS		
Cash	$ 681,594	$ 9,274,110
Patient services receivable, net	1,076,876	823,737
Other receivables	4,376,341	4,081,533
Prepaid expenses and other current assets	944,630	689,679
Interest rate swaps	-	79,410
Total current assets	7,079,441	14,948,469
PROPERTY AND EQUIPMENT, NET	12,092,821	13,101,825
OPERATING LEASE RIGHT-OF-USE ASSETS, NET	4,031,573	6,066,813
GOODWILL	616,448	721,713
OTHER ASSETS		
Long-term note receivable – NMTC	-	4,316,554
TOTAL ASSETS	$ 23,820,283	$ 39,155,374

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts payable	$ 658,161	$ 1,010,550
Accrued salaries and related expenses	683,127	1,129,441
Accrued compensated absences	1,148,336	1,111,470
Other current liabilities	23,747	18,401
Current portion of operating lease liabilities	1,362,822	1,302,269
Current portion of long-term debt	-	3,299,901
Total current liabilities	3,876,193	7,872,032
OPERATING LEASE LIABILITIES, NET	2,745,533	4,827,827
LONG-TERM LIABILITIES		
NMTC – see note 6	-	6,417,094
Long-term debt, net of current portion	-	32,685
Total long-term liabilities	-	6,449,779
TOTAL LIABILITIES	6,621,726	19,149,638
NET ASSETS		
Without donor restrictions	17,198,557	20,005,736
TOTAL LIABILITIES AND NET ASSETS	$ 23,820,283	$ 39,155,374

See notes to the consolidated financial statements.

ESCAMBIA COMMUNITY CLINICS, INC. d/b/a
COMMUNITY HEALTH NORTHWEST FLORIDA
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

	2023	2022
OPERATING REVENUES		
Net patient service revenues	$ 28,071,044	$ 21,970,861
340B prescription drug assistance program	5,921,334	12,674,527
Capitation revenue	4,610,289	3,880,658
Other	1,107,058	580,445
Total operating revenues	39,709,725	39,106,491
PUBLIC SUPPORT		
Grant, contracts and reimbursements	10,359,192	12,976,026
TOTAL OPERATING REVENUES AND PUBLIC SUPPORT	50,068,917	52,082,517
FUNCTIONAL EXPENSES		
Healthcare services	38,101,783	34,842,743
Support services	16,914,040	15,692,530
Total functional expenses	55,015,823	50,535,273
INCOME (LOSS) FROM OPERATIONS	(4,946,906)	1,547,244
OTHER INCOME (EXPENSES)		
Interest income	141,799	70,711
Interest expense	(111,017)	(302,186)
Gain on NMTC Unwind	2,100,540	-
Other income	8,405	112,632
Total other income (expenses)	2,139,727	(118,843)
CHANGE IN NET ASSETS	(2,807,179)	1,428,401
NET ASSETS AT BEGINNING OF YEAR	20,005,736	18,577,335
NET ASSETS AT END OF YEAR	$ 17,198,557	$ 20,005,736

See notes to the consolidated financial statements.

ESCAMBIA COMMUNITY CLINICS, INC. d/b/a
COMMUNITY HEALTH NORTHWEST FLORIDA
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2023

	Healthcare Services	Support Services	Total
SALARIES AND RELATED EXPENSES			
Salaries	$ 14,491,967	$ 9,661,311	$ 24,153,278
Payroll taxes and fringe benefits	4,591,094	3,060,730	7,651,824
Total salaries and related expenses	19,083,061	12,722,041	31,805,102
OTHER EXPENSES			
Prescription drugs and 340B program	9,958,743	-	9,958,743
Occupancy and security	1,317,325	878,216	2,195,541
Contracted medical professionals	1,145,091	-	1,145,091
Supplies	1,390,794	927,196	2,317,990
Telephone and utilities	406,643	271,095	677,738
Conferences	141,539	35,385	176,924
Depreciation and amortization	1,387,075	346,769	1,733,844
Dues and memberships	150,842	100,562	251,404
Equipment rental	2,445	9,781	12,226
Miscellaneous	73,476	293,906	367,382
Postage and shipping	38,333	4,259	42,592
Professional fees	192,878	157,810	350,688
Recruitment cost	70,946	7,883	78,829
Repairs and maintenance	475,357	316,905	792,262
Insurance	349,545	233,030	582,575
Contractual services	1,067,156	56,166	1,123,322
Software fees	777,221	333,095	1,110,316
Advertising	73,313	219,941	293,254
Total other expenses	19,018,722	4,191,999	23,210,721
TOTAL EXPENSES	$ 38,101,783	$ 16,914,040	$ 55,015,823

See notes to the consolidated financial statements.

ESCAMBIA COMMUNITY CLINICS, INC. d/b/a
COMMUNITY HEALTH NORTHWEST FLORIDA
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2022

	Healthcare Services	Support Services	Total
SALARIES AND RELATED EXPENSES			
Salaries	$ 13,583,355	$ 9,055,570	$ 22,638,925
Payroll taxes and fringe benefits	3,594,338	2,396,226	5,990,564
Total salaries and related expenses	17,177,693	11,451,796	28,629,489
OTHER EXPENSES			
Prescription drugs and 340B program	9,223,477	-	9,223,477
Occupancy and security	1,165,932	777,288	1,943,220
Contracted medical professionals	1,076,714	-	1,076,714
Supplies	2,056,411	1,370,941	3,427,352
Telephone and utilities	382,262	254,842	637,104
Conferences	199,886	49,971	249,857
Depreciation and amortization	1,197,277	299,320	1,496,597
Dues and memberships	141,259	94,172	235,431
Equipment rental	2,789	11,155	13,944
Miscellaneous	74,677	298,712	373,389
Postage and shipping	31,936	3,548	35,484
Professional fees	47,175	38,597	85,772
Recruitment cost	77,615	8,624	86,239
Repairs and maintenance	403,633	269,089	672,722
Insurance	248,834	165,889	414,723
Contractual services	802,697	42,247	844,944
Software fees	404,868	173,515	578,383
Advertising	127,608	382,824	510,432
Total other expenses	17,665,050	4,240,734	21,905,784
TOTAL EXPENSES	$ 34,842,743	$ 15,692,530	$ 50,535,273

See notes to the consolidated financial statements.

ESCAMBIA COMMUNITY CLINICS, INC. d/b/a
COMMUNITY HEALTH NORTHWEST FLORIDA
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ (2,807,179)	$ 1,428,401
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Amortization	105,265	105,265
Depreciation	1,628,579	1,391,332
Amortization of right-of-use assets	2,035,240	1,253,586
Loss on disposal of asset	-	101,467
Debt forgiveness - NMTC Unwind	(2,100,540)	-
Changes in assets and liabilities:		
Patient services receivable, net	(253,139)	2,866,263
Other receivables	(294,808)	(626,922)
Prepaid expenses and other current assets	(254,951)	69,776
Accounts payable	(352,389)	66,900
Accrued salaries and related expenses	(446,314)	120,564
Accrued compensated absences	36,866	11,425
Operating lease liabilities	(2,021,741)	(1,190,303)
Other liabilities	84,756	(114,139)
Net cash provided by (used in) operating activities	(4,640,355)	5,483,615
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(619,575)	(3,546,576)
CASH FLOWS FROM FINANCING ACTIVITIES		
Principal payments on long-term debt	(3,332,586)	(346,781)
NET INCREASE (DECREASE) IN CASH	(8,592,516)	1,590,258
CASH AT BEGINNING OF YEAR	9,274,110	7,683,852
CASH AT END OF YEAR	$ 681,594	$ 9,274,110
SUPPLEMENTAL CASH FLOW INFORMATION		
Cash paid for interest	$ 111,017	$ 302,186

See notes to the consolidated financial statements.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND DESCRIPTION OF ORGANIZATION

Description of Organization

Escambia Community Clinics, Inc. (ECC) (d/b/a Community Health Northwest Florida) is a not-for-profit health care corporation incorporated under the laws of the state of Florida in January 1992. ECC is a Federally Qualified Health Center (FQHC) that receives federal grant funds pursuant to Section 330 of the Public Health Service Act, 42 U.S.C. 254b, a program, which is administrated by the Bureau of Primary Health Care with the United States Department of Health and Human Services (DHHS). The mission of ECC is to provide quality outpatient primary and acute health care services to citizens of Escambia County and surrounding areas, with a special focus to provide access to care for the underinsured, uninsured, working poor and the medically needy, regardless of their ability to pay for services.

Principles of Consolidation and Basis of Accounting

In accordance with generally accepted accounting principles (GAAP), the accompanying consolidated financial statements include the financial activities of ECC and two subsidiaries. Escambia Community Holdings (ECH) is a wholly owned subsidiary of ECC. Community Clinics Services (CCS) is wholly owned by ECC and ECH. All significant intercompany transactions have been eliminated in the accompanying consolidated financial statements. The consolidated financial statements of ECC are prepared under the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. As disclosed below, both ECH and CCS were dissolved as of November 30, 2023, therefore the accompanying financial statements include the operations of these subsidiaries from January 1, 2023 through November 30, 2023.

Escambia Community Holdings, Inc.

ECH, a subsidiary, was incorporated and formed in 2008 to support the establishment and the continuation of health care facilities to serve the medically underserved population. This entity had two members, Sacred Heart Health System, Inc. (SHH) and Baptist Hospital, Inc. (BH), related parties (see Note 9). ECH held cash and owned land and a building. The building was previously rented to and occupied by ECC. In 2014, the building was severely flooded and unable to be occupied. In March 2016, SHH and BH transferred their interest in ECH to ECC. The ECH Board of Directors consists of one representative from the ECC Board, along with two independent board members. The ECH acquisition was critical to the New Market Tax Credit transaction that occurred in 2016. In November 2023, as a result of the new market tax credit unwind transaction described in Note 6, ECH was dissolved, and all assets were transferred to ECC.

Community Clinics Services, Inc.

In 2016, ECC formed CCS to meet certain census tracking requirements related to the new facility under construction. ECC and ECH are the two members of CCS. The CCS Board of Directors is substantively the same as the ECC Board of Directors. CCS is a Qualified Active Low-Income Business (QALICB), receiving proceeds from the New Market Tax Credit transaction to fund the new facility project. In November 2023, as a result of the new market tax credit unwind transaction described in Note 6, CCS was dissolved, and all assets were transferred to ECC.

Financial Statement Presentation
ECC is required to report information regarding its financial position and activities according to two classes of net assets: with donor restrictions or without donor restrictions. Net assets are classified based on donor restrictions, if any, that may or may not be met by actions of management or by the passage of time. Currently, there are no net assets with donor restrictions.

Net Patient Service Revenue and Accounts Receivable
Patient care service revenue is reported at the amount that reflects the consideration to which ECC expects to be entitled in exchange for providing patient care. Patient receivables represent amounts due from patients and third-party payors (including health insurers and government payors).

ECC has agreements with third-party payors to charge rates at amounts different from its published rates. A summary of the payment arrangements with major third-party payors is as follows:

Medicaid – ECC, as an FQHC, receives reimbursement from Medicaid based upon its costs of providing services to Medicaid eligible patients. ECC is reimbursed for cost reimbursable items at a contracted rate with settlement determined on a quarterly basis after submission of wrap-around cost reports by ECC and audits thereof by the Medicaid fiscal intermediary. Additionally, ECC is paid a capitation payment from a managed care organization for a large portion of its Medicaid patients as a result of the state of Florida's reorganization of Medicaid.

Medicare – ECC is eligible for cost reimbursements from Medicare based upon its costs of providing services. Services rendered to Medicare patients are paid at a tentative rate with final settlement determined after submission of annual cost reports by ECC and audits thereof by the Medicare fiscal intermediary.

ECC reports patient accounts receivable for services rendered at net realizable amounts from third-party payors, patients and others. Net patient services revenue is recognized in the period services are provided at the estimated net realizable amount from Medicare, Medicaid, commercial insurers, other third-party payors and patients. Established rates are maintained for patient services provided; however, actual collectible revenue is normally realized at a discount to these rates. Contractual adjustments represent the difference between the amounts billed for these services and the amounts that are reimbursable by third-party payors.

Generally, patients who are covered by third-party payors are responsible for related deductibles and coinsurance, which vary in amount. ECC estimates the transaction price for patients with deductibles and coinsurance and for those who self-pay based on historical experience and current market conditions and reasonable and supportable forecasts. The initial estimate of the transaction price is determined by reducing the standard charge by any contractual adjustments, discounts and implicit price concessions based on historical collection experience and reasonable and supportable forecasts. Subsequent changes to the estimate of the transaction price are generally recorded as adjustments to patient service revenue in the period of the change.

Subsequent changes that are determined to be the result of an adverse change in the patient's ability to pay are recorded as credit losses. There are various factors that can impact the collection trends, such as a change in the general economy, which in turn have an impact on unemployment rates and the number of uninsured and underinsured patients, the increased burden of copayments to be made by patients with insurance and business practices related to collection efforts. These factors continuously change and can have an impact on collection trends and the revenue estimation process. As a practical expedient, ECC applies a portfolio approach for the patient service revenue stream to group contracts with similar characteristics and analyze historical cash collections trends. The contracts within the portfolio share the characteristics conducive to ensuring that the results do not materially differ if it were to be applied to individual patient contracts related to each patient encounter.

For receivables associated with services provided to patients who have third-party coverage, which includes patients with deductible and copayment balances due from which third-party coverage exists for part of the bill, ECC analyzes contractually due amounts and provides an allowance for implicit price concessions and a provision for implicit price concessions, if necessary. For receivables associated with self-pay patients, ECC records a significant provision for implicit price concessions in the period of service on the basis of its past experience and reasonable and supportable forecasts, which indicates that many patients are unable to pay the portion of their bill for which they are financially responsible. The difference between the billed rates and the amounts actually collected after all reasonable collection efforts have been exhausted is charged off against the allowance for implicit price concessions. ECC does not maintain a material allowance for implicit price concessions from third-party payors, nor did it have significant write-offs from third-party payors.

Charity Care
Quality medical care is provided to all persons requiring treatment regardless of their ability to pay. A patient is classified as a charity patient by reference to certain established policies of ECC. In assessing a patient's inability to pay, ECC utilizes the most recently published federal poverty income guidelines. In addition, charity services include charges for services provided to Medicaid patients less payments actually received. These charges are included in net patient service revenue. The cost of charity care provided by ECC for the years ended December 31, 2023 and 2022, was $9,234,818 and $8,196,772, respectively.

Grant and Contract Revenue
Revenue from government grants and contracts designated for specific activities is recognized in the period when expenditures have been incurred in compliance with the grantor’s restrictions. Grants and contracts awarded for the acquisition of long-lived assets are reported as changes to net assets, in the absence of donor stipulations to the contrary, during the year in which the assets are acquired. Cash received in advance of revenue recognized is recorded as deferred revenue. Grant and contract receivables are reported at their outstanding unpaid balances.

Capitation Revenue
ECC has agreements with managed care organizations and the Department of Public Health to provide medical services to subscribing participants. Under these agreements, ECC receives monthly capitation payments based on the number of each plan’s participants assigned to ECC, regardless of services actually performed by ECC.

Section 340B Program of the Public Health Service Act
ECC offers reduced price medications to low-income, uninsured patients through arrangements with contracted pharmacies. Revenue is earned as prescriptions are filled and provided to patients.

Long-Lived Assets
Long-lived assets that are subject to depreciation and amortization are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. No impairment losses were recorded for the years ended December 31, 2023 and 2022.

Property and Equipment
Property and equipment is stated at cost. ECC capitalizes all property and equipment purchases in excess of $5,000. Donated property and equipment are recorded at estimated fair market value at the date of the donation. Depreciation is calculated using the straight-line method over the following estimated useful lives:

Buildings	39 years
Improvements	15 years
Machinery and equipment	3-7 years
Vehicles	5-6 years
Software	3 years

Property and equipment acquired with Section 330 grant funds are considered to be owned by ECC. However, the funding source has a reversionary interest in the property, as well as the right to determine the use of any proceeds from the sale of assets purchased with their funds.

Goodwill
Goodwill consists of the excess of cost over the fair value of net assets acquired. Goodwill is amortized over a ten-year period from the asset purchase date.

Compensated Absences
ECC provides paid time off (PTO) benefits, which include vacation, holiday and sick time, for its full-time employees and some part-time employees who meet hourly work requirements. Employees are granted PTO benefits in varying amounts to specified maximums depending on tenure with ECC. Generally, after one year of service, employees are entitled to all accrued PTO upon termination or retirement up to 80 hours. A maximum accrual of PTO is limited to two times the annual accrual (or two years).

Donated Services
Contributions of donated services that create or enhance nonfinancial assets or that require specialized skills, which are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation, are recorded at fair value in the period received. Donated services totaled $5,933 and $43,523 for the years ended December 31, 2023 and 2022, respectively.

Income Taxes
ECC has been granted an exemption from income taxes under Internal Revenue Code, Section 501(c)(3) as a not-for-profit corporation. ECC is not aware of any uncertain tax positions that would require disclosure or accrual in accordance with GAAP.

Functional Allocation of Expenses
The costs of providing the various programs and supporting activities have been summarized on a functional basis in the statements of activities. Accordingly, costs have been allocated among the program and supporting services benefited. The expenses that are allocated are compensation and benefits, which are allocated on the basis of estimates of time and effort; occupancy costs and depreciation, which are allocated on a square footage basis; and supplies, which are allocated based on average employee headcount.

Use of Estimates
The preparation of consolidated financial statements in accordance with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities as of the date of the consolidated financial statements, and the reported amounts of revenues, expenses and other changes in net assets during the reporting period. Actual results could differ from those estimates.

Right-Of-Use Lease Assets and Lease Liabilities
Right-of-use assets and liabilities are initially measured at the present value of lease payments over the lease term, discounted using the interest rate implicit in the lease at the commencement date. Right-of-use assets are adjusted for any lease payments made prior to lease commencement, lease incentives, and accrued rent. If the rate implicit in the lease cannot be readily determined, the ECC will use the risk-free interest rate. ECC's leases may include options to extend or terminate the lease. When it is reasonably certain that ECC will exercise such option, the lease term includes those periods. Lease expense for operating leases is recognized on a straight-line basis over the lease term. Some of the lease agreements include variable rental payments that periodically adjust to rates and charges stated in the agreements.

Recently Adopted Accounting Pronouncements
Effective January 1, 2023, ECC adopted Accounting Standards Update (ASU) No. 2016-13, *Financial Instruments–Credit Losses* (Topic 326): *Measurement of Credit Losses on Financial Instruments*, which significantly changed how entities will measure credit losses for most financial assets and certain other instruments that are not measured at fair value through net income. The most significant change in this standard is a shift from the incurred loss model to the expected loss model for all financial assets measured at amortized cost. Under the standard, disclosures are required to provide users of the financial statements with useful information in analyzing a company's exposure to credit risk and the measurement of credit losses. Financial assets held by ECC that are subject to the FASB ASC 326 include accounts receivables. The impact of the adoption was not considered material to the consolidated financial statements and primarily resulted in new/enhanced disclosures only.

Reclassifications
Certain minor reclassifications have been made to the 2022 amounts to conform with the 2023 classifications.

Subsequent Events
Management has evaluated subsequent events for recognition or disclosure through July 16, 2024, the date the consolidated financial statements were available to be issued.

2. PATIENT SERVICES RECEIVABLE AND NET PATIENT SERVICE REVENUES

The opening balance of net accounts receivable was $1,549,480 at January 1, 2022. Accounts receivable recorded net of the allowance for implicit price concessions and allowance for contractual adjustments at December 31, 2023 and 2022, are as follows:

	2023	2022
Patient services receivable, gross	$ 2,733,630	$ 2,355,768
Allowance for contractual adjustments	(1,457,483)	(1,492,209)
Allowance for credit losses	(199,271)	(39,822)
Patient services receivable, net	$ 1,076,876	$ 823,737

Patient fees revenue, net of provision for contractual allowances and implicit price concessions, consists of the following for the years ended:

	2023	2022
Gross patient service revenues	$ 53,907,044	$ 46,216,558
Contractual adjustments and credit loss adjustments	(25,836,000)	(24,245,697)
Net patient service revenue	$ 28,071,044	$ 21,970,861

3. PROPERTY AND EQUIPMENT

Property and equipment consisted of the following:

	2023	2022
Land	$ 385,335	$ 385,335
Buildings and leasehold improvements	11,942,561	11,889,011
Equipment	5,172,167	4,653,235
Vehicles	1,018,192	1,018,192
Software	1,234,763	1,182,187
Construction in progress	8,116	13,596
	19,761,134	19,141,556
Less accumulated depreciation	(7,668,313)	(6,039,731)
Property and equipment, net	$ 12,092,821	$ 13,101,825

Depreciation expense for the years ended December 31, 2023 and 2022, totaled $1,628,579 and $1,391,332, respectively.

4. GOODWILL

In April 2019, ECC acquired the assets of two pharmacies, which have historically served the underinsured, uninsured and working poor citizens of Escambia County. The purchase price was approximately $850,000 and was allocated to the tangible and intangible assets acquired. ECC recorded goodwill of $788,618 as of December 31, 2019, that is being amortized over ten years.

In August 2021, ECC acquired the assets of a pharmacy. The purchase price was approximately $270,000 and was allocated to the tangible and intangible assets acquired. ECC recorded goodwill of $264,031 as of December 31, 2021, that is being amortized over ten years.

Amortization expense related to goodwill assets was $105,265 for the each of the years ending December 31, 2023 and 2022.

5. LONG-TERM DEBT

ECC has the following long-term debt:

	2023	2022
Loan from a financing institution used to fund a leveraged loan to Stonehenge Florida NMTC Investment Fund V, LLC (see Note 6). The loan requires monthly payments of $17,500, beginning on October 1, 2017. The loan has a variable interest rate of 3.25%, plus one month ICE LIBOR. Final payment on the loan is due in September 2023.	$ -	$ 3,202,500
Loan payable to an individual for the purchase of assets of two pharmacies. The loan requires annual payments of $100,000 beginning on April 1, 2020. The loan has a fixed interest rate of 2% and is unsecured. Final payment on the loan is due in April 2024.	-	130,086
	-	3,332,586
Less current portion	-	(3,299,901)
Long-term debt, net	$ -	$ 32,685

6. NEW MARKET TAX CREDIT TRANSACTION

During 2016, ECC restructured operations and entered into transactions in order to make additional funds available through the New Markets Tax Credit (NMTC) Program. The additional funds were used to partially finance the construction of a new clinic, which was completed in January 2018.

As a part of the restructuring, a new 501(c)(3) entity named CCS was created and used to construct the new facility and lease the facility to ECC upon completion. The NMTC Program permits taxpayers to claim a credit against federal, and sometimes state, income taxes for Qualified Equity Investments (QEIs) in designated Community Development Entities (CDEs). These CDEs must use substantially all (85%) of the proceeds to make Qualified Low-Income Community Investments (QLICIs). The investor is provided with a tax credit, which is claimed over a seven-year period. The federal credit is equal to 5% of the QEI over the first three years and 6% annually for the final four years, resulting in a total credit amount of 39%.

On March 31, 2016, ECH borrowed $4.2 million from a local bank, which along with other ECH funds, was used to make a leveraged loan of $4,316,554 to the Stonehenge Florida NMTC Investment Fund V, LLC (the State Investment Fund). The State Investment Fund also received equity totaling $2,100,540 from a tax credit investor and then made a QEI of $6,417,094 in Stonehenge Community Development 102, LLC, (the State CDE), of which the State Investment Fund owns 99.99%. The remaining .01% is owned by Stonehenge Community Development, LLC.

The State CDE made Loan D, totaling $3,417,094 to CCS, the QALICB. The remaining $3 million was used by the State CDE to make a $3 million leveraged loan to Twain Investment Fund, LLC (the Federal Investment Fund). The Federal Investment Fund also received equity totaling $270,427 from a tax credit investor and then made a QEI in Stonehenge Community Development 110, LLC, (the Federal CDE), of which the Federal Investment Fund owns 99.99%. The remaining .01% is owned by Stonehenge Community Development, LLC. The Federal CDE made three loans, loans A, B and C, totaling $3 million to CCS, (the QALICB).

ECH's leveraged loan receivable from the state investment fund earns interest at 1.40% per annum quarterly, with quarterly principal payments commencing January 20, 2024. Final maturity is October 2043. The loan receivable totals $4,316,554 as of December 31, 2022.

CCS's notes payable A, B and C require interest to be paid quarterly to Stonehenge Community Development 110, LLC (Lender) at 2.614% per annum, with quarterly principal payments commencing January 5, 2024. Final maturity is October 2050. Prepayments of principal are not allowed during the seven-year tax compliance period.

CCS's note payable D requires interest to be paid quarterly to Stonehenge Community Development 102, LLC (Lender) at 1.605% per annum, with quarterly principal payments commencing January 5, 2024. Final maturity is October 2050. Prepayments of principal are not allowed during the seven-year tax compliance period.

CCS pledged substantially all of its assets as collateral for Notes A, B and C. The Lender has a lien and security interest in the collateral.

In connection with making the loan, ECC entered into "put and call" agreements with the owners of the Federal and State Investment Funds. The agreement allows the owners to "put" their combined 100% interest in the Funds to ECC at the end of the seven-year tax credit investment period. If the owners exercise these puts, ECC will pay a purchase price of $1,000, plus any transfer or closing costs, to each owner. In the event the puts are not exercised, ECC can exercise "call" options to purchase the ownership interests in the Funds at amounts equal to the fair value of those ownership interests, as determined by an independent appraiser. No amounts have been recorded in these consolidated financial statements related to these put and call options.

In August 2023, the NMTC compliance period ended, and the Federal and State Investment Fund investors exercised their put option. As a result, ECC was able to gain control of and cancel the $6.4 million in notes payable, which is offset by its forgiveness of the $4.3 million note receivable from the State Investment Fund. For the year ended December 31, 2023, ECC recognized a net gain on the transaction of approximately $2.1 million.

7. INTEREST RATE SWAPS

ECC entered into an interest rate swap agreement on March 31, 2016, with a notional amount of $4,200,000 and maturing in September 2023. ECC entered into an additional interest rate swap agreement on April 9, 2018, with a notional amount of $1,500,000 and maturing in May 2025. ECC has an asset recorded for the net amount of the fair value of its interest rate swap on its consolidated statements of financial position, in the amount of approximately $79,400 as of December 31, 2022. The fair value has been categorized based on pricing inputs, which are observable from actively quoted midmarket values. All interest rate swap agreements are considered Level 2 assets because a quoted price can be obtained from a number of dealer counterparties and other market sources based on observable interest rates and yield curves for the full term of the asset. Both agreements were terminated in fiscal year 2023 when related debt was extinguished.

8. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

ECC has a policy to manage its liquidity and reserves following three guiding principles: operating within a prudent range of financial stability, maintaining adequate liquidity to fund near-term operations, and maintaining sufficient reserves to provide reasonable assurance that long-term obligations will be discharged.

	2023	2022
Cash	$ 681,594	$ 9,274,110
Patient services receivable, net	1,076,876	823,737
Other receivables	4,376,341	4,081,533
Financial assets available to meet cash needs for expenditures within one year	$ 6,134,811	$ 14,179,380

9. RELATED PARTY TRANSACTIONS

ECC is a recipient of community benefit grant awards through agreements with Sacred Heart Health System, Inc. (SHH) and Baptist Hospital, Inc. (BH). The grant proceeds are to be used specifically to support the otherwise uncompensated costs (including general and administrative costs properly allocable under GAAP), which ECC reasonably projects it will incur in providing comprehensive, community-based, preventive and primary health and dental care, behavioral health services, related enabling services, outreach, health education and promotion, risk management and other appropriate services and programs that promote access to and availability of continuous care for the residents of the Escambia and Santa Rosa County service area. The Chairman and Vice Chairman positions of ECC's Board of Directors are held by executives from BH and SHH. The total amount of awards ECC received under these Community Benefit Grant Agreements for each of the years ended December 31, 2023 and 2022, was approximately $1,100,000.

10. RETIREMENT PLAN

ECC provides a 403(b)-retirement plan for its employees. ECC contributes 3.5% of eligible compensation to eligible participants. ECC also makes discretionary contributions up to 3% of the participant's elective deferral. Contributions were $1,054,562 and $932,910 for the years ended December 31, 2023 and 2022, respectively.

11. SELF-INSURANCE

ECC has in place a large deductible policy for health insurance for its employees and supplements the policy with reinsurance.

ECC is responsible for paying eligible claims up to the maximum deductible of $50,000 per employee, as well as the premium for the reinsurance. The maximum amount of losses for which ECC could be held responsible in any given policy period is $1,000,000. The insurance company administers the claims and payments as a third-party service provider.

ECC established reserves for open and expected claims of approximately $527,000 and $102,000 as of December 31, 2023 and 2022, respectively, which are included in accrued expenses in the accompanying consolidated financial statements. Further adjustments to the amounts recorded from estimates and final settlements will be recorded in the consolidated statements of activities when adjustments become known.

12. OPERATING LEASE LIABILITIES

ECC leases equipment, office and clinical space from various companies with lease terms that expire between 2024 through 2030. At December 31, 2023 and 2022, the weighted average discount rate was 1.76% and 1.58% respectively and the weighted average remaining term (in years) was 4.47% and 5.13%, respectively. For the years ended December 31, 2023 and 2022, total operating lease costs were $1,426,401 and $1,352,475, respectively, and short-term lease expenses were $323,362 and $190,281, respectively.

The future minimum lease payment for each of the succeeding five years and thereafter, remaining under the noncancelable operating lease, consisted of the following:

Year Ending December 31,	Amount
2024	$ 1,362,822
2025	902,398
2026	612,910
2027	403,778
2028	314,272
Thereafter	679,910
Total minimum lease payments	4,276,090
Less imputed interest	(167,735)
Present value of operating lease liabilities	4,108,355
Less current portion of operating lease liabilities	1,362,822
Remaining balance of operating lease liabilities	$ 2,745,533

Total cash paid for operating lease liabilities for the years ended December 31, 2023 and 2022, were $1,325,614 and $1,289,192, respectively.

13. CONCENTRATIONS AND CREDIT RISK

Concentrations
ECC's primary operations and service area include most communities of Escambia County, Florida. ECC grants credit without collateral to its patients, who are uninsured, insured under third-party payor arrangements, primarily with Medicare, Medicaid and various commercial insurance companies.

The significant concentrations of patient services receivable at December 31, 2023 and 2022, were approximately:

	2023	2022
Medicare	5%	7%
Medicaid	77%	78%
Other	14%	13%
Self-pay	4%	2%
	100%	100%

Approximately 20% of ECC's total revenues in 2023 and 2022, respectively, were provided by grants through DHHS. ECC is economically dependent on this funding source.

Deposits
ECC occasionally maintains cash balances in excess of the insured limits provided by the Federal Deposit Insurance Corporation (FDIC). As of December 31, 2023 and 2022, deposits at financial institutions exceeded FDIC insured limits by approximately $2 million and $9 million, respectively.

14. MEDICAL MALPRACTICE CLAIMS COVERAGE

The Federally Supported Health Centers Assistance Act of 1992 and 1995 granted medical malpractice liability protection through the Federal Tort Claims Act to FQHCs. Under this legislation, ECC, employees and eligible contractors are considered federal employees immune from suit with the federal government acting as their primary insurer.

15. CONTINGENCIES

The healthcare industry is subject to numerous laws and regulations of federal, state and local governments. Compliance with these laws and regulations is subject to future government review and interpretation, as well as regulatory actions unknown or unasserted at this time. Government activity continues to increase with respect to investigations and allegations concerning possible violations by healthcare providers of fraud and abuse statutes and regulations, which could result in the imposition of significant fines and penalties, as well as significant repayments for patient service previously billed. Management is not aware of any material incidents of noncompliance; however, the possible future financial effects, if any, are not presently determinable.

During the normal course of business, ECC may become involved in various legal issues. In the opinion of management, any such matters will not have a material effect upon the financial position of ECC, and significant losses, if any, would be adequately covered by insurance.

SUPPLEMENTARY INFORMATION

ESCAMBIA COMMUNITY CLINICS, INC. d/b/a
COMMUNITY HEALTH NORTHWEST FLORIDA
SCHEDULES OF GRANTS, CONTRACTS AND REIMBURSEMENTS REVENUE
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

	2023	2022
Federal government		
Health Resources and Services Administration	$ 7,436,286	$ 9,660,161
Total federal government	7,436,286	9,660,161
State government		
State of Florida Agency for Health Care Administration	1,204,382	1,784,282
Total state government	1,204,382	1,784,282
Community		
Sacred Heart Health System	535,417	550,000
Baptist Health Care	550,000	550,000
Total community	1,085,417	1,100,000
Other	633,107	431,583
TOTAL GRANTS, CONTRACTS AND REIMBURSEMENTS	$ 10,359,192	$ 12,976,026

See independent auditors' report.

COMPLIANCE SECTION

ESCAMBIA COMMUNITY CLINICS, INC. d/b/a
COMMUNITY HEALTH NORTHWEST FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023

Federal Agency Pass-Through Entity Federal Program	Assistance Listing Number	Contract/ Award	Pass-Through Entity Identifying Number	Federal Expenditures	Subrecipients
U.S. Department of Health & Human Services					
Health Center Cluster					
Health Center Program	93.224	6-H80CS08755-15-13	N/A	$ 3,455,537	$ -
Health Center Program	93.224	1-C14CS39783-01-00	N/A	39,152	-
COVID-19 – Health Center Program	93.224	1-H8FCS40574-01-00	N/A	2,691,737	-
COVID-19 – Grants for New and Expanded Services under the Health Center Program	93.527	6-H2ECS45574-02-01	N/A	316,664	-
COVID-19 – Grants for New and Expanded Services under the Health Center Program	93.527	1-H8GCS48963-01-00	N/A	568,530	-
Total Health Center Cluster				7,071,620	-
COVID-19 – Health Center Infrastructure Support	93.526	1-C8ECS44556-01-00	N/A	364,665	-
TOTAL EXPENDITURES OF FEDERAL AWARDS				$ 7,436,285	$ -

The accompanying notes are an integral part of this schedule.

ESCAMBIA COMMUNITY CLINICS, INC. d/b/a
COMMUNITY HEALTH NORTHWEST FLORIDA
NOTES TO THE SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023

1. BASIS OF PRESENTATION

The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Since the schedule presents only a select portion of the operations of Escambia Community Clinics, Inc. (ECC), it is not intended to and does not present the financial position, changes in net assets or cash flows of ECC.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of ECC under programs of the federal government for the year ended December 31, 2023. Expenditures reported on the schedule are reported on the accrual basis of accounting. ECC did not elect to utilize the ten percent de minimis indirect cost rate allowed under the Uniform Guidance.

3. PROGRAM CLUSTERS

The U.S. Office of Management and Budget Compliance Supplement defines a cluster of programs as a grouping of closely related programs that share common compliance requirements. There was one program that met this criterion for the current fiscal year, Assistance Listing Number 93.224/ 93.527 – Health Center Program Cluster.

4. CONTINGENCY

The grant revenue accounts are subject to audit and adjustment. If any expenditures or expenses are disallowed by the grantor agencies as a result of such audit, any claim for reimbursement to the grant agencies would become a liability of ECC. In the opinion of management, all grant expenditures are in compliance with the terms of the grant agreements and applicable federal laws and regulations.

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors
Escambia Community Clinics, Inc.
d/b/a Community Health Northwest Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of Escambia Community Clinics, Inc. (a nonprofit organization, ECC) (d/b/a Community Health Northwest Florida), which comprise the consolidated statement of financial position as of December 31, 2023, and the related consolidated statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated July 16, 2024.

Report on Internal Control Over Financial Reporting
In planning and performing our audit of the consolidated financial statements, we considered ECC's internal control over financial reporting (internal control) as a basis for determining the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of ECC's internal control. Accordingly, we do not express an opinion on the effectiveness of ECC's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of ECC's consolidated financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item finding 2023-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters
As part of obtaining reasonable assurance about whether ECC's consolidated financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the consolidated financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

ECC's Response to Finding
Government Auditing Standards requires the auditor to perform limited procedures on ECC's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. ECC's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report
The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of ECC's internal control nor on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering ECC's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Warren Averett, LLC

Pensacola, Florida
July 16, 2024

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors
Escambia Community Clinics, Inc.
d/b/a Community Health Northwest Florida

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Escambia Community Clinics, Inc. and subsidiaries' compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of Escambia Community Clinics, Inc. and subsidiaries' major federal program for the year ended December 31, 2023. Escambia Community Clinics, Inc. and subsidiaries' major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Escambia Community Clinics, Inc. and subsidiaries complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Escambia Community Clinics, Inc. and subsidiaries and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Escambia Community Clinics, Inc. and subsidiaries' compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Escambia Community Clinics, Inc. and subsidiaries' federal programs.

Auditors' Responsibilities for the Audit of Compliance
Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Escambia Community Clinics, Inc. and subsidiaries' compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Escambia Community Clinics, Inc. and subsidiaries' compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Escambia Community Clinics, Inc. and subsidiaries' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Escambia Community Clinics, Inc. and subsidiaries' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Escambia Community Clinics, Inc. and subsidiaries' internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance
A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program, will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency or a combination of deficiencies in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Warren Averett, LLC

Pensacola, Florida
July 16, 2024

ESCAMBIA COMMUNITY CLINICS, INC. d/b/a
COMMUNITY HEALTH NORTHWEST FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2023

I. SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued:			Unmodified	
Internal control over financial reporting:				
• Material weakness(es) identified?	_____	Yes	X	No
• Significant deficiency(ies) identified that is/are not considered to be material weaknesses?	X	Yes	_____	None Reported
Noncompliance material to financial statements noted?	_____	Yes	X	No

Federal Awards

Internal control over major programs:				
• Material weakness(es) identified?	_____	Yes	X	No
• Significant deficiency(ies) identified that is/are not considered to be material weaknesses?	_____	Yes	X	None Reported
Type of auditors' report issued on compliance for major programs:			Unmodified	
• Any audit findings disclosed that are required to be reported in accordance with section 2 CFR §200.516 audit findings paragraph (a)?	_____	Yes	X	No

Identification of major programs:

Assistance Listing Number	Name of Federal Program or Cluster
93.224/93.527	Health Center Cluster

Dollar threshold used to distinguish between type A and type B programs:			$750,000	
Auditee qualified as low-risk auditee?	X	Yes	_____	No

ESCAMBIA COMMUNITY CLINICS, INC. d/b/a
COMMUNITY HEALTH NORTHWEST FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2023

II. FINANCIAL STATEMENT FINDING

Finding 2023-001 Capital Asset Recognition (Significant Deficiency)

Criteria: ECC should have adequate procedures surrounding capital asset identification and tracking to ensure the capitalization threshold is properly and consistently applied.

Condition: During our review of ECC's capital asset accounts, we noted multiple intangible assets, related to new software expenses and warranty costs, that had been incorrectly capitalized and depreciated during the fiscal year ended December 31, 2023.

Cause: ECC has experienced turnover in staffing as well as increased capital asset activity over the past few years due to software upgrades and changes post COVID.

Effect: ECC reported capital assets that did not qualify for capitalization, therefore, overstating intangible capital assets and understating ECC's expenses.

Recommendation: We recommend ECC conduct additional staff training surrounding capitalization of capital asset policies and procedures.

Views of Responsible Officials and Planned Corrective Action: ECC will conduct additional training of staff during the coming fiscal year.

III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

We noted no findings or matters that are required to be reported in accordance with the Uniform Guidance.

IV. SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS

There were no findings reported in the prior year report.



community health
northwest florida

ESCAMBIA COMMUNITY CLINICS, INC. d/b/a
COMMUNITY HEALTH NORTHWEST FLORIDA
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED DECEMBER 31, 2023

ECC respectfully submits the following corrective action plan for the year ended December 31, 2023.

Name and address of independent public accounting firm:
Warren Averett, LLC
350 W Cedar Street, Suite 400
Pensacola, Florida 32502

The finding from the schedule of findings and questioned costs is discussed below. The finding is numbered consistently with the number assigned in the schedule of findings and questioned costs.

Name of Contact Person for Completing Corrective Action Plan:
Athena Durant, MAcc
Director of Finance & Grants
850-436-4630
adurant@healthcarewithinreach.org

Expected date of completion is December 31, 2024

Finding 2023-001 Capital Asset Recognition (Significant Deficiency)
We have reviewed the finding and agree with the entries provided to correct the errors noted in capitalization of capital assets during the year. We will conduct additional staff training and provide clarification on policy for capitalization of intangible assets.

General Fund

Fund 001

Council on Aging

4

COMMUNITY PARTNERS APPLICATION
REQUESTS FOR FUNDING FOR FISCAL YEAR (FY) 2027

COUNCIL ON AGING OF WEST FLORIDA, INC.

APPLICATION CHECKLIST (Required)

- X Submit a fully completed Agency Funding Request Application
- X Submit a copy of your organization's current W-9
- X Submit a) Certificate of Status as a not-for-profit corporation with authorization to conduct business in the State of Florida and a Letter of Determination from the IRS confirming your organization's federally tax-exempt status or Certificate of Status as an organization incorporated as a for-profit corporation; or b) organized as a limited liability company with authorization to conduct business in the State of Florida
- X Submit a copy of your organization's 2024 or 2025 tax return. You may submit a 2023 tax return along with explanation for late filing.
- X Submit a copy of your organization's most recent two years of financial statements, with audit if applicable. Updated financials may be requested by the County periodically including prior and subsequent to reward date.
- X Provide source used to obtain the data that will be recorded on the quarterly metrics reports and annual report.

GENERAL INFORMATION

Agency Name: Council on Aging of West Florida, Inc.

Agency Address: 875 Royce Street, Pensacola, FL 32503

Program Name for which funding is being requested: Aging Adult Services

Amount Requested: $45,000

Program Contact: Laura M. Garrett

Contact Email : lgarrett@coawfla.org Contact Phone : (850) 432-1475

Description of Program: Through the provision of direct support services, COAWFLA assists adults aged 60 and older to function independently in their home environment versus premature institutionalization

How many years has your organization been providing services in the County? 53 years

How many years has your organization received funding from the County? 53 years

Explain how receiving funds from the County would have a significant impact on your organization: Funds requested will allow the preservation of services to aging adults who are identified as high-risk of nursing home placement if stabilization services are not received. The $45,000 requested is vital in acquiring and retaining more than $405,000 in state/federal funds for direct support services

PREVIOUS FISCAL YEAR FUNDING

(if none received, mark N/A and skip to next section)

Amount Received, if applicable: $40,500

Briefly discuss how last year's funds were used. The $40,500 received for 2025/26 was used to match $364,500 in state/federal funds requiring a 9:1 local match. Funds provided an array of services to aging adults with primary focus on Nutrition Programs. Matching funds received enabled COAWFLA to serve aging adults who are functionally impaired, poverty stricken, rural, and/or have Alzheimer's Disease/dementia.

Briefly discuss the County's Return on Investment relative to last year's funding and the measurable impact your program had on the citizens of Escambia County? From 1/1/25-12/31/25: 684 individuals were served 80,240 meals at Senior Dining locations, 249 received 81,616 Meals-on-Wheels, 4,459 units of Nutrition Education were distributed to 670 clients, 2,463 hours of case management were provided to 223 clients, 13,057 hours of companionship were provided to 65 clients, 38,228 hours of in-home services (personal care, homemaking, shopping assistance, chore, respite) were provided to 133 clients, 1,473 consumable medical supplies delivered to 147 clients, 151 hours of screening/assessment were provided to 58 clients.

CURRENT FISCAL YEAR FUNDING REQUEST

Briefly explain how the requested funding will be used to support the program. Why is the program a benefit to the citizens of Escambia County? The proposed $45,000 in requested funding for 2026/27 will be used as match for state/federal funds requiring a 9:1 local match. The continuation of financial support from Escambia County will enable COAWFLA to continue to provide direct support services to more than 2,000 older adults residing in Escambia County. Funds requested allow for the preservation of services to those who are high-risk assessed in danger of nursing home placement if stabilization services are not received.

Is your program a governmental function or requirement? If so, please site regulatory/statutory requirement and explain: While not a government function/requirement, aging support services impact

Escambia County's budget by slowing matching costs required to support Medicaid nursing home placement. In Florida, it costs on average $115,000 per year per person for nursing home care. For those Long-Term Medicaid Managed Care eligible, Florida is required to provide matching funds. It costs on average $10,000 per year per person served under Community Care for the Elderly program savings $105,000 per person not placed in institutional care.

SIMILAR/PARTNER ORGANIZATIONS

List any other public or private organizations/agencies who provide similar services in the area and how have you partnered with those organizations: No other similar programs in the area.

Please differentiate your program from other similar programs and explain why you are the best agency to provide the program. Since 1972, COAWFLA has provided a continuity of care to functionally impaired aging adults to maintain independence. The agency's mission is "Dedicating each day to service, support and advocate for aging adults in Escambia and Santa Rosa Counties." No other non-profit in the community provides adults with services that promote independent living and reduce Medicaid supplemented nursing home care.

FUNDING

Will these funds be used for salaries/administrative costs or direct programming costs? Please provide a breakdown by percentage within each category. NOTE: Only salaries directly related to the approved program are eligible for funding.

- Percentage for salaries/administrative costs: 5.10% (from IRS 990 for 2024 part IX)
- Percentage for direct programming costs: 94.90% (from IRS 990 for 2024 part IX)

If only a portion of your requested funding is granted, how will you offset the difference? Partial local match may result in the reduction of state/federal funding. Each reduction severely limits the availability of services to aging adults who are assessed as high-risk of institutional placement. Reduction/elimination of funds may result in aging adults with a documented need remaining on a wait list for services for a longer period or it may force those waiting into institutional care.

If the request funding can be used as a match for other funding, please provide the details below and include the amount and match ratio: Older American's Act (federal funding): 9:1 match for $1,658,036. Community Care for Elderly (state funding): 9:1 match for $1,576,248, Americorps Seniors 9:1 match for $694,694 (federal) Total minimum match needed: $436,553.

Does your organization request funding from other governmental entities or non-profit agencies? If so, list each agency from which you request funds and the amount. Explain what those requested funds would be used for, and whether there is any duplication of funding. $25,000 for the Foster Grandparent Program was received for 2025/26 from United Way of Escambia County and $30,000 for the Escambia Children's Trust through United Way of Escambia County.

GOALS AND METRICS

Provide "Specific and Measurable" metrics in the following three sections:

a) Please complete the Agency Metrics Scorecard below by listing up to three primary goals that this program is targeting. For example, "reduce homelessness in Escambia County by "X"%." Provide three years of trends. If your Agency received funding for the previous fiscal year, use the same metrics for consistent measurement. ALL agencies are required to fill out this template.

Goals & Metrics Scorecard	FY25	FY26	FY27	% Change
1. Senior Dining Participants	825	850	700	-17.6%
2. Senior Dining Meals Served	105k	110k	83k	-24.5%
3. Meals-on-Wheels Meals-on-wheels Delivered	400 95k	300 90k	255 83k	-15% -7.7%

*Reduction due to completion of American Rescue Plan funding. Funding allocations returned to pre-ARP levels

b) Please state the source used to provide your program metrics: Units of service are entered into the State of Florida e-CIRTs Database as well as the Servtracker CXM database platform

c) Please list up to three program goals by which your organization will measure the success of your program. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months utilizing County funding

Program Goals	FY27
1. Increase the # of older adults who gain access to balanced nutrition	5%
2. Provide 700 Senior Dining Participants with 83,000 meals during a 12-month period	4%
3. Provide 255 Meals-on-wheels participants with 83,000 meals during a 12-month period	3%

d) Please list the actual baseline statistics/metrics for the performance measure(s) listed above. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months in previous fiscal year."

Baseline for Goals	FY26
1. New participants baseline	50
2. Senior Dining participant baseline/Senior Dining meals baseline	685/80,240
3. Meals-on-Wheels participant baseline/Meals-on-Wheels meals baseline	249/1,616

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program, you are not required to complete the information for the previous budget year. Please add any additional income or expense sources to the table as necessary to complete your budget application. **Please round figures to the nearest whole dollar.**

INCOME TABLE			
	Most Recently Completed Budget Year - FY 25	Current Budget Year FY 26	Proposed Budget Year FY 27
Contributions/Donations from Private Sources	$464,240	$722,902	$370,450
Programmatic Income	$227,963	$321,354	$305,522
County Funding/Direct Contribution	$45,000	$40,500	$45,000
County Funding by Other Source (a)	$0	$0	$0
City Funding	$0	$0	$0
Local Non-Profit Funding	$99,997	$114,200	$104,800
State Funding	$2,156,102	$2,951,140	$3,116,462
Federal Funding	$3,098,844	$3,124,816	$3,124,816
Memberships	$0	$0	$0
Investment Income	-$117,223	$25,000	$25,000
Other Income (b)	$1,186,467	$224,200	$492,794
Total Income	$7,161,390	$7,524,112	$7,584,844

Please explain by fiscal year any amount listed in "County Funding by Other Source" line item. (Example: Commissioner Discretionary funding, Sheriff's Office funding, etc.) None were received in the calendar year 2025, $4,000 was received in the fiscal-year 2024 from the Sheriff's Office

Please explain by Fiscal Year any amount listed in the "Other Income" line item.

Other income includes contracts for Long Term Care Medicaid Managed Care with Florida Community Care, Sunshine Tango Health Plan, Veteran's Administration, non-recurring grant, in-kind, Covenant Care

EXPENSES TABLE			
	Most Recently Completed Budget Year FY 2025	Current Budget Year FY 2026	Proposed Budget Year FY 2027
Total Number of Staff	55	62	53
Salaries and Wages	$1,681,660	$1,720,535	$1,928,057
Employee Benefits	$386,744	$497,960	$406,618
Professional Services	$36,295	$34,850	$39,805
Contractual Services	$3,847,274	$3,596,004	$3,552,463
Travel Expenses	$27,696	$37,791	$34,697
Rentals and Leases	$17,690	$22,101	$17,496
Communication	$126,556	$136,671	$155,344
Postage and Freight	$8,425	$16,854	$16,514
Repair and Maintenance	$35,956	$36,500	$36,500
Printing and Binding	$12,278	$31,401	$33,520
Marketing and Promotion	$10,290	$10,500	$17,800
Fuel	$1,281	$1,100	$1,300
Supplies	$13,439	$20,701	$27,170
Event Expenses	$44,989	$59,250	$51,750
Capitalizable Assets for County Funding (a)	$66,232	$80,526	$68,445
Other Expenses (b)	$832,607	$1,221,368	$1,197,365
Total Expenses	$7,149,412	$7,524,112	$7,584,844
Net Income - (Revenue minus Expense)	+$11,978	$0	$0

(a) Please explain any capitalizable assets (vehicles, land, or equipment) contained in your request. Deprecation includes the building at 875 Royce Street, building in Century (Senior Dining Site), 1 Van, Office Equipment, Computers. No funds requested support any capital expenses or purchases.

Please explain any request listed in the "Other Expenses" line item. Other expenses: Utilities, insurance, building costs, volunteer expenses, dues/subscriptions, bank fees, emergency aid for client, material aid, weatherization, vehicle maintenance & repair, records storage, in-kind, caregiver support/training expenses, daycare activities.

BUDGET QUESTIONS

1. Does your agency run on Calendar Year, State Fiscal Year, or Fiscal Year? Calendar
2. Please explain any discrepancies in the Expense Table and your agency's Financial Statements. The FY 2025 columns on both the Income and Expense tables are estimated in advance of Audited Financial Statements or the IRS 990 as this application is prior to the commencement of the audit. Auditors from HHM CPAs will begin the A-133 audit process in April 2026 therefore presented financials are subject to change. The final presentation of the 2025 audit is scheduled to go before the Council on Aging of Board of Directors on June 10, 2026.
3. Please explain any Net Income (Revenue less Expense) represented in the Expense Table above on the bottom row. What is the planned use for these residual funds? The 2025 budget year was based on actual financial results (unaudited). The net income is due to the timing of grants cycles at the close of the books on 12/31/25. The agency has several major state/federal grants that run on a 7/1 to 6/30 fiscal year. Older American's Act carry-forward funds from 2025 will be added to the contracts in the 4th quarter of 2026. In addition, the agency received a non-recurring stabilization grant from Covenant Care to extend Senior Dining Services for several months as well as provide for a funding shortfall experienced after American Rescue Funds expired.
4. Please list the salary of the top 5 employees, names and positions of your organization. If there are multiple agencies funded by or through your agency allocation, please add

those employees to this list by agency.

Name	Position	Salary
Joshua D. Newby	President/CEO	$130,000
Laura Garrett	Chief Financial Officer	$118,000
Kathy Irons	Social Services Director	$64,002
Rose Creighton	Retreat Director	$61,797
Emily Echevarria	Development Director	$60,341

5. Please provide the total amount of cash and investments on hand. Based on Balance Sheet from 12/31/25 - Cash Investments: $1,112 and Investments: $444,807
6. Does your organization charge fees for services? If so, provide a list of fees charged. Older American's Act clients can make a voluntary donation to support the service/programs received. Senior Dining Sites have a recommended $2 voluntary contribution. Community Care for the Elderly and Alzheimer 's Disease Initiative clients are assessed as a copayment (less than 3% for most) based on income. Copayment can be waived based on the individual's need, personal situation, and inability to pay. Private pay participant's pay a flat fee for home delivered meals ($7.50 per meal) and adult day care ($90 per day). These consumers account for approximately 2% of the total participants served.
7. Does your organization require background checks from volunteers and staff? Yes
8. What is the source of your reportable data? State of Florida e-CIRTs Database, Servtracker CXM database platform, and Sage Intacct Accounting platform

I hereby certify that the information provided above is a true and correct statement relating to the organization requesting funding named above.

Laura M. Garrett

Name

Chief Financial Officer 3/27/26

Title Date

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

▶ **Go to *www.irs.gov/FormW9* for instructions and the latest information.**

Give Form to the requester. Do not send to the IRS.

Print or type. See **Specific Instructions** on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
Council on Aging of West Florida, Inc.

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☑ Other (see instructions) ▶ Nonprofit 501 (c) 3

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) 1

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.
875 Royce Street

Requester's name and address (optional)

6 City, state, and ZIP code
Pensacola, FL 32503-2461

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN,* later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			–			–				

or

Employer identification number

5	9	–	1	3	7	3	9	3	9

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here | **Signature of U.S. person ▶** Laura M. Garrett **Date ▶** 03/27/26

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9.*

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, *later.*

Internal Revenue Service

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Date: March 20, 2007

COUNCIL ON AGING OF WEST FLORIDA INC .
PO BOX 17066
PENSACOLA FL 32522

Person to Contact:
Mrs. Turner 31-07345
Customer Service Specialist
Toll Free Telephone Number:
877-829-5500
Federal Identification Number:
59-1373939

Dear Sir or Madam:

This is in response to your request of March 20, 2007, regarding your organization's tax-exempt status.

In June 1972, we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

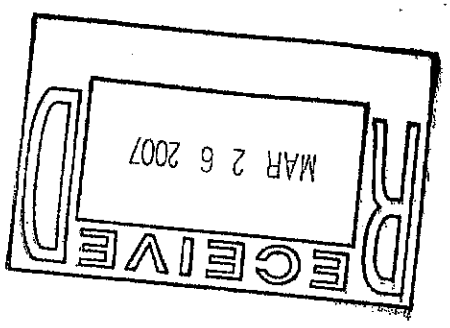
Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,

Michele M. Sullivan

Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations 1



2026 FLORIDA NOT FOR PROFIT CORPORATION ANNUAL REPORT

FILED
Mar 27, 2026
Secretary of State
7048912395CC

DOCUMENT# 722606

Entity Name: COUNCIL ON AGING OF WEST FLORIDA, INC.

Current Principal Place of Business:

875 ROYCE STREET
PENSACOLA, FL 32503

Current Mailing Address:

875 ROYCE STREET
P.O. BOX 17066
PENSACOLA, FL 32522-7066 US

FEI Number: 59-1373939

Certificate of Status Desired: No

Name and Address of Current Registered Agent:

NEWBY, JOSHUA D
875 ROYCE STREET
PENSACOLA, FL 32503 US

The above named entity submits this statement for the purpose of changing its registered office or registered agent, or both, in the State of Florida.

SIGNATURE: JOSHUA D NEWBY 03/27/2026

Electronic Signature of Registered Agent — Date

Officer/Director Detail :

Title	SECRETARY
Name	WU, PC
Address	3960 POTOSI RD
City-State-Zip:	PENSACOLA FL 32535

Title	CEO
Name	NEWBY, JOSHUA D
Address	875 ROYCE STREET
City-State-Zip:	PENSACOLA FL 32503

Title	CFO
Name	GARRETT, LAURA M
Address	875 ROYCE STREET
City-State-Zip:	PENSACOLA FL 32503

Title	VC, TREASURER
Name	FLEEKOP, JOEL RABBI
Address	800 NORTH PALAFOX ST
City-State-Zip:	PENSACOLA FL 32501

Title	CHAIRMAN
Name	MAGERKORTH, SEAN P
Address	5845 KEYSTONE RD
City-State-Zip:	PENSACOLA FL 32504

Title	VC, 2ND
Name	CORBIN, DEBORAH J
Address	221 DEAN ROAD
City-State-Zip:	PENSACOLA FL 32503

I hereby certify that the information indicated on this report or supplemental report is true and accurate and that my electronic signature shall have the same legal effect as if made under oath; that I am an officer or director of the corporation or the receiver or trustee empowered to execute this report as required by Chapter 617, Florida Statutes; and that my name appears above, or on an attachment with all other like empowered.

SIGNATURE: LAURA M GARRETT CHIEF FINANCIAL OFFICER 03/27/2026

Electronic Signature of Signing Officer/Director Detail — Date

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning and ending

B Check if applicable: Address change; Name change; Initial return; Final return/ terminated; Amended return; Application pending

C Name of organization: COUNCIL ON AGING OF WEST FLORIDA, INC.

Doing business as:

Number and street (or P.O. box if mail is not delivered to street address): P.O. BOX 17066

Room/suite:

City or town, state or province, country, and ZIP or foreign postal code: PENSACOLA, FL 32522

F Name and address of principal officer: JOSH NEWBY
SAME AS C ABOVE

D Employer identification number: 59-1373939

E Telephone number: (850) 432-1475

G Gross receipts $: 8,829,593.

H(a) Is this a group return for subordinates? Yes [X] No

H(b) Are all subordinates included? Yes No
If "No," attach a list. See instructions

H(c) Group exemption number

I Tax-exempt status: [X] 501(c)(3) 501(c) ( ) (insert no.) 4947(a)(1) or 527

J Website: WWW.COAWFLA.ORG

K Form of organization: [X] Corporation Trust Association Other

L Year of formation: 1972 M State of legal domicile: FL

Part I Summary

1 Briefly describe the organization's mission or most significant activities: DEDICATING EACH DAY TO SERVE, SUPPORT, AND ADVOCATE FOR AGING ADULTS IN ESCAMBIA AND SANTA ROSA

2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	20
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	20
5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	66
6	Total number of volunteers (estimate if necessary)	6	506
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	6,417,325.	8,216,055.
9	Program service revenue (Part VIII, line 2g)	536,511.	513,172.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	19,704.	51,484.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	6,552.	15,207.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	6,980,092.	8,795,918.
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	2,032,004.	2,162,356.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b	Total fundraising expenses (Part IX, column (D), line 25) 226,746.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	5,303,455.	6,907,952.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	7,335,459.	9,070,308.
19	Revenue less expenses. Subtract line 18 from line 12	-355,367.	-274,390.

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	2,090,856.	2,423,685.
21	Total liabilities (Part X, line 26)	1,278,800.	1,863,533.
22	Net assets or fund balances. Subtract line 21 from line 20	812,056.	560,152.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer: JOSH NEWBY, PRESIDENT/CEO Joshua D. Newby Date 5-30-25

Type or print name and title

Paid Preparer Use Only

Preparer's name: THOMAS M. BIZZELL Thomas M. Bizzell Date 05/23/25 Check if self-employed PTIN P01429187

Firm's name: HENDERSON HUTCHERSON & MCCULLOUGH PLLC Firm's EIN 62-1114363

Firm's address: 3250 W. NAVY BOULEVARD
PENSACOLA, FL 32505 Phone no. (850) 434-5574

May the IRS discuss this return with the preparer shown above? See instructions [X] Yes No

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

Form **8868**
(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return or Excise Taxes Related to Employee Benefit Plans

File a separate application for each return.
Go to www.irs.gov/Form8868 for the latest information.

OMB No. 1545-0047

Electronic filing (e-file). You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Part I - Identification

Type or Print

File by the due date for filing your return. See instructions.

Name of exempt organization, employer, or other filer, see instructions.
COUNCIL ON AGING OF WEST FLORIDA, INC.

Taxpayer identification number (TIN)
59-1373939

Number, street, and room or suite no. If a P.O. box, see instructions.
P.O. BOX 17066

City, town or post office, state, and ZIP code. For a foreign address, see instructions.
PENSACOLA, FL 32522

Enter the Return Code for the return that this application is for (file a separate application for each return) 01

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08	Form 990-T (governmental entities)	15

- After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.
- If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name _____
Plan Number _____
Plan Year Ending (MM/DD/YYYY)

Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)

The books are in the care of LAURA GARRETT
875 ROYCE STREET - PENSACOLA, FL 32503
Telephone No. (850) 432-1475 Fax No. _____

- If the organization does not have an office or place of business in the United States, check this box ..... ☐
- If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ..... ☐. If it is for part of the group, check this box ... ☐ and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until NOVEMBER 15, 20 25, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
☒ calendar year 20 24 or
☐ tax year beginning _____, 20 _____, and ending _____, 20 _____

2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return
☐ Change in accounting period

3a	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	$	0.
b	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	$	0.
c	**Balance due.** Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	$	0.

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:
DEDICATING EACH DAY TO SERVE, SUPPORT, AND ADVOCATE FOR AGING ADULTS IN ESCAMBIA AND SANTA ROSA COUNTIES.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 1,963,259. including grants of $) (Revenue $)
IN-HOME RESPITE - PROVIDES THE PRIMARY CAREGIVER RELIEF FOR A SPECIFIED TIME PERIOD FROM THE CONSTANT, CONTINUED CARE OF A FUNCTIONALLY IMPAIRED OLDER PERSON IN THE HOME ENVIRONMENT.

4b (Code:) (Expenses $ 1,250,350. including grants of $) (Revenue $ 22,698.)
CONGREGATE MEALS - A NEIGHBORHOOD BASED PROGRAM WHICH OFFERS THE OPPORTUNITY FOR ACTIVE ADULTS TO SHARE THEIR NOON MEAL WITH OTHERS THEIR AGE AND TO PARTICIPATE IN THE RECREATIONAL ACTIVITIES, NUTRITION EDUCATION, ARTS AND CRAFTS, AND OTHER SOCIAL ACTIVITIES.

4c (Code:) (Expenses $ 931,998. including grants of $) (Revenue $ 62,738.)
HOME DELIVERED MEALS - NUTRITIONALLY BALANCED MEALS DELIVERED TO HOMEBOUND INDIVIDUALS MONDAY THROUGH FRIDAY FROM 10:30 A.M. TO 1:30 P.M.

4d Other program services (Describe on Schedule O.)
(Expenses $ 4,470,085. including grants of $) (Revenue $ 241,943.)

4e Total program service expenses 8,615,692.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b	X	
c	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18	X	
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a	X	
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	29	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34	X	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	33		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c			

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return 2a 66			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b	If "Yes," enter the name of the foreign country _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year 7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders 11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b			
c	Enter the amount of reserves on hand 13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		X
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17		

Part VI Governance, Management, and Disclosure. *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI X

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	20		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included on line 1a, above, who are independent	1b	20		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c	X	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	X	
b	Other officers or key employees of the organization	15b	X	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed NONE

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

[X] Own website [ ] Another's website [X] Upon request [ ] Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records

LAURA GARRETT - (850) 432-1475

875 ROYCE STREET, PENSACOLA, FL 32503

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JOSH NEWBY	40.00									
CEO/PRESIDENT				X				129,709.	0.	18,870.
(2) LAURA GARRETT	40.00									
EXECUTIVE VICE PRESIDENT				X				122,243.	0.	18,293.
(3) MALCOLM BALLINGER	1.00									
CHAIRPERSON		X		X				0.	0.	0.
(4) SEAN P. MAGERKORTH	1.00									
FIRST VICE CHAIRPERSON		X		X				0.	0.	0.
(5) RABBI JOEL FLEEKOP	1.00									
SECOND VICE CHAIRPERSON		X		X				0.	0.	0.
(6) LOIS B. LEPP	1.00									
IMMEDIATE PAST CHAIR		X		X				0.	0.	0.
(7) P.C. WU	1.00									
SECRETARY		X		X				0.	0.	0.
(8) MARCELLA BEADEN	1.00									
MEMBER		X						0.	0.	0.
(9) KEITH CARRINGTON	1.00									
MEMBER		X						0.	0.	0.
(10) DEBORAH J. CORBIN	1.00									
MEMBER		X						0.	0.	0.
(11) SONYA DANIEL	1.00									
MEMBER		X						0.	0.	0.
(12) PETE DOYLE	1.00									
MEMBER		X						0.	0.	0.
(13) BRANDI GOMEZ	1.00									
MEMBER		X						0.	0.	0.
(14) RODNEY GUTTMAN	1.00									
MEMBER		X						0.	0.	0.
(15) MARY E. HOXENG	1.00									
MEMBER		X						0.	0.	0.
(16) COMM. LUMON MAY	1.00									
MEMBER		X						0.	0.	0.
(17) MARIANNE MCMAHON	1.00									
MEMBER		X						0.	0.	0.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) CRYSTAL SCOTT MEMBER	1.00	X						0.	0.	0.
(19) CARON SJOBERG MEMBER	1.00	X						0.	0.	0.
(20) SUE STRAUGHN MEMBER	1.00	X						0.	0.	0.
(21) RACHEL MILLER MEMBER	1.00	X						0.	0.	0.
(22) CHARLIE NICHOLS MEMBER	1.00	X						0.	0.	0.
1b Subtotal								251,952.	0.	37,163.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								251,952.	0.	37,163.

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 2

		Yes	No
3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
SUPPLEMENTAL SUPPORT CARE SERVICES, LLC, 8180 PENSACOLA BLVD. SUITE 215, PENSACOLA,	IN-HOME SEVICES	1,129,653.
TRIO COMMUNITY MEALS P.O. BOX 742992, ATLANTA, GA 30374	MEALS	1,091,468.
YCSC PEN MANAGEMENT LLC, 321 N. DEVILLIERS ST. STE 304, PENSACOLA, FL 32501	IN-HOME SEVICES	620,656.
COASTAL NURSECARE OF FLORIDA, INC., 2300 WARRENVILLE RD. STE 100, DOWNERS GROVE, IL	IN-HOME SEVICES	603,337.
ANGELA BROOKS LOVING CARE LLC 1722 PAISLEIGH DR., PENSACOLA, FL 32534	IN-HOME SEVICES	504,740.

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization 10

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a	33,562.				
	b Membership dues	1b					
	c Fundraising events	1c	7,850.				
	d Related organizations	1d					
	e Government grants (contributions)	1e	7,683,660.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	490,983.				
	g Noncash contributions included in lines 1a-1f	1g	$ 145,673.				
	h **Total.** Add lines 1a-1f			8,216,055.			
Program Service Revenue		Business Code					
	2a PRIVATE PAY/ FEE FOR S	900099		276,364.	276,364.		
	b CONTRACTS	900099		205,377.	205,377.		
	c CO-PAY/ ASSESSED FEE P	900099		31,431.	31,431.		
	d						
	e						
	f All other program service revenue						
	g **Total.** Add lines 2a-2f			513,172.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			51,646.			51,646.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
			(i) Real / (ii) Personal				
	6a Gross rents	6a					
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
			(i) Securities / (ii) Other				
	7a Gross amount from sales of assets other than inventory	7a	25,819.				
	b Less: cost or other basis and sales expenses	7b	25,981.				
	c Gain or (loss)	7c	-162.				
	d Net gain or (loss)			-162.			-162.
	8a Gross income from fundraising events (not including $ 7,850. of contributions reported on line 1c). See Part IV, line 18	8a	2,027.				
	b Less: direct expenses	8b	7,694.				
	c Net income or (loss) from fundraising events			-5,667.			-5,667.
	9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities						
	10a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code					
	11a MISCELLANEOUS INCOME	900099		20,874.	20,874.		
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a-11d			20,874.			
	12 **Total revenue.** See instructions			8,795,918.	534,046.	0.	45,817.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	251,952.	161,249.	78,105.	12,598.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,378,288.	882,105.	427,269.	68,914.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	136,968.	87,660.	42,460.	6,848.
9 Other employee benefits	264,151.	169,056.	81,887.	13,208.
10 Payroll taxes	130,997.	83,838.	40,609.	6,550.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	28,930.	2,125.	26,805.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	2,330.	170.	2,125.	35.
12 Advertising and promotion	138.		138.	
13 Office expenses	143,037.	38,892.	80,768.	23,377.
14 Information technology	14,114.	9,385.	3,319.	1,410.
15 Royalties				
16 Occupancy	60,984.	37,167.	21,065.	2,752.
17 Travel	29,768.	23,332.	3,697.	2,739.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	30,637.		30,637.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	76,806.		76,806.	
23 Insurance	76,350.	42,626.	30,518.	3,206.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a SUBCONTRACTOR EXPENSE	5,601,435.	5,601,435.		
b VOLUNTEER EXPENSES	376,851.	376,786.		65.
c OTHER EXPENSES	234,959.	194,061.	40,375.	523.
d PROGRAM SUPPLIES	195,650.	159,880.	27,078.	8,692.
e All other expenses	35,963.	745,925.	-785,791.	75,829.
25 **Total functional expenses.** Add lines 1 through 24e	9,070,308.	8,615,692.	227,870.	226,746.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

				(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing		162,183.	1	60,986.
	2	Savings and temporary cash investments			2	
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		939,574.	4	1,387,398.
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		21,187.	9	21,320.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,527,804.			
	b	Less: accumulated depreciation	10b 1,112,002.	492,608.	10c	415,802.
	11	Investments - publicly traded securities			11	
	12	Investments - other securities. See Part IV, line 11		470,256.	12	533,131.
	13	Investments - program-related. See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11		5,048.	15	5,048.
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		2,090,856.	16	2,423,685.
Liabilities	17	Accounts payable and accrued expenses		665,916.	17	1,183,531.
	18	Grants payable			18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			22	
	23	Secured mortgages and notes payable to unrelated third parties		478,121.	23	463,059.
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		134,763.	25	216,943.
	26	**Total liabilities.** Add lines 17 through 25		1,278,800.	26	1,863,533.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** [X] **and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		812,056.	27	560,152.
	28	Net assets with donor restrictions			28	
		Organizations that do not follow FASB ASC 958, check here ☐ **and complete lines 29 through 33.**				
	29	Capital stock or trust principal, or current funds			29	
	30	Paid-in or capital surplus, or land, building, or equipment fund			30	
	31	Retained earnings, endowment, accumulated income, or other funds			31	
	32	Total net assets or fund balances		812,056.	32	560,152.
	33	Total liabilities and net assets/fund balances		2,090,856.	33	2,423,685.

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	8,795,918.
2	Total expenses (must equal Part IX, column (A), line 25)	2	9,070,308.
3	Revenue less expenses. Subtract line 2 from line 1	3	-274,390.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	812,056.
5	Net unrealized gains (losses) on investments	5	22,486.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	560,152.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2b	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a	X	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b	X	

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization

COUNCIL ON AGING OF WEST FLORIDA, INC.

Employer identification number

59-1373939

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____

10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations .....

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	6084656.	5370646.	7045111.	6661191.	8411171.	33572775.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	6084656.	5370646.	7045111.	6661191.	8411171.	33572775.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4.						33572775.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4	6084656.	5370646.	7045111.	6661191.	8411171.	33572775.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	41,703.	96,308.	34,189.	20,187.	51,646.	244,033.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	12,885.	32,778.	26,397.	22,512.	20,874.	115,446.
11 **Total support.** Add lines 7 through 10						33932254.

12 Gross receipts from related activities, etc. (see instructions) 12

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)) 14 98.94 %

15 Public support percentage from 2023 Schedule A, Part II, line 14 15 98.90 %

16a **33 1/3% support test - 2024.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☒

b **33 1/3% support test - 2023.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10% -facts-and-circumstances test - 2024.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

b **10% -facts-and-circumstances test - 2023.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2023 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2024** (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from **2023** Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2024. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b 33 1/3% support tests - 2023. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* **Part VI** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* **Part VI** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* **Part VI** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* **Part VI** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in* **Part VI** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in* **Part VI** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in* **Part VI,** *including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* **Part VI.**	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* **Part VI.**	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* **Part VI.**	9b		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* **Part VI.**	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a	
b	A family member of a person described on line 11a above?	11b	
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* **Part VI.**	11c	

Section B. Type I Supporting Organizations

		Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in* **Part VI** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1	
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* **Part VI** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	2	

Section C. Type II Supporting Organizations

		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* **Part VI** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1	

Section D. All Type III Supporting Organizations

		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1	
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in* **Part VI** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	2	
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* **Part VI** *the role the organization's supported organizations played in this regard.*	3	

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year* **(see instructions).**

a ☐ The organization satisfied the Activities Test. *Complete* **line 2** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* **line 3** *below.*

c ☐ The organization supported a governmental entity. *Describe in* **Part VI** *how you supported a governmental entity (see instructions).*

		Yes	No
2	Activities Test. **Answer lines 2a and 2b below.**		
a	*Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in* **Part VI identify those supported organizations and explain** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a	
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* **Part VI** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b	
3	Parent of Supported Organizations. **Answer lines 3a and 3b below.**		
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in **Part VI.**	3a	
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in **Part VI** the role played by the organization in this regard.	3b	

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in* **Part VI**). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	8		

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d **Total** (add lines 1a, 1b, and 1c)	1d		
e **Discount** claimed for blockage or other factors (*explain in detail in* **Part VI**):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by 0.035.	6		
7 Recoveries of prior-year distributions	7		
8 **Minimum Asset Amount** (add line 7 to line 6)	8		

Section C - Distributable Amount		Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	1	
2 Enter 0.85 of line 1.	2	
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4 Enter greater of line 2 or line 3.	4	
5 Income tax imposed in prior year	5	
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** *(continued)*

Section D - Distributions			**Current Year**
1	Amounts paid to supported organizations to accomplish exempt purposes	1	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4	Amounts paid to acquire exempt-use assets	4	
5	Qualified set-aside amounts (prior IRS approval required - *provide details in* **Part VI**)	5	
6	Other distributions (describe in **Part VI**). See instructions.	6	
7	**Total annual distributions.** Add lines 1 through 6.	7	
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in* **Part VI**). See instructions.	8	
9	Distributable amount for 2024 from Section C, line 6	9	
10	Line 8 amount divided by line 9 amount	10	

Section E - Distribution Allocations (see instructions)		**(i) Excess Distributions**	**(ii) Underdistributions Pre-2024**	**(iii) Distributable Amount for 2024**
1	Distributable amount for 2024 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2024 (reasonable cause required - *explain in* **Part VI**). See instructions.			
3	Excess distributions carryover, if any, to 2024			
a	From 2019			
b	From 2020			
c	From 2021			
d	From 2022			
e	From 2023			
f	**Total** of lines 3a through 3e			
g	Applied to under distributions of prior years			
h	Applied to 2024 distributable amount			
i	Carryover from 2019 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2024 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2024 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* **Part VI.** See instructions.			
6	Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* **Part VI.** See instructions.			
7	**Excess distributions carryover to 2025.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2020			
b	Excess from 2021			
c	Excess from 2022			
d	Excess from 2023			
e	Excess from 2024			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Schedule B (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

Name of the organization

COUNCIL ON AGING OF WEST FLORIDA, INC.

Employer identification number

59-1373939

Organization type (check one):

Filers of:	Section:
Form 990 or 990-EZ	[X] 501(c)(3) (enter number) organization
	[ ] 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	[ ] 527 political organization
Form 990-PF	[ ] 501(c)(3) exempt private foundation
	[ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation
	[ ] 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

[ ] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

[X] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year ..... $ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization: COUNCIL ON AGING OF WEST FLORIDA, INC.

Employer identification number: 59-1373939

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	CORPORATION FOR NATIONAL AND COMMUNITY SERVICE 1201 NEW YORK AVENUE, NW WASHINGTON, DC 20525	$ 628,747.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES 200 INDEPENDENCE AVENUE, SW WASHINGTON, DC 20201	$ 1,184,505.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3	FLORIDA DEPARTMENT OF ELDER AFFAIRS 4040 ESPLANADE WAY TALLAHASSEE, FL 32399	$ 3,435,781.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: COUNCIL ON AGING OF WEST FLORIDA, INC.

Employer identification number: 59-1373939

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

Name of organization

COUNCIL ON AGING OF WEST FLORIDA, INC.

Employer identification number

59-1373939

Part III **Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e) and** the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this info. once.) $_____

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE D (Form 990) (Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
COUNCIL ON AGING OF WEST FLORIDA, INC.

Employer identification number
59-1373939

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).
- ☐ Preservation of land for public use (for example, recreation or education)
- ☐ Preservation of a historically important land area
- ☐ Protection of natural habitat
- ☐ Preservation of a certified historic structure
- ☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

		Held at the End of the Tax Year
a	Total number of conservation easements	2a
b	Total acreage restricted by conservation easements	2b
c	Number of conservation easements on a certified historic structure included on line 2a	2c
d	Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year _____

4 Number of states where property subject to conservation easement is located _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1 $ _____

(ii) Assets included in Form 990, Part X $ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 $ _____

b Assets included in Form 990, Part X $ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

Part V Endowment Funds

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment _____ %
b Permanent endowment _____ %
c Term endowment _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations?	3a(i)		
(ii) Related organizations?	3a(ii)		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		42,197.		42,197.
b Buildings		1,340,833.	986,556.	354,276.
c Leasehold improvements				
d Equipment		41,879.	40,648.	1,232.
e Other		102,895.	84,798.	18,097.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				415,802.

Part VII Investments - Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A) INVESTMENTS	533,131.	END-OF-YEAR MARKET VALUE
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))	533,131.	

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))		

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 15, col. (B))*	

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) DEPOSITS	32,288.
(3) REFUNDABLE ADVANCES	193.
(4) BORROWING UNDER LINE OF CREDIT	184,462.
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 25, col. (B))*	216,943.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	8,867,249.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a	22,486.		
b	Donated services and use of facilities	2b	48,845.		
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	71,331.
3	Subtract line 2e from line 1			3	8,795,918.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	0.
5	Total revenue. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 12.)*			5	8,795,918.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	9,119,153.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a	48,845.		
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	48,845.
3	Subtract line 2e from line 1			3	9,070,308.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	0.
5	Total expenses. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 18.)*			5	9,070,308.

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

SCHEDULE G (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

COUNCIL ON AGING OF WEST FLORIDA, INC.

Employer identification number

59-1373939

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

a ☐ Mail solicitations
b ☐ Internet and email solicitations
c ☐ Phone solicitations
d ☐ In-person solicitations
e ☐ Solicitation of nongovernment grants
f ☐ Solicitation of government grants
g ☐ Special fundraising events

2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☐ No

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions? Yes	(iii) No	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
Total						

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than $15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than $5,000.

		(a) Event #1 KITES ON THE COAST (event type)	(b) Event #2 (event type)	(c) Other events NONE (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	9,877.			9,877.
	2 Less: Contributions	7,850.			7,850.
	3 Gross income (line 1 minus line 2)	2,027.			2,027.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	7,694.			7,694.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				7,694.
	11 Net income summary. Subtract line 10 from line 3, column (d)				-5,667.

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain: _____

11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility 13a %

b An outside facility 13b %

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name

Address

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization $ _____ and the amount of gaming revenue retained by the third party $ _____

c If "Yes," enter the name and address of the third party:

Name

Address

16 Gaming manager information:

Name

Gaming manager compensation $ _____

Description of services provided

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year $

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

Part IV **Supplemental Information** *(continued)*

SCHEDULE L
(Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c; or Form 990-EZ, Part V, line 38a or 40b.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

COUNCIL ON AGING OF WEST FLORIDA, INC.

Employer identification number
59-1373939

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only)

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b; or Form 990-EZ, Part V, line 40b.

1 (a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected? Yes	(d) Corrected? No
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 ..... $

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ..... $

Part II Loans to and/or From Interested Persons

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization? To	(d) From	(e) Original principal amount	(f) Balance due	(g) In default? Yes	(g) No	(h) Approved by board or committee? Yes	(h) No	(i) Written agreement? Yes	(i) No
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												
(8)												
(9)												
(10)												
Total ..... $												

Part III Grants or Assistance Benefiting Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

Part IV Business Transactions Involving Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) MALCOLM BALLINGER	MEMBER OF THE BOARD	11,537.	THE ORGANIZ		X
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L. See instructions.

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:
(A) NAME OF PERSON: MALCOLM BALLINGER
(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:
MEMBER OF THE BOARD OF DIRECTORS
(D) DESCRIPTION OF TRANSACTION: THE ORGANIZATION USES THE BOARD MEMBER'S COMPANY TO PRODUCE THE COMING OF AGE MAGAZINE.

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

Complete if the organizations answered "Yes" on Form 990, Part IV, line 29 or 30.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization

COUNCIL ON AGING OF WEST FLORIDA, INC.

Employer identification number

59-1373939

Part I Types of Property

		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art - Works of art				
2	Art - Historical treasures				
3	Art - Fractional interests				
4	Books and publications				
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities - Publicly traded				
10	Securities - Closely held stock				
11	Securities - Partnership, LLC, or trust interests				
12	Securities - Miscellaneous				
13	Qualified conservation contribution - Historic structures				
14	Qualified conservation contribution - Other				
15	Real estate - Residential				
16	Real estate - Commercial				
17	Real estate - Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other (GENERAL)	X	5,356	138,119.	QUOTED PRICES
26	Other (MEALS)	X	2,247	7,554.	PURCHASE PRICE FROM
27	Other ( )				
28	Other ( )				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement 29

			Yes	No
30a	During the year, did the organization receive by contribution any property reported on Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?	30a		X
b	If "Yes," describe the arrangement in Part II.			
31	Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	31		X
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a		X
b	If "Yes," describe in Part II.			
33	If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.			

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE O (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

COUNCIL ON AGING OF WEST FLORIDA, INC.

Employer identification number
59-1373939

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:
COUNTIES.

FORM 990, PART VI, SECTION B, LINE 11B:
WHEN COMPLETED BY THE CPA FIRM, THE 990 WILL BE E-MAILED TO ALL BOARD MEMBERS. IN ADDITION, THE AGENCY'S AUDIT COMMITTEE WILL RECEIVE AN IN-DEPTH REVIEW AND PRESENT THE GOVERNING BOARD OF DIRECTORS WITH A SUMMARY OVERVIEW OF THE 990.

FORM 990, PART VI, SECTION B, LINE 12C:
ALL NEW AND RETURNING BOARD MEMBERS SIGN A CONFLICT OF INTEREST FORM INDICATING THAT THEY HAVE READ AND UNDERSTAND THE AGENCY'S CONFLICT OF INTEREST POLICY. THE POLICY IS ALSO REVIEWED WITH ALL STAFF AND IS STATED IN THE AGENCY'S GENERAL PERSONNEL POLICIES AND PROCEDURES MANUAL.

FORM 990, PART VI, SECTION B, LINE 15:
THE AGENCY PERIODICALLY CONDUCTS SALARY AND COMPENSATION REVIEWS FOR ITS VARIOUS POSITIONS WITHIN THE AGENCY, INCLUDING CEO, BY CONTACTING SIMILAR AGENCIES WITHIN THE STATE AND BY REVIEWING STATE AND FEDERAL DATA ON SIMILAR POSITIONS. COPIES OF THESE REVIEWS ARE AVAILABLE FOR REVIEW IN THE AGENCY'S PERSONNEL DEPARTMENT. ANY RAISE FOR THE CEO IS DETERMINED BY THE AGENCY'S EXECUTIVE COMPENSATION COMMITTEE BASED ON JOB PERFORMANCE AND THE RESULT OF THESE SURVEYS.

FORM 990, PART VI, SECTION C, LINE 19:
ITEMS ARE AVAILABLE IN PDF FORMAT ON THE AGENCY'S WEBSITE AT WWW.COAWFLA.ORG FOR PUBLIC REVIEW.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:
ADULT DAY CARE - PROVIDES RESPITE FOR CAREGIVERS WHILE AT THE SAME TIME PREVENTING LONG-TERM CARE FACILITY ADMISSION FOR INDIVIDUALS WHO CANNOT BE LEFT ALONE DURING THE DAY. THIS PROGRAM INCLUDES MEALS, ACTIVITIES, SUPERVISION BY A RN OR LPN, AND ASSISTANCE WITH SOME ACTIVITIES OF DAILY LIVING,
EXPENSES $560,068 INCLUDING GRANTS OF $0 REVENUE $224,963

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:
SENIOR COMPANIONS - A PART OF SENIOR CORPS, A NETWORK OF THE NATIONAL SERVICE PROGRAMS THAT MATCHES VOLUNTEERS WITH THEIR HOMEBOUND PEERS WITH SPECIAL NEEDS. SENIOR COMPANIONS ASSIST WITH RUNNING ERRANDS, PREPARING MEALS, WRITING LETTERS, AND OTHER DAILY TASKS.
EXPENSES $367,964 INCLUDING GRANTS OF $0 REVENUE $2,162

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:
SOCIAL SERVICE PROGRAMS - AN IN-DEPTH PROGRAM WHICH IDENTIFIES PROBLEMS FOR THE ELDERLY AND DEVELOPES SOLUTIONS TO THOSE PROBLEMS. CASE MANAGEMENT (CM), CASE AIDE (CA), AND SCREENING/ASSESMENT (SA) ARE JUST A FEW OF THE SERVICES OFFERED.
EXPENSES $687,994 INCLUDING GRANTS OF $0 REVENUE $0

Name of the organization: COUNCIL ON AGING OF WEST FLORIDA, INC.

Employer identification number: 59-1373939

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:
OTHER COMMUNITY SERVICE PROGRAMS (NUTRITION EDUCATION, OUTREACH, RECREATION, AND TRANSPORTATION).
EXPENSES $115,774 INCLUDING GRANTS OF $0 REVENUE $100

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:
FOSTER GRANDPARENTS - A PART OF SENIOR CORP, A NETWORK OF NATIONAL SERVICE PROGRAMS THAT UNITE ELIGIBLE ADULTS WITH AT-RISK CHILDREN AT SITES SUCH AS SCHOOLS, HOSPITALS, DETENTION CENTERS, AND DAYCARE CENTERS.
EXPENSE $535,474 INCLUDING GRANTS OF $0 REVENUE $14,718

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:
HOME SERVICE PROGRAMS
EXPENSES $2,202,811 INCLUDING GRANTS OF $0 REVENUE $0

SCHEDULE R (Form 990)
(Rev. January 2025)
Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047
Open to Public Inspection

Name of the organization
COUNCIL ON AGING OF WEST FLORIDA, INC.

Employer identification number
59-1373939

Part I **Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II **Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	(g) Section 512(b)(13) controlled entity? No
COUNCIL ON AGING FOUNDATION OF WEST FLORIDA, INC - 59-2864564, 875 ROYCE STREET, PENSACOLA, FL 32503	ENCOURAGE, SOLICIT, PROMOTE, RECEIVE, AND ADMINISTER GIFTS	FLORIDA	501(C)(3)	7	COUNCIL ON AGING OF WEST FLORIDA, INC.		X

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) (Rev. 1-2025)

LHA 432161 10-23-24

Part III **Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations? Yes	(h) No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership

Part IV **Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity? Yes	(i) No

Part V **Transactions With Related Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

			Yes	No
1	During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a	Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity	1a		X
b	Gift, grant, or capital contribution to related organization(s)	1b		X
c	Gift, grant, or capital contribution from related organization(s)	1c		X
d	Loans or loan guarantees to or for related organization(s)	1d		X
e	Loans or loan guarantees by related organization(s)	1e		X
f	Dividends from related organization(s)	1f		X
g	Sale of assets to related organization(s)	1g		X
h	Purchase of assets from related organization(s)	1h		X
i	Exchange of assets with related organization(s)	1i		X
j	Lease of facilities, equipment, or other assets to related organization(s)	1j		X
k	Lease of facilities, equipment, or other assets from related organization(s)	1k		X
l	Performance of services or membership or fundraising solicitations for related organization(s)	1l		X
m	Performance of services or membership or fundraising solicitations by related organization(s)	1m		X
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n		X
o	Sharing of paid employees with related organization(s)	1o		X
p	Reimbursement paid to related organization(s) for expenses	1p		X
q	Reimbursement paid by related organization(s) for expenses	1q		X
r	Other transfer of cash or property to related organization(s)	1r		X
s	Other transfer of cash or property from related organization(s)	1s		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

Part VI **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners sec. 501(c)(3) orgs.? Yes	(e) No	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations? Yes	(h) No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

COUNCIL ON AGING OF WEST FLORIDA, INC.

FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023



CERTIFIED PUBLIC ACCOUNTANTS

COUNCIL ON AGING OF WEST FLORIDA, INC.

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CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Council on Aging of West Florida, Inc.
Pensacola, Florida

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the Council on Aging of West Florida, Inc., (a nonprofit organization), which comprise the statements of financial position as of December 31, 2024 and 2023, the related statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Council on Aging of West Florida, Inc. as of December 31, 2024 and 2023, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Council on Aging of West Florida, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Council on Aging of West Florida, Inc.'s ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council on Aging of West Florida, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Council on Aging of West Florida, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The combining schedule of functional expenses, and the schedules of expenditures of federal awards and state financial assistance, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and Chapter 10.650, Rules of the Auditor General, are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The supplementary information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 23, 2025, on our consideration of the Council on Aging of West Florida, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to solely describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the Council on Aging of West Florida, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Council on Aging of West Florida, Inc.'s internal control over financial reporting and compliance.

Pensacola, Florida
May 23, 2025

Henderson Hutcherson & McCullough, PLLC

COUNCIL ON AGING OF WEST FLORIDA, INC.

STATEMENTS OF FINANCIAL POSITION

DECEMBER 31, 2024 AND 2023

ASSETS

	2024	2023
CURRENT ASSETS		
Cash and cash equivalents	$ 60,986	$ 162,183
Investments	533,131	470,256
Grants, contracts, and local support receivables	1,387,398	939,574
Prepaid expenses	10,360	21,187
Total current assets	1,991,875	1,593,200
PROPERTY AND EQUIPMENT, net	415,802	492,608
OTHER ASSETS	5,048	5,048
TOTAL ASSETS	$ 2,412,725	$ 2,090,856

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts payable	$ 1,120,598	$ 617,415
Accrued expenses	51,973	48,501
Current portion of long-term debt	17,733	17,733
Borrowing under line of credit	184,462	77,150
Refundable advances	193	27,098
Deposits	32,288	30,515
Total current liabilities	1,407,247	818,412
LONG-TERM DEBT, less current portion	445,326	460,388
TOTAL LIABILITIES	1,852,573	1,278,800
NET ASSETS		
Net assets without donor restrictions	560,152	812,056
TOTAL LIABILITIES AND NET ASSETS	$ 2,412,725	$ 2,090,856

The accompanying notes are an integral part of the financial statements.

COUNCIL ON AGING OF WEST FLORIDA, INC.

STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS

YEARS ENDED DECEMBER 31, 2024 AND 2023

	2024	2023
PUBLIC SUPPORT, GAINS, AND REVENUE		
Public support		
Grants	$ 7,595,625	$ 5,835,965
Contracts	205,377	299,804
Local support	135,078	106,763
Contribution of nonfinancial assets	194,528	202,096
Total public support	8,130,608	6,444,628
Gains and revenue		
Project income	307,895	230,295
Contributions and fundraising	317,926	256,684
Special events, less costs of direct benefits to donors of $11,693 and $38,871 in 2024 and 2023, respectively	15,976	68,492
Net investment return	72,750	105,435
Gain on sale of property and equipment	-	3,300
Miscellaneous income	22,094	23,595
Total gains and revenue	736,641	687,801
Total public support, gains, and revenue	8,867,249	7,132,429
EXPENSES		
Direct program services		
Non-DOEA programs	1,034,949	1,086,400
Community service programs	2,763,409	2,409,662
Social services programs	687,994	610,663
Home service programs	4,166,070	2,790,936
Total direct program services	8,652,422	6,897,661
Support services		
Management and general	227,870	262,553
Fundraising	238,861	237,261
Total support services	466,731	499,814
Total expenses	9,119,153	7,397,475
CHANGE IN NET ASSETS	(251,904)	(265,046)
Net assets without donor restrictions - beginning of year	812,056	1,077,102
Net assets without donor restrictions - end of year	$ 560,152	$ 812,056

The accompanying notes are an integral part of the financial statements.

COUNCIL ON AGING OF WEST FLORIDA, INC.

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED DECEMBER 31, 2024

	Direct Program Services					Support Services		
	Non-DOEA Programs	Community Service Programs	Social Services Programs	Home Service Programs	Total Program Expenses	Management and General	Fundraising	Total Expenses
Wages	$ 151,199	$ 612,344	$ 262,848	$ -	$ 1,026,391	$ 529,749	$ 74,100	$ 1,630,240
Employee benefits and payroll taxes	43,428	95,195	74,600	-	213,223	288,947	29,945	532,115
Travel	7,987	7,357	7,862	126	23,332	3,697	2,739	29,768
Education and training	56	545	1,395	-	1,996	1,625	1,858	5,479
Communications/postage	6,572	23,967	6,985	1,368	38,892	80,768	23,377	143,037
Utilities	2,456	14,585	2,573	405	20,019	8,722	1,355	30,096
Printing/supplies	2,531	5,532	1,264	58	9,385	3,319	1,410	14,114
Advertising	-	-	-	-	-	138	-	138
Insurance and licenses	7,878	25,804	8,100	844	42,626	30,518	3,206	76,350
Maintenance and repair	467	7,000	260	14	7,741	22,671	63	30,475
Building costs	2,562	11,452	2,720	414	17,148	12,343	1,397	30,888
Purchased equipment	9,480	15,942	3,191	216	28,829	7,431	942	37,202
Professional, legal and accounting	70	2,225	-	-	2,295	28,930	35	31,260
Volunteer expenses	376,173	422	10	181	376,786	-	65	376,851
Subcontractors	86,831	1,483,311	-	4,031,293	5,601,435	-	-	5,601,435
Program supplies	1,164	11,603	8	-	12,775	-	-	12,775
Depreciation	-	-	-	-	-	76,806	-	76,806
Interest expense	-	-	-	-	-	30,637	-	30,637
In-kind expenses	44,284	-	110,722	-	155,006	19,647	19,875	194,528
Other expenses	8,215	77,076	57,311	51,459	194,061	40,375	523	234,959
Totals	751,353	2,394,360	539,849	4,086,378	7,771,940	1,186,323	160,890	9,119,153
Allocation of management and general expenses	278,770	355,662	143,085	78,891	856,408	(931,700)	75,292	-
Allocation of facilities and maintenance expenses	4,826	13,387	5,060	801	24,074	(26,753)	2,679	-
Total expenses	$ 1,034,949	$ 2,763,409	$ 687,994	$ 4,166,070	$ 8,652,422	$ 227,870	$ 238,861	$ 9,119,153

The accompanying notes are an integral part of the financial statements.

COUNCIL ON AGING OF WEST FLORIDA, INC.

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED DECEMBER 31, 2023

	Direct Program Services					Support Services		
	Non-DOEA Programs	Community Service Programs	Social Services Programs	Home Service Programs	Total Program Expenses	Management and General	Fundraising	Total Expenses
Wages	$ 143,091	$ 564,317	$ 241,690	$ 19,026	$ 968,124	$ 502,448	$ 78,800	$ 1,549,372
Employee benefits and payroll taxes	30,164	81,409	49,960	5,545	167,078	286,906	28,648	482,632
Travel	4,753	8,241	6,802	581	20,377	4,816	2,968	28,161
Education and training	63	571	450	-	1,084	450	2,773	4,307
Communications/postage	5,913	19,112	6,467	1,225	32,717	60,905	10,687	104,309
Utilities	3,042	17,373	3,185	502	24,102	10,809	1,680	36,591
Printing/supplies	2,931	5,571	1,217	119	9,838	3,194	2,275	15,307
Advertising	-	-	-	-	-	-	885	885
Insurance and licenses	6,262	29,119	8,004	896	44,281	27,753	3,298	75,332
Maintenance and repair	483	6,302	208	13	7,006	39,003	58	46,067
Building costs	2,145	10,114	2,296	350	14,905	10,864	1,180	26,949
Purchased equipment	1,940	8,605	3,054	211	13,810	6,086	910	20,806
Professional, legal and accounting	-	2,650	-	-	2,650	45,957	-	48,607
Volunteer expenses	493,223	614	8	1,137	494,982	-	195	495,177
Subcontractors	54,490	1,273,897	-	2,667,779	3,996,166	-	-	3,996,166
Program supplies	1,367	13,375	82	-	14,824	-	-	14,824
Depreciation	-	-	-	-	-	82,800	-	82,800
Interest expense	-	-	-	-	-	31,380	-	31,380
In-kind expenses	58,117	470	98,589	-	157,176	29,336	15,584	202,096
Other expenses	5,108	8,781	44,639	17,024	75,552	48,640	11,515	135,707
Totals	813,092	2,050,521	466,651	2,714,408	6,044,672	1,191,347	161,456	7,397,475
Allocation of management and general expenses	266,333	339,796	136,701	75,371	818,201	(890,134)	71,933	-
Allocation of facilities and maintenance expenses	6,975	19,345	7,311	1,157	34,788	(38,660)	3,872	-
Total expenses	$ 1,086,400	$ 2,409,662	$ 610,663	$ 2,790,936	$ 6,897,661	$ 262,553	$ 237,261	$ 7,397,475

The accompanying notes are an integral part of the financial statements.

COUNCIL ON AGING OF WEST FLORIDA, INC.

STATEMENTS OF CASH FLOWS

YEARS ENDED DECEMBER 31, 2024 AND 2023

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ (251,904)	$ (265,046)
Adjustments to reconcile change in net assets to net cash and cash equivalents from operating activities:		
Depreciation	76,806	82,200
Amortization	2,810	2,810
Non cash contribution received	(25,982)	-
Realized loss on investments	162	3,783
Unrealized gain on investments	(22,486)	(90,319)
Gain on sale of property and equipment	-	(3,300)
Change in grants, contracts and local support receivable	(447,824)	74,307
Change in prepaid expenses	10,827	(4,099)
Change in accounts payable	503,183	(120,913)
Change in accrued expenses	3,472	2,500
Change in refundable advances	(26,905)	27,098
Change in deposits	1,773	782
Net cash from operating activities	(176,068)	(290,197)
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sales and maturities of investments	25,819	250,300
Purchase of investments	(40,388)	(12,310)
Proceeds from sales of property and equipment	-	3,300
Purchase of property and equipment	-	(1,223)
Net cash from investing activities	(14,569)	240,067
CASH FLOWS FROM FINANCING ACTIVITIES		
Borrowings under line of credit	357,312	252,150
Repayments on line of credit	(250,000)	(175,000)
Principal payments on note payable	(17,872)	(16,973)
Net cash from financing activities	89,440	60,177
CHANGE IN CASH AND CASH EQUIVALENTS	(101,197)	10,047
Cash and cash equivalents - beginning of year	162,183	152,136
Cash and cash equivalents - end of year	$ 60,986	$ 162,183
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Cash paid for interest	$ 30,637	$ 28,570

The accompanying notes are an integral part of the financial statements.

NOTE 1 – ORGANIZATION AND NATURE OF OPERATIONS

The Council on Aging of West Florida, Inc., (the Council) was incorporated as a Florida not-for-profit corporation in 1972. The Corporation has no paid-in capital or shareholders and the affairs are conducted by the board of directors, as elected by the general membership of the corporation.

The Council's primary purpose is to assist, encourage, and promote the well-being of aging individuals in Escambia and Santa Rosa Counties. The Council is funded by grants and contracts with the Northwest Florida Area Agency on Aging, Inc., the Florida Department of Elder Affairs (DOEA), the Corporation for National Community Service, and the United Way of West Florida. The Council also receives local financial support from Escambia County, church groups, civic clubs, program participants, foundations, and individuals.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Method of Accounting

The financial statements of the Council have been prepared utilizing the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP). The Financial Accounting Standards Board (FASB) establishes GAAP in the Accounting Standards Codification (ASC). Updates to the ASC are done through the issuance of Accounting Standards Updates (ASU).

Basis of Presentation

The financial statements of the Council have been prepared in accordance with GAAP, which require the Council to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of the Council's management and the board of directors.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities.

(Continued)

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts and disclosures. Actual results could differ from those estimates.

Cash and Cash Equivalents

The Council considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

Investments

Authorized investments consist of mutual funds carried at fair value based on quoted market prices. Unrealized gains and losses are included in the change in net assets in the accompanying statements of activities and changes in net assets.

Grants, Contracts, and Local Support Receivables

Grants, contracts, and local support receivables are stated at the amount management expects to collect from outstanding balances. As of December 31, 2024 and 2023, there were no accounts considered uncollectible.

Property and Equipment

Property and equipment are recorded at cost. Donated property and equipment are recorded at their estimated market value on the date of contribution. Expenditures which equal or exceed $1,000 that materially increase values, change capacities, or extend useful lives are capitalized. Repairs and maintenance costs are charged to operations when incurred.

Depreciation is computed using the straight-line method. Estimated useful lives of property and equipment range as follows:

Building and improvements	10 - 30 years
Furniture, fixtures, and equipment	5 - 10 years
Vehicles	5 years

Debt Issuance Costs

Debt issuance costs are presented as a reduction of the carrying amount of debt and are amortized over the term of the debt using the straight-line method. Amortization of debt issuance costs are reported as interest expense in the statements of activities and changes in net assets.

(Continued)

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Contributions

Contributions more often than not are recognized when the donation is received, however, if a donor makes a promise to give to the Council, that is, in substance, unconditional, management can record the contribution at the time of the pledge based on collectability. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor restricted contributions are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

Revenue Recognition

The Council's principal source of revenue is derived from federal and state grants, which are conditioned upon certain performance requirements and/or the occurrence of allowable qualifying expenditures. Amounts received are recognized as revenue when the Council has incurred expenditures in compliance with specific contract or grant provisions. Such revenue is subject to audit by the grantor, and if the examination results in a deficiency of allowable expenditures, the Council will be required to refund any deficiencies. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statement of financial position.

Income Taxes

The Council is exempt from federal income taxes under Internal Revenue Service Code Section 501(c)(3). As a result, there is no provision for taxes in the accompanying financial statements.

Advertising Costs

Advertising costs are expensed when incurred.

Contributions of Nonfinancial Assets

The Council records various types of contributed non-financial assets. Contributed professional services are recognized if the services received create or enhance long-lived assets or require specialized skills and are provided by individuals possessing those skills and would typically need to be purchased if the services were not provided by donation. Contributions of tangible assets are recognized at fair market value when received. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor and are treated as in-kind support for purposes of meeting state matching requirements. The amounts reported in the accompanying financial statements as contributed non-financial assets are offset by like amounts included in expenses.

(Continued)

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

General and Administrative Expense Allocation

Management and general expenses are allocated to various programs based on each program's percentage of direct salaries and wages to total direct salaries and wages.

Facilities Repair and Maintenance Expense Allocation

Facilities repair and maintenance expenses are allocated to various programs based on each program's percentage of square footage occupied to total square footage of the facility.

NOTE 3 – INVESTMENTS

Investments consists of the following:

	Cost	Fair Value	Net Unrealized Gain
December 31, 2024			
Mutual funds	$ 438,291	$ 533,131	$ 94,840
December 31, 2023			
Mutual funds	$ 397,902	$ 470,256	$ 72,354

Investment return was as follows:

	2024	2023
Interest and dividend income	$ 50,426	$ 18,899
Net realized loss	(162)	(3,783)
Net unrealized gain	22,486	90,319
Investment return	$ 72,750	$ 105,435

The Council's investments are exposed to various risks such as interest rate, market, and credit risks. Therefore, the Council's investments may be subject to significant fluctuations in fair value. As a result, the investment balances reported in the accompanying financial statements may not be reflective of the fair value of the investments in subsequent periods.

NOTE 4 – FAIR VALUE MEASUREMENTS

Accounting principles generally accepted in the United States of America establish a framework for measuring value. That framework provides a fair value hierarchy that prioritizes the inputs used to measure fair value using the following definitions (from highest to lowest priority):

Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that the Council has the ability to access as of the measurement date.

Level 2: Significant other observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, and other inputs that are observable or can be corroborated by observable market data.

Level 3: Significant unobservable inputs that reflect the Council's own assumptions about the assumptions the market participants would use in pricing an asset or liability.

The financial instrument's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following tables set forth, by level within the fair value hierarchy, the Council's investments at fair value as of December 31, 2024 and 2023:

	Level 1	Level 2	Level 3	Value
December 31, 2024				
Mutual funds	$ 533,131	$ -	$ -	$ 533,131
December 31, 2023				
Mutual funds	$ 470,256	$ -	$ -	$ 470,256

NOTE 5 – GRANTS, CONTRACTS, AND LOCAL SUPPORT RECEIVABLES

Grants, contracts, and local support receivables consists of the following:

	2024	2023
Federal grants	$ 843,571	$ 480,890
State grants	475,726	353,031
Contracts	16,073	74,664
Local support	47,915	30,942
Other	4,113	47
Total	$ 1,387,398	$ 939,574

NOTE 6 – PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

	2024	2023
Land	$ 42,197	$ 42,197
Buildings and improvements	1,340,833	1,340,833
Vehicles	25,957	25,957
Equipment - general	20,543	20,543
Equipment - computers	21,336	21,336
Furniture and fixtures	76,938	76,938
	1,527,804	1,527,804
Accumulated depreciation	(1,112,002)	(1,035,196)
	$ 415,802	$ 492,608

Depreciation expense totaled $76,806 and $82,200 for the years ended December 31, 2024 and 2023, respectively.

NOTE 7 – LINES OF CREDIT

The Council has a line of credit with varying credit limits available with a financial institution which has no stated expiration date, has a variable rate of interest based on the Secured Overnight Financing Rate (7.01% at December 31, 2024), and is secured by deposits held at the financial institution. Borrowings under the line of credit totaled $184,462 and $77,150 as of December 31, 2024 and 2023, respectively.

In September 2023, the Council obtained an available line of credit with a financial institution of $150,000. The line of credit bears an interest rate based on the prime rate plus 1%, with a 7% floor and a 12% ceiling, and is secured by property and building. There were no outstanding borrowings under this line of credit as of December 31, 2024 or 2023.

NOTE 8 – LONG-TERM DEBT

Long-term debt consists of the following:

	2024	2023
Note payable to bank; due in monthly installments, including interest at 4.79% through November 2026; secured by property and building	$ 468,444	$ 486,316
Less unamortized debt issuance costs	5,385	8,195
Long-term debt, less unamortized debt issuance costs	463,059	478,121
Less: current maturities	17,733	17,733
	$ 445,326	$ 460,388

The annual principal payment requirements under the terms of the note payable are as follows:

Year Ending December 31,	Amount
2025	$ 17,733
2026	450,711

NOTE 9 – RETIREMENT PLAN

On January 1, 2023, the Council established a 403(b) retirement plan (the Plan) covering all employees who have been employed for a specified length of continuous service. Participating employees contribute a percentage of their compensation to the Plan under an income tax deferred arrangement. The Council matches these contributions up to 6% of the employee's salary and the Council also makes non-elective contributions in the amount of 4% of the total compensation earned by all participating employees in the Plan. The Council's contributions to the Plan for the years ended December 31, 2024 and 2023 were $136,968 and $125,395, respectively.

NOTE 10 – COMMITMENTS AND CONTINGENCIES

Dependency on Government Support

The Council's services are funded primarily with grants from the United States Department of Health and Human Services and the State of Florida passed through the DOEA and the Northwest Florida Area Agency on Aging, Inc. A reduction in the level of future support from these agencies could have a substantial effect on the Council's programs and activities. As of December 31, 2024, management is unaware of any such reduction in future support.

(Continued)

NOTE 10 – COMMITMENTS AND CONTINGENCIES (Continued)

Depository Risk

The Council maintains cash balances with a financial institution and a brokerage firm. Demand deposit accounts are insured by the Federal Deposit Insurance Corporation (FDIC) up to certain limits.

NOTE 11 – AVAILABILITY AND LIQUIDITY

The following represents the Council's financial assets at December 31:

	2024	2023
Financial assets at year-end:		
Cash and cash equivalents	$ 60,986	$ 162,183
Investments appropriate for current use	533,131	470,256
Grants, contracts, and local support receivables	1,387,398	939,574
Total financial assets	1,981,515	1,572,013
Less amounts not available to be used within one year:	-	-
Financial assets available to meet general expenditures over the next twelve months	$ 1,981,515	$ 1,572,013

As part of the Council's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. To help manage unanticipated liquidity needs, the Council has two lines of credit which it could draw upon. Available credit under the two lines totaled $245,074 at December 31, 2024.

NOTE 12 – CONTRIBUTIONS OF NON-FINANCIAL ASSETS

The Council received contributions of non-financial assets of the following nature and amount during the years ended December 31:

Description	Utilization in Programs/Activities	Donor Restrictions	Valuation Techniques and Inputs	2024	2023
General in-kind: silent auction items, fans, A/C units	General and Administrative	No associated donor restrictions	Value supplied by the service provider was used as an estimation of fair market value.	$ 130,379	$ 127,926
In-kind meals	Foster Grandparents	No associated donor restrictions	Donations were valued at a fixed rate per meal.	7,554	11,070
In-kind physicals	Foster Grandparents/ Senior Companions	No associated donor restrictions	Donations were valued at a fixed rate per physical.	21,520	26,320
Event in-kind: promotion and décor	Fundraising	No associated donor restrictions	Value supplied by the service provider was used as an estimation of fair market value.	19,865	15,584
Facilities in-kind: meeting space	Foster Grandparents/ Senior Companions	No associated donor restrictions	Space valued at a fixed rate per meeting.	15,210	21,196
				$ 194,528	$ 202,096

Additionally, the Council utilized various unskilled volunteer services. Volunteer hours for those services totaled 11,181 and 14,611 for the years ended December 31, 2024 and 2023 respectively.

NOTE 13 – SUBSEQUENT EVENTS

Management has evaluated events and transactions subsequent to December 31, 2024 through May 23, 2025, for potential recognition or disclosure in the financial statements. Management has not identified any items requiring recognition or disclosure.

SUPPLEMENTARY INFORMATION

COUNCIL ON AGING OF WEST FLORIDA, INC.

COMBINING SCHEDULE OF FUNCTIONAL EXPENSES

YEAR ENDED DECEMBER 31, 2024

	Non-DOEA Programs				
	Foster Grandparents	Senior Companions	Private Pay Home Delivered Meals	Private Pay Adult Day Health Care	Total
Wages	$ 55,330	$ 51,576	$ 6,741	$ 37,552	$ 151,199
Employee benefits and payroll taxes	15,126	22,971	813	4,518	43,428
Travel	4,086	3,805	44	52	7,987
Education and training	-	-	1	55	56
Communications/postage	2,756	2,072	724	1,020	6,572
Utilities	507	432	26	1,491	2,456
Printing/supplies	1,426	933	18	154	2,531
Advertising	-	-	-	-	-
Insurance and licenses	2,983	2,091	173	2,631	7,878
Maintenance and repair	50	50	24	343	467
Building costs	544	463	25	1,530	2,562
Purchased equipment	8,232	642	122	484	9,480
Professional, legal, and accounting	42	28	-	-	70
Volunteer expenses	234,479	141,692	-	2	376,173
Subcontractors	44,481	37,342	1,682	3,326	86,831
Program supplies	-	-	1	1,163	1,164
Depreciation	-	-	-	-	-
Interest expense	-	-	-	-	-
In-kind expenses	29,159	15,125	-	-	44,284
Other expenses	6,591	1,525	3	96	8,215
Totals	405,792	280,747	10,397	54,417	751,353
Allocation of management and general expenses	150,284	101,489	4,899	22,098	278,770
Allocation of facilities and maintenance expenses	1,003	853	22	2,948	4,826
Total expenses	$ 557,079	$ 383,089	$ 15,318	$ 79,463	$ 1,034,949
Total units	-	-	3,706	2,428	

COUNCIL ON AGING OF WEST FLORIDA, INC.

COMBINING SCHEDULE OF FUNCTIONAL EXPENSES

YEAR ENDED DECEMBER 31, 2024

	Community Service Programs							
	Congregate Meals	Home Delivered Meals	Nutrition Education	Outreach	Recreation	Transportation	Adult Daycare/ Adult Day Healthcare/ Facility-Based Respite	Total
Wages	$ 289,743	$ 64,936	$ 8,848	$ 1,554	$ 43,175	$ 6,842	$ 197,246	$ 612,344
Employee benefits and payroll taxes	29,744	12,331	1,770	417	3,299	3,799	43,835	95,195
Travel	4,308	2,687	34	1	182	20	125	7,357
Education and training	24	20	-	-	2	3	496	545
Communications/postage	8,806	4,829	115	14	835	781	8,587	23,967
Utilities	8,079	1,036	16	69	52	47	5,286	14,585
Printing/supplies	3,548	489	8	-	58	41	1,388	5,532
Advertising	-	-	-	-	-	-	-	-
Insurance and licenses	6,340	2,288	188	118	797	3,962	12,111	25,804
Maintenance and repair	3,521	424	15	1	61	7	2,971	7,000
Building costs	4,714	931	19	70	67	52	5,599	11,452
Purchased equipment	11,254	1,307	124	20	531	145	2,561	15,942
Professional, legal, and accounting	2,225	-	-	-	-	-	-	2,225
Volunteer expenses	149	256	-	-	-	-	17	422
Subcontractors	715,525	699,390	-	-	-	-	68,396	1,483,311
Program supplies	1,083	-	-	-	49	-	10,471	11,603
Depreciation	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-
In-kind expenses	-	-	-	-	-	-	-	-
Other expenses	1,268	70,859	1	-	4	1,765	3,179	77,076
Totals	1,090,331	861,783	11,138	2,264	49,112	17,464	362,268	2,394,360
Allocation of management and general expenses	158,783	53,494	4,400	900	19,398	10,799	107,888	355,662
Allocation of facilities and maintenance expenses	1,236	1,403	18	136	53	92	10,449	13,387
Total expenses	$ 1,250,350	$ 916,680	$ 15,556	$ 3,300	$ 68,563	$ 28,355	$ 480,605	$ 2,763,409
Total units	134,832	124,260	7,388	4	17,058	-	5,921	

COUNCIL ON AGING OF WEST FLORIDA, INC.

COMBINING SCHEDULE OF FUNCTIONAL EXPENSES

YEAR ENDED DECEMBER 31, 2024

	Social Services Programs						
	Case Aide	Case Management	Screening and Assessment	Screening	Caregiver Support Group	Emergency Aide	Total
Wages	$ 13,343	$ 210,357	$ 19,555	$ 15,373	$ 4,220	$ -	$ 262,848
Employee benefits and payroll taxes	1,186	40,588	28,975	3,837	14	-	74,600
Travel	272	6,805	695	50	34	6	7,862
Education and training	14	1,255	125	1	-	-	1,395
Communications/postage	231	5,834	473	202	214	31	6,985
Utilities	27	2,277	225	24	20	-	2,573
Printing/supplies	11	1,086	95	16	1	55	1,264
Advertising	-	-	-	-	-	-	-
Insurance and licenses	528	6,686	505	313	68	-	8,100
Maintenance and repair	22	196	13	27	2	-	260
Building costs	44	2,395	231	29	21	-	2,720
Purchased equipment	324	2,483	144	212	28	-	3,191
Professional, legal, and accounting	-	-	-	-	-	-	-
Volunteer expenses	-	10	-	-	-	-	10
Subcontractors	-	-	-	-	-	-	-
Program supplies	-	7	1	-	-	-	8
Depreciation	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-
In-kind expenses	-	-	-	-	-	110,722	110,722
Other expenses	5	479	48	2	275	56,502	57,311
Totals	16,007	280,458	51,085	20,086	4,897	167,316	539,849
Allocation of management and general expenses	11,899	114,488	6,999	7,799	1,900	-	143,085
Allocation of facilities and maintenance expenses	53	4,501	444	22	40	-	5,060
Total expenses	$ 27,959	$ 399,447	$ 58,528	$ 27,907	$ 6,837	$ 167,316	$ 687,994
Total units	30	2,704	302	852	28	-	

COUNCIL ON AGING OF WEST FLORIDA, INC.

COMBINING SCHEDULE OF FUNCTIONAL EXPENSES

YEAR ENDED DECEMBER 31, 2024

	Home Service Programs					
	Companionship	Emergency Alert Response	Homemaker	Material Aide	In-Home Respite	Volunteer
Wages	$ -	$ -	$ -	$ -	$ -	$ -
Employee benefits and payroll taxes	-	-	-	-	-	-
Travel	-	-	-	-	-	126
Education and training	-	-	-	-	-	-
Communications/postage	-	-	-	-	-	1,100
Utilities	-	-	-	-	-	405
Printing/supplies	-	-	-	-	-	58
Advertising	-	-	-	-	-	-
Insurance and licenses	-	-	-	-	-	844
Maintenance and repair	-	-	-	-	-	14
Building costs	-	-	-	-	-	414
Purchased equipment	-	-	-	-	-	216
Professional, legal, and accounting	-	-	-	-	-	-
Volunteer expenses	-	-	-	-	-	181
Subcontractors	693,197	9,665	332,498	-	1,943,961	-
Program supplies	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-
In-kind expenses	-	-	-	-	-	-
Other expenses	-	-	-	43,071	-	-
Totals	693,197	9,665	332,498	43,071	1,943,961	3,358
Allocation of management and general expenses	9,799	-	7,899	1,400	19,298	19,398
Allocation of facilities and maintenance expenses	-	-	-	-	-	801
Total expenses	$ 702,996	$ 9,665	$ 340,397	$ 44,471	$ 1,963,259	$ 23,557
Total units	31,964	8,777	15,558	214	78,357	-

COUNCIL ON AGING OF WEST FLORIDA, INC.

COMBINING SCHEDULE OF FUNCTIONAL EXPENSES

YEAR ENDED DECEMBER 31, 2024

	Home Service Programs (Continued)						
	Vendor Shopping Assistance	Vendor Chore	Personal Care	Equipment	Other	Total	Total Direct Program Services
Wages	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,026,391
Employee benefits and payroll taxes	-	-	-	-	-	-	213,223
Travel	-	-	-	-	-	126	23,332
Education and training	-	-	-	-	-	-	1,996
Communications/postage	-	-	-	-	268	1,368	38,892
Utilities	-	-	-	-	-	405	20,019
Printing/supplies	-	-	-	-	-	58	9,385
Advertising	-	-	-	-	-	-	-
Insurance and licenses	-	-	-	-	-	844	42,626
Maintenance and repair	-	-	-	-	-	14	7,741
Building costs	-	-	-	-	-	414	17,148
Purchased equipment	-	-	-	-	-	216	28,829
Professional, legal, and accounting	-	-	-	-	-	-	2,295
Volunteer expenses	-	-	-	-	-	181	376,786
Subcontractors	183,336	6,578	593,844	268,214	-	4,031,293	5,601,435
Program supplies	-	-	-	-	-	-	12,775
Depreciation	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-
In-kind expenses	-	-	-	-	-	-	155,006
Other expenses	-	-	-	-	8,388	51,459	194,061
Totals	183,336	6,578	593,844	268,214	8,656	4,086,378	7,771,940
Allocation of management and general expenses	-	200	6,899	13,998	-	78,891	856,408
Allocation of facilities and maintenance expenses	-	-	-	-	-	801	24,074
Total expenses	$ 183,336	$ 6,778	$ 600,743	$ 282,212	$ 8,656	$ 4,166,070	$ 8,652,422
Total units	5,692	286	24,404	3,320	13		

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors
Council on Aging of West Florida, Inc.
Pensacola, Florida

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Council on Aging of West Florida, Inc. (the Council), which comprise the statement of financial position as of December 31, 2024, the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements and have issued our report thereon dated May 23, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit on the financial statements we considered the Council's internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. Accordingly, we do not express an opinion on the effectiveness of the Council's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Council's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Pensacola, Florida
May 23, 2025

Henderson Hutcherson & McCullough, PLLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND STATE FINANCIAL ASSISTANCE PROJECT AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE AND FLORIDA CHAPTER 10.650, RULES OF THE AUDITOR GENERAL

To the Board of Directors
Council on Aging of West Florida, Inc.
Pensacola, Florida

Report on Compliance for Each Major Federal Program and State Financial Assistance Project

Opinion on Each Major Federal Program and State Financial Assistance Project

We have audited the Council on Aging of West Florida, Inc.'s (the Council) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the requirements described in the Florida Department of Financial Services' *State Projects Compliance Supplement* that could have a direct and material effect on each of the Council's major federal programs and state financial assistance projects for the year ended December 31, 2024. The Council's major federal programs and state financial assistance projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Council complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state financial assistance projects for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal Program and State Financial Assistance Project

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.650, Rules of the Auditor General. Our responsibilities under those standards, the Uniform Guidance and Chapter 10.650, Rules of the Auditor General, are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Council and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program and state financial assistance project. Our audit does not provide a legal determination of the Council's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Council's federal programs and state financial assistance projects.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Council's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.650, Rules of the Auditor General, will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Council's compliance with the requirements of each major federal program and state financial assistance project as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.650, Rules of the Auditor General, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Council's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Council's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and the Florida Department of Financial Services' *State Projects Compliance*, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program or state project on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program or state project will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program or state project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and Chapter 10.650, Rules of the Auditor General. Accordingly, this report is not suitable for any other purpose.

Pensacola, Florida
May 23, 2025

Henderson Hutcherson & McCullough, PLLC

COUNCIL ON AGING OF WEST FLORIDA, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2024

Federal Grantor/Pass-Through/ Grantor/Program Title	Federal Assistance Listing Number	Grant Number	Federal Expenditures
U.S. Department of Homeland Security:			
Emergency Food and Shelter National Board Program	97.024	N/A	$ 8,714
U.S. Department of Health and Human Services:			
Passed Through Florida Department of Elder Affairs/ Passed Through Northwest Florida Area Agency on Aging:			
Aging Cluster:			
Special Programs for the Aging:			
Title III-Part B, Grants for Supportive Services and Senior Centers	93.044	AA024-ESC/SR	731,201
Title III-Part C, Nutrition Services	93.045	AA024-ESC/SR	1,022,337
Nutrition Services Incentive Program	93.053	AA024-ESC/SR	96,844
American Rescue Plan Act	93.044	ARP21	347,262
American Rescue Plan Act	93.045	ARP21	757,109
Total Aging Cluster			2,954,753
National Family Caregiver Support	93.052	AA024-ESC/SR	367,606
American Rescue Plan Act	93.052	ARP21	80,134
			447,740
Total U.S. Department of Health and Human Services			3,402,493
U.S. Department of Housing and Urban Development:			
Passed Through City of Pensacola:			
Community Development Block Grant	14.218	N/A	69,891
Passed Through Escambia County:			
Community Development Block Grant	14.218	N/A	50,000
Total U.S. Department of Housing and Urban Development			119,891
Corporation for National and Community Service:			
Foster Grandparents/Senior Companion Cluster*:*			
Foster Grandparent Program	94.011	24SFHFL002	387,633
Senior Companion Program	94.016	24SCHFL005	241,114
Total Corporation for National and Community Service			628,747
Total Federal Expenditures			$ 4,159,845

COUNCIL ON AGING OF WEST FLORIDA, INC.

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

YEAR ENDED DECEMBER 31, 2024

State Grantor/Pass-Through/ Grantor/Program Title	State Assistance Listing Number	Contract/Grant Number	Expenditures
State Grants and Aids Appropriations:			
Passed Through Florida Department of Elder Affairs/			
Passed Through Northwest Florida Area Agency on Aging:			
Tobacco Settlement Trust Funds:			
Community Care for the Elderly	65.010	AC024	$ 1,549,572
Alzheimer's Respite Services	65.004	AZ024	1,527,887
			3,077,459
State Grants and Aids Appropriations:			
Passed Through Florida Department of Elder Affairs/			
Passed Through Northwest Florida Area Agency on Aging:			
General Revenues:			
Home Care for the Elderly – Case Management	65.001	AH024	13,217
Home Care for the Elderly – Subsidies	65.001	AH024	319,748
Enhanced Home Care for the Elderly	65.001	AE022	25,356
			358,321
Total State Financial Assistance			$ 3,435,780

COUNCIL ON AGING OF WEST FLORIDA, INC.

NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

YEAR ENDED DECEMBER 31, 2024

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedules of expenditures of federal awards and state financial assistance include the federal and state grant activity of the Council on Aging of West Florida, Inc. under programs of the federal government and the State of Florida for the year ended December 31, 2024. The information in the accompanying schedules of expenditures of federal awards and state financial assistance is presented in accordance with the requirements of Uniform Guidance and Chapter 10.650, Rules of the Auditor General. Because the schedules present only a selected portion of the operations of the Council on Aging of West Florida, Inc., they are not intended to and do not present the financial position, changes in net assets, or cash flows of the Council on Aging of West Florida, Inc.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the accompanying schedules of expenditures of federal awards and state financial assistance are reported on the accrual basis of accounting. The Council on Aging of West Florida, Inc., did not elect to utilize the ten percent de minimis indirect cost rate allowed under the Uniform Guidance.

COUNCIL ON AGING OF WEST FLORIDA, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED DECEMBER 31, 2024

SECTION I – SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weaknesses identified? _____ yes __X__ no
- Are any significant deficiencies identified not considered to be material weaknesses? _____ yes __X__ none reported

Noncompliance material to financial statements noted? _____ yes __X__ no

Federal Awards and State Financial Assistance Projects

Internal control over major programs:

- Material weaknesses identified? _____ yes __X__ no
- Are any significant deficiencies identified not considered to be material weaknesses? _____ yes __X__ none reported

Type of auditor's report issued on compliance for major programs and state projects: Unmodified

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance or Chapter 10.650, Rules of the Auditor General? _____ yes __X__ no

Identification of major federal programs:

Federal Programs or Cluster

Aging Cluster: Special Programs for the Aging
Title III Part B - Grants for Supportive Services and Senior Centers (CFDA No. 93.044)
Title III Part C - Nutrition Services (CFDA No. 93.045)
Nutrition Services Incentive Program (CFDA No. 93.053)

(Continued)

COUNCIL ON AGING OF WEST FLORIDA, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED DECEMBER 31, 2024

SECTION I – SUMMARY OF AUDITOR'S RESULTS (Continued)

Dollar threshold used to distinguish between Type A and Type B programs: $750,000

Is the auditee qualified as a low-risk auditee? X yes _____ no

Identification of major state financial assistance projects:

State Financial Assistance Projects
Community Care for the Elderly (CSFA No. 65.010)
Alzheimer's Respite Services (CSFA No. 65.004)

Dollar threshold used to distinguish between Type A and Type B projects: $750,000

Is the auditee qualified as a low-risk auditee? X yes _____ no

SECTION II – FINANCIAL STATEMENT FINDINGS

None

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

SECTION III – STATE FINANCIAL ASSISTANCE PROJECTS FINDINGS AND QUESTIONED COSTS

None

COUNCIL ON AGING OF WEST FLORIDA, INC.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

YEAR ENDED DECEMBER 31, 2024

There were no prior audit findings for the year ended December 31, 2023.

COUNCIL ON AGING OF WEST FLORIDA, INC.

FINANCIAL STATEMENTS

DECEMBER 31, 2023 AND 2022

COUNCIL ON AGING OF WEST FLORIDA, INC.

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CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Council on Aging of West Florida, Inc.
Pensacola, Florida

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the Council on Aging of West Florida, Inc., (the "Council") (a nonprofit organization), which comprise the statement of financial position as of December 31, 2023, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Council as of December 31, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Council and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Council's ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with accounting principles generally accepted in the United States of America and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with accounting principles generally accepted in the United States of America and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Council's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Auditor's Report on the 2022 Financial Statements

The financial statements of the Council of Aging of West Florida, Inc. as of December 31, 2022 were audited by Saltmarsh, Cleaveland & Gund whose report dated June 1, 2023, expressed an unmodified opinion.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of expenditures of federal awards and state financial assistance, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and Chapter 10.650, Rules of the Auditor General, and the combining schedule of functional expenses are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other

additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedules of Expenditures of Federal Awards and State Financial Assistance and the combining schedule of functional expense are fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 12, 2024, on our consideration of the Council's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to solely describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the Council's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Council's internal control over financial reporting and compliance.

Pensacola, Florida
June 12, 2024

Henderson Hutcherson & McCullough, PLLC

COUNCIL ON AGING OF WEST FLORIDA, INC.

STATEMENTS OF FINANCIAL POSITION

DECEMBER 31, 2023 AND 2022

ASSETS

	2023	2022
CURRENT ASSETS		
Cash and cash equivalents	$ 162,183	$ 152,136
Investments	470,256	621,710
Grants, contracts and local support receivable	939,574	1,013,881
Prepaid expenses	21,187	17,088
Total current assets	1,593,200	1,804,815
PROPERTY AND EQUIPMENT, net	492,608	573,585
OTHER ASSETS	5,048	5,048
TOTAL ASSETS	$ 2,090,856	$ 2,383,448

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts payable	$ 617,415	$ 738,328
Accrued expenses	48,501	46,001
Current portion of long-term debt	17,733	16,179
Borrowing under line of credit	77,150	-
Refundable advances	27,098	-
Deposits	30,515	29,733
Total current liabilities	818,412	830,241
LONG-TERM DEBT, less current portion	460,388	476,105
TOTAL LIABILITIES	1,278,800	1,306,346
NET ASSETS		
Net assets without donor restrictions	812,056	1,077,102
TOTAL LIABILITIES AND NET ASSETS	$ 2,090,856	$ 2,383,448

COUNCIL ON AGING OF WEST FLORIDA, INC.

STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS

YEARS ENDED DECEMBER 31, 2023 AND 2022

	2023	2022
PUBLIC SUPPORT, GAINS AND REVENUE		
Public support		
Grants	$ 5,835,965	$ 5,678,567
Contracts	299,804	307,198
Local support	106,763	237,694
Contribution of nonfinancial assets	202,096	204,968
Total public support	6,444,628	6,428,427
Gains and revenue		
Project income	230,295	221,894
Contributions and fundraising	256,684	417,461
Special events, less costs of direct benefits to donors of $38,871 and $58,193 in 2023 and 2022, respectively	68,492	32,069
Net investment return	105,435	(126,647)
Gain on sale of property and equipment	3,300	15,085
Miscellaneous income	23,595	23,956
Total gains and revenue	687,801	583,818
Total public support, gains, and revenue	7,132,429	7,012,245
EXPENSES		
Direct program services		
Non-DOEA programs	1,086,400	906,137
Community service programs	2,409,662	2,073,915
Social services programs	610,663	625,468
Home service programs	2,790,936	3,065,591
Total direct program services	6,897,661	6,671,111
Support services		
Management and general	262,553	257,671
Fundraising	237,261	276,894
Total support services	499,814	534,565
Total expenses	7,397,475	7,205,676
CHANGE IN NET ASSETS	(265,046)	(193,431)
Net assets without donor restrictions, beginning of year	1,077,102	1,270,533
Net assets without donor restrictions, end of year	$ 812,056	$ 1,077,102

The accompanying notes are an integral part of the financial statements.

COUNCIL ON AGING OF WEST FLORIDA, INC.

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED DECEMBER 31, 2023

	Direct Program Services					Support Services		
	Non-DOEA Programs	Community Service Programs	Social Services Programs	Home Service Programs	Total Program Expenses	Management and General	Fundraising	Total Expenses
Wages	$ 143,091	$ 564,317	$ 241,690	$ 19,026	$ 968,124	$ 502,448	$ 78,800	$ 1,549,372
Employee benefits and payroll taxes	30,164	81,409	49,960	5,545	167,078	286,906	28,648	482,632
Travel	4,753	8,241	6,802	581	20,377	4,816	2,968	28,161
Education and training	63	571	450	-	1,084	450	2,773	4,307
Communications/postage	5,913	19,112	6,467	1,225	32,717	60,905	10,687	104,309
Utilities	3,042	17,373	3,185	502	24,102	10,809	1,680	36,591
Printing/supplies	2,931	5,571	1,217	119	9,838	3,194	2,275	15,307
Advertising	-	-	-	-	-	-	885	885
Insurance and licenses	6,262	29,119	8,004	896	44,281	27,753	3,298	75,332
Maintenance and repair	483	6,302	208	13	7,006	39,003	58	46,067
Building costs	2,145	10,114	2,296	350	14,905	10,864	1,180	26,949
Purchased equipment	1,940	8,605	3,054	211	13,810	6,086	910	20,806
Professional, legal and accounting	-	2,650	-	-	2,650	45,957	-	48,607
Volunteer expenses	493,223	614	8	1,137	494,982	-	195	495,177
Subcontractors	54,490	1,273,897	-	2,667,779	3,996,166	-	-	3,996,166
Program supplies	1,367	13,375	82	-	14,824	-	-	14,824
Depreciation	-	-	-	-	-	82,800	-	82,800
Interest expense	-	-	-	-	-	31,380	-	31,380
In-kind expenses	58,117	470	98,589	-	157,176	29,336	15,584	202,096
Other expenses	5,108	8,781	44,639	17,024	75,552	48,640	11,515	135,707
Totals	813,092	2,050,521	466,651	2,714,408	6,044,672	1,191,347	161,456	7,397,475
Allocation of Management and General Expenses	266,333	339,796	136,701	75,371	818,201	(890,134)	71,933	-
Allocation of Facilities and Maintenance Expenses	6,975	19,345	7,311	1,157	34,788	(38,660)	3,872	-
Total expenses	$ 1,086,400	$ 2,409,662	$ 610,663	$ 2,790,936	$ 6,897,661	$ 262,553	$ 237,261	$ 7,397,475

The accompanying notes are an integral part of the financial statements.

COUNCIL ON AGING OF WEST FLORIDA, INC.

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED DECEMBER 31, 2022

	Direct Program Services					Support Services		
	Non-DOEA Programs	Community Service Programs	Social Services Programs	Home Service Programs	Total Program Expenses	Management and General	Fundraising	Total Expenses
Wages	$ 127,095	$ 464,167	$ 223,801	$ 18,305	$ 833,368	$ 553,085	$ 94,988	$ 1,481,441
Employee benefits and payroll taxes	24,072	108,926	67,100	6,599	206,697	137,201	23,470	367,368
Travel	3,103	9,608	7,560	330	20,601	5,753	1,735	28,089
Education and training	1,946	1,208	891	191	4,236	1,071	551	5,858
Communications/postage	6,912	22,294	9,915	1,039	40,160	26,331	17,300	83,791
Utilities	3,358	18,461	3,516	605	25,940	11,941	1,856	39,737
Printing/supplies	2,349	6,731	1,556	105	10,741	4,782	2,567	18,090
Insurance and licenses	5,525	16,398	6,464	883	29,270	20,297	2,772	52,339
Maintenance and repair	1,689	22,788	180	19	24,676	80,204	60	104,940
Building costs	2,319	11,712	2,452	424	16,907	10,761	1,278	28,946
Purchased equipment	5,669	6,995	2,669	279	15,612	6,575	963	23,150
Professional, legal and accounting	-	1,675	-	-	1,675	40,248	-	41,923
Volunteer expenses	366,385	670	-	397	367,452	-	-	367,452
Subcontractors	53,636	990,218	-	2,933,673	3,977,527	-	-	3,977,527
Program supplies	1,081	10,665	-	-	11,746	-	-	11,746
Depreciation	-	-	-	-	-	82,089	-	82,089
Interest expense	-	-	-	-	-	26,254	-	26,254
In-kind expenses	50,194	5,124	101,843	-	157,161	39,223	8,584	204,968
Other expenses	5,906	65,262	84,131	9,852	165,151	49,120	45,697	259,968
Totals	661,239	1,762,902	512,078	2,972,701	5,908,920	1,094,935	201,821	7,205,676
Allocation of Management and General Expenses	232,942	277,847	100,855	90,906	702,550	(770,986)	68,436	-
Allocation of Facilities and Maintenance Expenses	11,956	33,166	12,535	1,984	59,641	(66,278)	6,637	-
Total expenses	$ 906,137	$ 2,073,915	$ 625,468	$ 3,065,591	$ 6,671,111	$ 257,671	$ 276,894	$ 7,205,676

The accompanying notes are an integral part of the financial statements.

COUNCIL ON AGING OF WEST FLORIDA, INC.

STATEMENTS OF CASH FLOWS

YEARS ENDED DECEMBER 31, 2023 AND 2022

	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ (265,046)	$ (193,431)
Adjustments to reconcile change in net assets to net cash and cash equivalents from operating activities:		
Depreciation	82,200	82,089
Amortization	2,810	2,810
Realized loss on investments	3,783	38,114
Unrealized (gain) loss on investments	(90,319)	122,330
Gain on sale of property and equipment	(3,300)	(15,085)
Change in grants, contracts and local support receivable	74,307	(228,763)
Change in prepaid expenses	(4,099)	(11,597)
Change in accounts payable	(120,913)	176,309
Change in accrued expenses	2,500	(35,038)
Change in refundable advances	27,098	-
Change in deposits	782	2,762
Net cash from operating activities	(290,197)	(59,500)
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sales and maturities of investments	250,300	100,983
Purchase of investments	(12,310)	(29,541)
Proceeds from sales of property and equipment	3,300	81,295
Purchase of property and equipment	(1,223)	(41,047)
Net cash from investing activities	240,067	111,690
CASH FLOWS FROM FINANCING ACTIVITIES		
Borrowings under line of credit	252,150	-
Repayments on line of credit	(175,000)	(55,258)
Principal payments on note payable	(16,973)	(16,083)
Net cash from financing activities	60,177	(71,341)
CHANGE IN CASH AND CASH EQUIVALENTS	10,047	(19,151)
Cash and cash equivalents - beginning of year	152,136	171,287
Cash and cash equivalents - end of year	$ 162,183	$ 152,136
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Cash paid for interest	$ 28,570	$ 23,444

The accompanying notes are an integral part of the financial statements.

NOTE 1 – ORGANIZATION AND NATURE OF OPERATIONS

The Council on Aging of West Florida, Inc., (the "Council") was incorporated as a Florida not-for-profit corporation in 1972. The Corporation has no paid-in capital or shareholders and the affairs are conducted by the Board of Directors as elected by the general membership of the corporation.

The Council's primary purpose is to assist, encourage and promote the well-being of aging individuals in Escambia County and Santa Rosa County. The Council is funded by grants and contracts with the Northwest Florida Area Agency on Aging, Inc., the State of Florida, Department of Elder Affairs ("DOEA"), Department of Children and Families, the Corporation for National Community Service, and the United Way of West Florida. The Council also receives local financial support from Escambia County, church groups, civic clubs, program participants, foundations and individuals.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Method of Accounting

The financial statements of the Council have been prepared utilizing the accrual basis of accounting in accordance with U.S. generally accepted accounting principles (GAAP). The Financial Accounting Standards Board (FASB) establishes GAAP in the Accounting Standards Codification (ASC). Updates to the ASC are done through the issuance of Accounting Standards Updates (ASU).

Basis of Presentation

The financial statements of the Council have been prepared in accordance with GAAP, which require the Council to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of the Council's management and the board of directors.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities.

(Continued)

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts and disclosures. Actual results could differ from those estimates.

Cash and Cash Equivalents

The Council considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

Investments

Authorized investments consist of mutual funds carried at fair value based on quoted market prices. Unrealized gains and losses are included in the change in net assets in the accompanying statements of activities and changes in net assets.

Grants, Contracts and Local Support Receivable

Grants, contracts and local support receivable are stated at the amount management expects to collect from outstanding balances. As of December 31, 2023 and 2022, there were no accounts considered uncollectible.

Property and Equipment

Property and equipment are recorded at cost. Donated property and equipment are recorded at their estimated market value on the date of contribution. Expenditures which equal or exceed $1,000 that materially increase values, change capacities, or extend useful lives are capitalized. Repairs and maintenance costs are charged to operations when incurred.

Depreciation is computed using the straight-line method. Estimated useful lives of property and equipment range as follows:

Building and improvements	10 - 30 years
Furniture, fixtures, and equipment	5 - 10 years
Vehicles	5 years

(Continued)

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Debt Issuance Costs

Debt issuance costs are presented as a reduction of the carrying amount of debt and are amortized over the term of the debt using the straight-line method. Amortization of debt issuance costs are reported as interest expense in the statements of activities and changes in net assets.

Contributions

Contributions more often than not are recognized when the donation is received, however, if a donor makes a promise to give to the Council, that is, in substance, unconditional, management can record the contribution at the time of the pledge based on collectability. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor restricted contributions are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

Revenue Recognition

The Council's principal source of revenue is derived from federal and state grants, which are conditioned upon certain performance requirements and/or the occurrence of allowable qualifying expenditures. Amounts received are recognized as revenue when the Council has incurred expenditures in compliance with specific contract or grant provisions. Such revenue is subject to audit by the grantor, and if the examination results in a deficiency of allowable expenditures, the Council will be required to refund any deficiencies. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statement of financial position.

Income Taxes

The Council is exempt from federal income taxes under Internal Revenue Service Code Section 501(c)(3). As a result, there is no provision for taxes in the accompanying financial statements.

Advertising Costs

Advertising costs are expensed when incurred.

(Continued)

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Contributions of Nonfinancial Assets

The Council records various types of contributed nonfinancial assets. Contributed professional services are recognized if the services received create or enhance long-lived assets or require specialized skills and are provided by individuals possessing those skills, and would typically need to be purchased if the services were not provided by donation. Contributions of tangible assets are recognized at fair market value when received. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor and are treated as in-kind support for purposes of meeting state matching requirements. The amounts reported in the accompanying financial statements as contributed nonfinancial assets are offset by like amounts included in expenses.

General and Administrative Expense Allocation

Management and general expenses are allocated to various programs based on each program's percentage of direct salaries and wages to total direct salaries and wages.

Facilities Repair and Maintenance Expense Allocation

Facilities repair and maintenance expenses are allocated to various programs based on each program's percentage of square footage occupied to total square footage of the facility.

NOTE 3 - INVESTMENTS

Investments consist of the following:

	Cost	Fair Value	Net Unrealized Gain (Loss)
December 31, 2023			
Mutual funds	$ 397,902	$ 470,256	$ 72,354
December 31, 2022			
Mutual funds	$ 639,676	$ 621,710	$ (17,966)

Investment return was as follows:

	2023	2022
Interest and dividend income	$ 18,898	$ 33,797
Net realized loss	(3,783)	(38,114)
Net unrealized gain (loss)	90,320	(122,330)
Investment return	$ 105,435	$ (126,647)

(Continued)

NOTE 3 – INVESTMENTS (Continued)

The Council's investments are exposed to various risks such as interest rate, market, and credit risks. Therefore, the Council's investments may be subject to significant fluctuations in fair value. As a result, the investment balances reported in the accompanying financial statements may not be reflective of the fair value of investments in subsequent periods.

NOTE 4 - FAIR VALUE MEASUREMENTS

Accounting principles generally accepted in the United States of America establish a framework for measuring value. That framework provides a fair value hierarchy that prioritizes the inputs used to measure fair value using the following definitions (from highest to lowest priority):

Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that the Council has the ability to access as of the measurement date.

Level 2: Significant other observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, and other inputs that are observable or can be corroborated by observable market data.

Level 3: Significant unobservable inputs that reflect the Council's own assumptions about the assumptions the market participants would use in pricing an asset or liability.

The financial instrument's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following tables set forth, by level within the fair value hierarchy, the Bureau's investments at fair value as of December 31, 2023 and 2022:

	Level 1	Level 2	Level 3	Value
December 31, 2023				
Mutual funds	$ 470,256	$ -	$ -	$ 470,256
December 31, 2022				
Mutual funds	$ 621,710	$ -	$ -	$ 621,710

NOTE 5 – GRANTS, CONTRACTS AND LOCAL SUPPORT RECEIVABLE

Grants, contracts and local support receivable consists of the following:

	2023	2022
Federal grants	$ 480,890	$ 453,232
State grants	353,031	436,733
Contracts	74,664	90,585
Local support	30,942	33,264
Other	47	67
Total	$ 939,574	$ 1,013,881

NOTE 6 – PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

	2023	2022
Land	$ 42,197	$ 42,197
Buildings and improvements	1,340,833	1,340,833
Vehicles	25,957	50,370
Equipment – general	20,543	20,543
Equipment - computers	21,336	26,282
Furniture and fixtures	76,938	76,938
	1,527,804	1,557,163
Accumulated depreciation	(1,035,196)	(983,578)
	$ 492,608	$ 573,585

Depreciation expense totaled $82,200 and $82,089 for the years ended December 31, 2023 and 2022, respectively.

NOTE 7 – LINES OF CREDIT

The Council has a line of credit with varying credit limits available with a financial institution which has no stated expiration date, has a variable rate of interest based on the Secured Overnight Financing Rate (7.82% at December 31, 2023), and is secured by deposits held at the financial institution. Borrowings under the line of credit total $77,150 as of December 31, 2023. There were no outstanding borrowings under the line of credit as of December 31, 2022.

In September 2023, the Council obtained an available line of credit with a financial institution of $150,000. The line of credit bears an interest rate based on the prime rate plus 1%, with a 7% floor and a 12% ceiling, and is secured by property and building. There were no outstanding borrowings under this line of credit as of December 31, 2023.

NOTE 8 – LONG-TERM DEBT

Long-term debt consists of the following:

	2023	2022
Note payable to bank; due in monthly installments including interest at 4.79% through November 2026, secured by property and building	$ 486,316	$ 503,289
Less unamortized debt issuance costs	8,195	11,005
Long-term debt, less unamortized debt issuance costs	478,121	492,284
Less: current maturities	17,733	16,179
	$ 460,388	$ 476,105

The annual principal payment requirements under the terms of the notes payable are as follows:

Year Ending December 31,	Amount
2024	$ 17,733
2025	18,670
2026	449,913

NOTE 9 – RETIREMENT PLAN

On January 1, 2023 the Council established a 403(b) retirement plan ("plan") covering all employees who have been employed for a specified length of continuous service. Participating employees contribute a percentage of their compensation to the plan under an income tax deferred arrangement. The Council matches these contributions up to 6% of the employee's salary and the Council also makes non-elective contributions in the amount of 4% of the total compensation earned by all participating employees in the plan. The Council's contributions to the plan for the year ended December 31, 2023 were $125,395.

During 2022, the Council had a Simplified Employee Pension Plan ("SEP") covering all employees who had been employed for a specific length of continuous service. The Council contributed 6% of the employee's salary to the SEP. The Council's contributions to the SEP for the year ended December 31, 2022 were $70,377.

NOTE 10 - COMMITMENTS AND CONTINGENCIES

Dependency on Government Support

The Council's services are funded primarily with grants from the United States Department of Health and Human Services and the State of Florida passed through the DOEA and the Northwest Florida Area Agency on Aging, Inc. A reduction in the level of future support from these agencies could have a substantial effect on the Council's programs and activities. As of December 31, 2023, management is unaware of any such reduction in future support.

Depository Risk

The Council maintains cash balances with a financial institution and a brokerage firm. Demand deposit accounts are insured by the Federal Deposit Insurance Corporation ("FDIC") up to certain limits. At December 31, 2023, the Council had $65,422 held by the financial institution in excess of insured limits.

NOTE 11 – AVAILABILITY AND LIQUIDITY

The following represents the Council's financial assets at December 31:

	2023	2022
Financial assets at year-end:		
Cash and cash equivalents	$ 162,183	$ 152,136
Investments appropriate for current use	470,256	621,710
Grants, contracts and local support receivable	939,574	1,013,881
Total financial assets	1,572,013	1,787,727
Less amounts not available to be used within one year:	-	-
Financial assets available to meet general expenditures over the next twelve months	$ 1,572,013	$ 1,787,727

As part of the Council's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. To help manage unanticipated liquidity needs, the Council has two lines of credit which it could draw upon. Available credit under the two lines totaled $353,958 at December 31, 2023.

NOTE 12 – CONTRIBUTIONS OF NON-FINANCIAL ASSETS

The Council received contributions of non-financial assets of the following nature and amount during the years ended December 31:

Description	Utilization in Programs/Activities	Donor Restrictions	Valuation Techniques and Inputs	2023	2022
General in-kind: silent auction items, fans, A/C units	General and Administrative	No associated donor restrictions	Value supplied by the service provider was used as an estimation of fair market value.	$ 127,926	$ 145,382
In-kind meals	Foster Grandparents	No associated donor restrictions	Donations were valued at a fixed rate per meal.	11,070	10,282
In-kind physicals	Foster Grandparents/ Senior Companions	No associated donor restrictions	Donations were valued at a fixed rate per physical.	26,320	16,400
Event in-kind: promotion and décor	Fundraising	No associated donor restrictions	Value supplied by the service provider was used as an estimation of fair market value.	15,584	8,584
Media - in-kind: design and production	Fundraising	No associated donor restrictions	Value supplied by the service provider was used as an estimation of fair market value.	-	807
Facilities in-kind: meeting space	Foster Grandparents/ Senior Companions	No associated donor restrictions	Space valued at a fixed rate per meeting.	21,196	23,513
				$ 202,096	$ 204,968

(Continued)

NOTE 12 – CONTRIBUTIONS OF NON-FINANCIAL ASSETS (Continued)

Additionally, the Council utilized various unskilled volunteer services. Volunteer hours for those services totaled 14,611 and 9,952 for the years ended December 31, 2023 and 2022, respectively.

NOTE 13 – SUBSEQUENT EVENTS

Management has evaluated events and transactions subsequent to December 31, 2023 through June 12, 2024, for potential recognition or disclosure in the financial statements. Management has not identified any items requiring recognition or disclosure.

SUPPLEMENTARY INFORMATION

COUNCIL ON AGING OF WEST FLORIDA, INC.

COMBINING SCHEDULE OF FUNCTIONAL EXPENSES

YEAR ENDED DECEMBER 31, 2023

	Non-DOEA Programs				
	Foster Grandparents	Senior Companions	Private Pay Home Delivered Meals	Private Pay Adult Day Health Care	Total
Wages	$ 59,189	$ 50,402	$ 4,835	$ 28,665	$ 143,091
Employee benefits and payroll taxes	8,321	18,203	717	2,923	30,164
Travel	2,481	2,152	48	72	4,753
Education and training	-	-	-	63	63
Communications/postage	2,562	2,026	522	803	5,913
Utilities	628	535	31	1,848	3,042
Printing/supplies	1,266	1,396	20	249	2,931
Advertising	-	-	-	-	-
Insurance and licenses	1,772	1,512	160	2,818	6,262
Maintenance and repair	47	40	20	376	483
Building costs	459	391	22	1,273	2,145
Purchased equipment	752	638	101	449	1,940
Professional, legal and accounting	-	-	-	-	-
Volunteer expenses	292,838	200,383	-	2	493,223
Subcontractors	27,076	20,126	3,883	3,405	54,490
Program supplies	-	-	1	1,366	1,367
Depreciation	-	-	-	-	-
Interest expense	-	-	-	-	-
In-kind expenses	36,799	21,318	-	-	58,117
Other expenses	3,869	798	-	441	5,108
Totals	438,059	319,920	10,360	44,753	813,092
Allocation of Management and General Expenses	143,579	96,961	4,681	21,112	266,333
Allocation of Facilities and Maintenance Expenses	1,450	1,233	32	4,260	6,975
Total expenses	$ 583,088	$ 418,114	$ 15,073	$ 70,125	$ 1,086,400
Total Units	-	-	3,075	2,251	

COUNCIL ON AGING OF WEST FLORIDA, INC.

COMBINING SCHEDULE OF FUNCTIONAL EXPENSES

YEAR ENDED DECEMBER 31, 2023

	Community Service Programs							
	Congregate Meals	Home Delivered Meals	Nutrition Education	Outreach	Recreation	Transportation	Adult Daycare/ Adult Day Healthcare/ Facility-Based Respite	Total
Wages	$ 262,539	$ 63,097	$ 8,271	$ 1,491	$ 39,909	$ 9,329	$ 179,681	$ 564,317
Employee benefits and payroll taxes	28,767	10,466	1,535	437	3,183	3,192	33,829	81,409
Travel	4,557	2,771	28	5	486	110	284	8,241
Education and training	-	-	-	-	-	-	571	571
Communications/postage	7,301	3,590	79	11	683	770	6,678	19,112
Utilities	9,346	1,253	19	85	62	58	6,550	17,373
Printing/supplies	2,542	893	8	-	42	47	2,039	5,571
Advertising	-	-	-	-	-	-	-	-
Insurance and licenses	5,775	2,267	170	128	708	7,488	12,583	29,119
Maintenance and repair	2,473	349	13	1	54	6	3,406	6,302
Building costs	4,582	813	16	59	58	43	4,543	10,114
Purchased equipment	3,390	2,195	112	19	480	97	2,312	8,605
Professional, legal and accounting	2,650	-	-	-	-	-	-	2,650
Volunteer expenses	281	319	-	-	-	-	14	614
Subcontractors	610,339	557,407	-	-	-	5,078	101,073	1,273,897
Program supplies	1,056	19	-	-	1	3	12,296	13,375
Depreciation	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-
In-kind expenses	410	-	-	-	-	-	60	470
Other expenses	1,353	54	-	-	-	2,000	5,374	8,781
Totals	947,361	645,493	10,251	2,236	45,666	28,221	371,293	2,050,521
Allocation of Management and General Expenses	151,699	51,108	4,204	860	18,533	10,317	103,075	339,796
Allocation of Facilities and Maintenance Expenses	1,786	2,028	25	197	76	134	15,099	19,345
Total expenses	$ 1,100,846	$ 698,629	$ 14,480	$ 3,293	$ 64,275	$ 38,672	$ 489,467	$ 2,409,662
Total Units	121,412	104,239	6,309	18	13,500	406	8,894	

COUNCIL ON AGING OF WEST FLORIDA, INC.

COMBINING SCHEDULE OF FUNCTIONAL EXPENSES

YEAR ENDED DECEMBER 31, 2023

	Social Services Programs							
	Telephone Reassurance	Case Aide	Case Management	Screening and Assessment	Screening	Caregiver Support Group	Emergency Aide	Total
Wages	$ 5,422	$ 11,549	$ 175,254	$ 31,673	$ 14,388	$ 3,404	$ -	$ 241,690
Employee benefits and payroll taxes	4,245	1,236	22,559	18,578	3,316	26	-	49,960
Travel	175	127	5,156	1,172	70	102	-	6,802
Education and training	-	5	405	40	-	-	-	450
Communications/postage	198	170	5,174	477	138	310	-	6,467
Utilities	138	33	2,683	278	28	25	-	3,185
Printing/supplies	-	10	1,031	88	16	1	71	1,217
Advertising	-	-	-	-	-	-	-	-
Insurance and licenses	259	467	6,310	620	281	67	-	8,004
Maintenance and repair	-	20	153	9	24	2	-	208
Building costs	104	37	1,917	195	25	18	-	2,296
Purchased equipment	30	310	2,342	157	188	27	-	3,054
Professional, legal and accounting	-	-	-	-	-	-	-	-
Volunteer expenses	-	-	-	-	-	-	8	8
Subcontractors	-	-	-	-	-	-	-	-
Program supplies	-	-	74	7	1	-	-	82
Depreciation	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-
In-kind expenses	-	-	-	-	-	-	98,589	98,589
Other expenses	-	6	496	50	-	275	43,812	44,639
Totals	10,571	13,970	223,554	53,344	18,475	4,257	142,480	466,651
Allocation of Management and General Expenses	1,009	11,368	108,371	6,687	7,451	1,815	-	136,701
Allocation of Facilities and Maintenance Expenses	349	76	6,155	642	32	57	-	7,311
Total expenses	$ 11,929	$ 25,414	$ 338,080	$ 60,673	$ 25,958	$ 6,129	$ 142,480	$ 610,663
Total Units	-	60	2,368	566	802	30	-	

COUNCIL ON AGING OF WEST FLORIDA, INC.

COMBINING SCHEDULE OF FUNCTIONAL EXPENSES

YEAR ENDED DECEMBER 31, 2023

	Home Service Programs					
	Companionship	Emergency Alert Response	Homemaker	Material Aide	In-Home Respite	Volunteer
Wages	$ -	$ -	$ -	$ -	$ -	$ 19,026
Employee benefits and payroll taxes	-	-	-	-	-	5,545
Travel	-	-	-	-	-	581
Education and training	-	-	-	-	-	-
Communications/postage	-	-	-	-	-	1,033
Utilities	-	-	-	-	-	502
Printing/supplies	-	-	-	-	-	119
Advertising	-	-	-	-	-	-
Insurance and licenses	-	-	-	-	-	896
Maintenance and repair	-	-	-	-	-	13
Building costs	-	-	-	-	-	350
Purchased equipment	-	-	-	-	-	211
Professional, legal and accounting	-	-	-	-	-	-
Volunteer expenses	-	-	-	-	-	1,137
Subcontractors	562,050	10,208	286,200	-	1,091,856	-
Program supplies	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-
In-kind expenses	-	-	-	-	-	-
Other expenses	-	-	-	16,528	-	(17)
Totals	562,050	10,208	286,200	16,528	1,091,856	29,396
Allocation of Management and General Expenses	9,362	-	7,547	1,337	18,437	18,532
Allocation of Facilities and Maintenance Expenses	-	-	-	-	-	1,157
Total expenses	$ 571,412	$ 10,208	$ 293,747	$ 17,865	$ 1,110,293	$ 49,085
Total Units	27,862	9,647	14,172	-	47,256	-

COUNCIL ON AGING OF WEST FLORIDA, INC.

COMBINING SCHEDULE OF FUNCTIONAL EXPENSES

YEAR ENDED DECEMBER 31, 2023

	Home Service Programs						
	Vendor Shopping Assistance	Vendor Chore	Personal Care	Equipment	Other	Total	Total Direct Program Services
Wages	$ -	$ -	$ -	$ -	$ -	$ 19,026	$ 968,124
Employee benefits and payroll taxes	-	-	-	-	-	5,545	167,078
Travel	-	-	-	-	-	581	20,377
Education and training	-	-	-	-	-	-	1,084
Communications/postage	-	-	-	-	192	1,225	32,717
Utilities	-	-	-	-	-	502	24,102
Printing/supplies	-	-	-	-	-	119	9,838
Advertising	-	-	-	-	-	-	-
Insurance and licenses	-	-	-	-	-	896	44,281
Maintenance and repair	-	-	-	-	-	13	7,006
Building costs	-	-	-	-	-	350	14,905
Purchased equipment	-	-	-	-	-	211	13,810
Professional, legal and accounting	-	-	-	-	-	-	2,650
Volunteer expenses	-	-	-	-	-	1,137	494,982
Subcontractors	115,080	1,408	361,606	239,371	-	2,667,779	3,996,166
Program supplies	-	-	-	-	-	-	14,824
Depreciation	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-
In-kind expenses	-	-	-	-	-	-	157,176
Other expenses	-	-	-	-	513	17,024	75,552
Totals	115,080	1,408	361,606	239,371	705	2,714,408	6,044,672
Allocation of Management and General Expenses	-	191	6,591	13,374	-	75,371	818,201
Allocation of Facilities and Maintenance Expenses	-	-	-	-	-	1,157	34,788
Total expenses	$ 115,080	$ 1,599	$ 368,197	$ 252,745	$ 705	$ 2,790,936	$ 6,897,661
Total Units	3,786	21	15,845	3,144	16		

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors
Council on Aging of West Florida, Inc.
Pensacola, Florida

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Council of Aging of West Florida, Inc. (the "Council"), which comprise the statement of financial position as of December 31, 2023, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements and have issued our report thereon dated June 12, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit on the financial statements we considered the Council's internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. Accordingly, we do not express an opinion on the effectiveness of the Council's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Council's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Pensacola, Florida
June 12, 2024

Henderson Hutcherson & McCullough, PLLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND STATE FINANCIAL ASSISTANCE PROJECT AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE AND CHAPTER 10.650, RULES OF THE AUDITOR GENERAL

To the Board of Directors
Council on Aging of West Florida, Inc.
Pensacola, Florida

Report on Compliance for Each Major Federal Program and State Financial Assistance Project

Opinion on Each Major Federal Program and State Financial Assistance Project

We have audited the Council on Aging of West Florida, Inc.'s (the "Council") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the requirements described in the Florida Department of Financial Services' *State Projects Compliance Supplement* that could have a direct and material effect on each of the Council's major federal programs and state financial assistance projects for the year ended December 31, 2023. The Council's major federal programs and state financial assistance projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Council complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state financial assistance projects for the year ended December 31, 2023.

Basis for Opinion on Each Major Federal Program and State Financial Assistance Project

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.650, Rules of the Auditor General. Our responsibilities under those standards, the Uniform Guidance and Chapter 10.650, Rules of the Auditor General, are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Council and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program and state financial assistance project. Our audit does not provide a legal determination of the Council's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Council's federal programs and state financial assistance projects.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Council's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.650, Rules of the Auditor General, will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Council's compliance with the requirements of each major federal program and state financial assistance project as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.650, Rules of the Auditor General, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Council's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Council's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and the Florida Department of Financial Services' *State Projects Compliance*, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and Chapter 10.650, Rules of the Auditor General. Accordingly, this report is not suitable for any other purpose.

Pensacola, Florida
June 12, 2024

Henderson Hutcherson & McCullough, PLLC

COUNCIL ON AGING OF WEST FLORIDA, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED DECEMBER 31, 2023

Federal Grantor/Pass-Through/ Grantor/Program Title	Federal Assistance Listing Number	Grant Number	Federal Expenditures
U.S. Department of Agriculture:			
Passed Through Florida Department of Elder Affairs:			
Senior Farmer Market Nutrition Program	10.576	M1901-6	$ 10,080
U.S. Department of Health and Human Services:			
Passed Through Florida Department of Elder Affairs/			
Passed Through Northwest Florida Area Agency on Aging:			
Aging Cluster:			
Special Programs for the Aging:			
Title III- Part B, Grants for Supportive Services and Senior Centers	93.044	AA023-ESC/SR	699,105
Title III-Part C, Nutrition Services	93.045	AA023-ESC/SR	1,033,787
Nutrition Services Incentive Program	93.053	AA023-ESC/SR	105,704
American Rescue Plan Act	93.044	ARP21	227,808
American Rescue Plan Act	93.045	ARP21	453,942
Total Aging Cluster			2,520,346
National Family Caregiver Support	93.052	AA023-ESC/SR	194,982
American Rescue Plan Act	93.052	ARP21	120,725
			315,707
Total U.S. Department of Health and Human Services			2,836,053
U.S. Department of Housing and Urban Development:			
Passed Through City of Pensacola:			
Community Development Block Grant	14.218	N/A	69,996
Passed Through Escambia County:			
Community Development Block Grant	14.218	N/A	59,588
Total U.S. Department of Housing and Urban Development			129,584
Corporation for National and Community Service:			
Foster Grandparents/Senior Companion Cluster*:*			
Foster Grandparent Program	94.011	21SFHFL002	383,300
Senior Companion Program	94.016	21SCHFL005	271,136
Total Corporation for National and Community Service			654,436
Total Federal Expenditures			$ 3,630,153

COUNCIL ON AGING OF WEST FLORIDA, INC.

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

YEAR ENDED DECEMBER 31, 2023

State Grantor/Pass-Through/ Grantor/Program Title	State Assistance Listing Number	Contract/Grant Number	Expenditures
State Grants and Aids Appropriations:			
Passed Through Florida Department of Elder Affairs/			
Passed Through Northwest Florida Area Agency on Aging:			
Tobacco Settlement Trust Funds:			
Community Care for the Elderly	65.010	AC023	$ 1,099,024
Alzheimer's Respite Services	65.004	AZ023	889,045
			1,988,069
State Grants and Aids Appropriations:			
Passed Through Florida Department of Elder Affairs/			
Passed Through Northwest Florida Area Agency on Aging:			
General Revenues:			
Home Care for the Elderly – Case Management	65.001	AH023	15,773
Home Care for the Elderly – Subsidies	65.001	AH023	182,538
Enhanced Home Care for the Elderly	65.001	AE022	19,432
			217,743
Total State Financial Assistance			$ 2,205,812

COUNCIL ON AGING OF WEST FLORIDA, INC.

NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

YEAR ENDED DECEMBER 31, 2023

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedules of expenditures of federal awards and state financial assistance includes the federal and state grant activity of the Council of Aging of West Florida, Inc. under programs of the federal government and the State of Florida for the year ended December 31, 2023. The information in the accompanying schedules of expenditures of federal awards and state financial assistance is presented in accordance with the requirements of Uniform Guidance and Chapter 10.650, Rules of the Auditor General. Because the schedules present only a selected portion of the operations of the Council of Aging of West Florida, Inc., they are not intended to and do not present the financial position, changes in net assets, or cash flows of the Council of Aging of West Florida, Inc.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the accompanying schedules of expenditures of federal awards and state financial assistance are reported on the accrual basis of accounting. The Council of Aging of West Florida, Inc., did not elect to utilize the ten percent de minimis indirect cost rate allowed under the Uniform Guidance.

COUNCIL ON AGING OF WEST FLORIDA, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED DECEMBER 31, 2023

SECTION I – SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weaknesses identified? _____ yes __X__ no
- Are any significant deficiencies identified not considered to be material weaknesses? _____ yes __X__ none reported

Noncompliance material to financial statements noted? _____ yes __X__ no

Federal Awards and State Financial Assistance Projects

Internal control over major programs:

- Material weaknesses identified? _____ yes __X__ no
- Are any significant deficiencies identified not considered to be material weaknesses? _____ yes __X__ none reported

Type of auditor's report issued on compliance for major programs and state projects: Unmodified

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance or Chapter 10.650, Rules of the Auditor General? _____ yes __X__ no

Identification of major federal programs:

Federal Programs or Cluster
Aging Cluster: Special Programs for the Aging
Title III Part B – Grants for Supportive Services and Senior Centers (CFDA No. 93.044)
Title III Part C – Nutrition Services (CFDA No. 93.045)
Nutrition Services Incentive Program (CFDA No. 93.053)

(Continued)

COUNCIL ON AGING OF WEST FLORIDA, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED DECEMBER 31, 2023

SECTION I – SUMMARY OF AUDITOR'S RESULTS (Continued)

Dollar threshold used to distinguish between Type A and Type B programs: $750,000

Is the auditee qualified as a low-risk auditee? X yes _____ no

Identification of major state financial assistance projects:

State Financial Assistance Projects
Community Care for the Elderly (CSFA No. 65.010)
Alzheimer's Respite Services (CSFA No. 65.004)

Dollar threshold used to distinguish between Type A and Type B projects: $661,743

Is the auditee qualified as a low-risk auditee? X yes _____ no

SECTION II – FINANCIAL STATEMENT FINDINGS

None

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

SECTION III – STATE FINANCIAL ASSISTANCE PROJECTS FINDINGS AND QUESTIONED COSTS

None

COUNCIL ON AGING OF WEST FLORIDA, INC.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

YEAR ENDED DECEMBER 31, 2023

There were no prior audit findings for the year ended December 31, 2022.

General Fund

Fund 001

EComfort, Inc

5

February 23, 2026

TO: Community Partners
RE: Requests for funding for Fiscal Year (FY) 2027

Dear Potential Funding Recipient:

Attached please find the Escambia County Community Partner Funding Request Application, which will be used for budget allocation purposes for the upcoming fiscal year.

The deadline to submit completed applications is Monday, March 30, 2026

The application provides you with adequate space to list all your organization's sources of revenue and your major categories of expenditures. When preparing the requested narratives, a clear and concise response is appreciated. If you need more space, please reference the appropriate question for your answers on any additional documentation.

Applications must be submitted electronically. When submitting your application, please follow all instructions and fill out the questions clearly. There is **an application check list** to ensure all required documents are submitted. **Please check each box to confirm all required documents are included with your new funding request application.**

Escambia County is committed to making information accessible. As part of that effort, documents delivered to Escambia County as part of this project are to meet website guidelines for accessible design set forth by the U.S. Department of Justice under the Title II of the Americans with Disabilities Act (ADA) and web content accessibility guidelines. For this reason, please submit Word format documents if ADA guidelines cannot be met.

We look forward to learning how Escambia County may be able to support your organization to maximize outreach to the citizens of our great county!

Sincerely,

Stephan Hall

Stephan Hall
Finance Director
Escambia County

FISCAL YEAR 2027

ESCAMBIA COUNTY
COMMUNITY PARTNER FUNDING APPLICATION

All agencies requesting funding from Escambia County must submit the below-listed information and complete the attached form. Failure to submit all required information or to complete the form will remove your organization from consideration for funding. Please submit the completed application packet electronically to **Budget@myescambia.com**.

DEADLINE - Monday, March 30, 2026

ELIGIBILITY CRITERIA:

Organizations eligible to apply for funding must:

- Demonstrate funding received from sources other than local governments in an amount at least equal to the amount requested from Escambia County.
- Qualify as: a) a municipality located in Escambia County; b) an organization designated tax exempt by the IRS and incorporated as a not-for-profit corporation with authorization to conduct business in the State of Florida; OR c) an organization incorporated as a for-profit corporation or organized as a limited liability company with authorization to conduct business in the State of Florida.
- Located in and serve residents of Escambia County.
- Provide at least 2 full years (24 months) of independently prepared, audited or reviewed financial statements or tax returns, unless organization was formed within the last 3 years.
- The Board of County Commissioners retains the right to waive the eligibility criteria.

APPLICANTS SHOULD:

- Explain why receiving funding would have a significant impact on their organization.
- Have a mission and programs or services that serve an essential public purpose for the benefit of the community.
- Submit a proposed budget where government funding does not exceed 50% of annual operating budget mandated by statutory or another regulatory requirement.
- Plan to expend funds within 12 months.
- Plan to provide quarterly metric reports and an annual report. ****Please be able to provide the source of your data that will be used to quantify your request.**

Funds may be provided for programs, services, necessary infrastructure, or other initiatives that support the organization's core mission. **Funds will not be provided for:**

- debt reduction, operating deficits, interim or bridge funding or endowment funding,
- individuals or private foundations,
- activities that are religious or political in nature,
- fund drives, annual appeals, fundraising events or general capital campaigns, and
- salaries that do not directly impact the program unless mandated by statutory or regulatory requirement.

When submitting your completed application with all required documents, provide your documents in original Word format or a direct PDF of the Word document. **Please limit scanned documents as much as possible.**

APPLICATION CHECKLIST (Required)

_x_ Submit a fully completed Agency Funding Request Application.

_x_ Submit a copy of your organization's current W-9.

_x_ Submit: a) Certificate of Status as a not-for-profit corporation with authorization to conduct business in the State of Florida and a Letter of Determination from the IRS confirming your organization's federally tax-exempt status or Certificate of Status as an organization incorporated as a for-profit corporation; or b) organized as a limited liability company with authorization to conduct business in the State of Florida.

_x_ Submit a copy of your organization's 2024 or 2025 tax return. You may submit a 2023 tax return along with explanation for late filing.

_x_ Submit a copy of your organization's most recent two years of financial statements, with audit if applicable. Updated financials may be requested by the County periodically including prior and subsequent to reward date.

_x_ Provide **source** used to obtain the data that will be recorded on the quarterly metrics reports and annual report.

GENERAL INFORMATION

Agency Name: _____**Ecomfort, Inc.**_____

Agency Address: ___**2202 North Pace Blvd. Pensacola, Fl 32505**_____

_____

Program Name for which funding is being requested: _**Ecomfort Soup Kitchen**_____

Amount Requested: $_**15,000**_____

Program Contact: __**Sylvia Tisdale**_____

Contact Email: _**sylviatisdale1951@gmail.com**_____ Contact Phone: (850) 572-5761

Description of Program: **Ecomfort's Soup Kitchen program provides hot meals, food distribution, and vital document assistance to the homeless and vulnerable residents in Escambia County**

How many years has your organization provided services in the County? _____19_____

How many years has your organization received funding from the County? _____5_____

Explain how receiving County funds would impact your organization: **The funds received will significantly advance our mission of assisting the hungry, homeless,, and vulnerable, allowing us to extend our support to more individuals and families in Englewood and the surrounding communities.**

PREVIOUS FISCAL YEAR FUNDING

(If none received, mark N/A and skip to next section.)

Amount received, if applicable: _____**$5,000**_____

Briefly discuss how last year's funds were used? **The funds were used to support the Ecomfort Soup Kitchen program and Resource Center by acquiring food trucks, purchasing food from Feeding the Gulf Coast, and assisting individuals in obtaining birth certificates and**

other critical documents such as driver's licenses and state issued identification cards.

Briefly describe the County's Return on Investment relative to last year's funding and the measurable impact your program had on the citizens of Escambia County? **Our program has provided essential services such as daily meals, food distribution, and assistance with vital documents. These efforts significantly impacted the citizens of Escambia County particularly those facing economic challenges.**

CURRENT FISCAL YEAR FUNDING REQUEST

Briefly explain how the requested funding will be used to support the program. Why is the program a benefit to the citizens of Escambia County? **The funding we are requesting will cover food purchases, operating supplies, and expenses for obtaining Florida identification and birth certificates for eligible individuals. Our program conducts drive-through and walk up food distribution twice weekly and serves hot meals daily. Additionally, our resource center facilitates the acquisition of vital records for eligible individuals and provides assistance with referrals to other organizations. Located in the heart of the West Pensacola community, specifically in zip code 32505, our program serves as a crucial asset to the county. It addresses the core need of the Englewood community, which often grapples with poverty, homelessness, substance abuse, crime, and unemployment. As a safe haven for senior citizens, youth, and the needy, our program plays a pivotal role in supporting and uplifting the marginalized populations within the county, ultimately contributing the overall well-being of Escambia County residents**.

Is your program a governmental function or requirement? If so, please site regulatory/statutory requirement and explain: _____N/A_____

_____

_____

_____

SIMILAR/PARTNER ORGANIZATIONS

List any other public or private organizations/agencies who provide similar services in the area, and how you have partnered with those organizations: **We partner with multiple local**

organizations, including Pensacola Caring Hearts, Brownsville Community Center, Waterfront Rescue Mission, and Opening Doors of NW Florida. Many of their clients also use our services. We collaborate closely with these agencies to exchange referrals and manage food overflow effectively.

Please differentiate your program from other similar programs and explain why you are the best agency to provide the program. **Since 2007, Ecomfort has been dedicated to serving homeless and needy individuals. What sets us apart form similar agencies is our inclusive approach. We welcome all individuals. We also offer both walk-in and appointment services. Our daily mission is to combat hunger, homelessness, and hopelessness, recognizing its profound impact on individuals' physical and emotional well-being.**

FUNDING

Will these funds be used for salaries/administrative costs or direct programming costs? Please provide a breakdown by percentage within each category. NOTE: Only salaries directly related to the approved program/project are eligible for funding.

- Percentage for salaries/administrative costs: _____0_____%
- Percentage for direct programming costs: _____100_____%

If only a portion of your requested funding is granted, how will you offset the difference? We will offset the different with fundraising and individual donations.

If the requested funding can be used as a match for other funding, please provide the details below and include the amount and match ratio: N/A

Does your organization request funding from other governmental entities or non-profit agencies? If so, list each agency from which you request funds and the amount. Explain what those funds would be used for, and whether there is any duplication of funding. N/A

GOALS AND METRICS

Please provide "specific and measurable" metrics in the following three sections:

a) Please complete the Agency Metrics Scorecard below by listing up to three primary goals this program is targeting. For example, "reduce homelessness in Escambia County by "X"%." Provide three years of trends. If your Agency received funding the previous fiscal year, use the

same metrics for consistent measurement. ALL agencies are required to fill out this template.

Goals & Metrics Scorecard	FY25	FY26	FY27	% Change
1. Increase number of families helped monthly by 10%	2,000	3,000	3,500	%
2. Increase number of pounds of food distributed monthly by 10%	180,000	185,000	190,000	%
3. Increase number of individuals successfully assisted in vital records monthly by 10%	120	125	130	%

b) Please state the source used to provide your program metrics: Goal 1: Source: usda.gov (food security status of U.S. households); USDA Participant Information; Ecomfort Food Distribution Sign In; Goal 2: Feeding the Gulf Coast Invoices; Goal 3: Ecomfort Client Intake

c) Please list up to three program goals by which your organization will measure the success of your program. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months utilizing County funding."

Program Goals	FY27
1.Number of families helped monthly	3,000
2.Number of pounds of food distributed monthly	15,000
3. Number of individuals successfully assisted in vital records monthly	12

d) Please list the actual baseline statistics/metrics for the performance measure(s) listed above. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months in previous fiscal year."

Baseline for Goals	FY26
1.Number of Families helped monthly	2,500

2.Number of pounds distributed monthly	12,000
3. number of individuals successfully assisted in vital records services monthly	10

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program, you are not required to complete the information for the previous budget year. Please add any additional income or expense sources to the table as necessary to complete your budget application. **Please round figures to the nearest whole dollar.**

INCOME TABLE			
	Most Recently Completed Budget Year - FY 2024-25	Current Budget Year FY 2025-26	Proposed Budget Year FY 2026-27
Contributions/Donations from Private Sources	$43,077	$ 71,360	$90,000
Programmatic Income	$ 0.00	$ 0.00	$ 0.00
County Funding/Direct Contribution	$ 5,000	$ 4,500	$ 15,000
County Funding by Other Source (a)	$ 0.00	$ 0.00	$ 0.00
City Funding	$ 0.00	$ 0.00	$ 0.00
Local Non-Profit Funding	$ 0.00	$ 0.00	$ 0.00
State Funding	$ 0.00	$ 0.00	$ 0.00
Federal Funding	$ 0.00	$ 0.00	$ 0.00
Memberships	$ 0.00	$ 0.00	$ 0.00
Investment Income	$ 0.00	$ 0.00	$ 0.00
Other Income (b)	$ 55,000	$ 60,007	$ 35,000
Total Income	$ 103,077	$ 135,867	$ 140,000

Please explain by fiscal year any amount listed in "County Funding by Other Source" line item. (Example: Commissioner Community Support funding, Sheriff's Office funding, etc.)

_____

_____

_____

_____

Please explain by fiscal year any amount listed in the "Other Income" line item. **Other income includes refunds and returns to Ecomfort, Inc. from Challenge Grant Funding and United Way of West Florida FY 24-25; 25-26Funding; FY 26-27 – United Way of West Florida Funding**

EXPENSES TABLE			
	Most Recently Completed Budget Year FY 2024-25	Current Budget Year FY 2025-26	Proposed Budget Year FY 2026-27
Total Number of Staff	0	0	0
Salaries and Wages	$ 0.00	0.00	0.00
Employee Benefits	$ 0.00	$ 0.00	$ 0.00
Professional Services	$ 525.00	$ 550.00	$ 550.00
Contractual Services	$ 3,000	$ 3,000	$ 3,000
Travel Expenses	$ 0.00	$ 0.00	$ 0.00
Facilities and Equipment	$ 35,450	$ 21,897	$ 25,000
Communication	$ 0.00	$ 0.00	$ 0.00
Postage and Freight	$ 0.00	$ 0.00	$ 0.00
Repair and Maintenance	$ 0.00	$ 3,471	$ 5,000
Printing and Binding	$ 2,803	$ 2892	$ 3,000
Marketing and Promotion	$ 0.00	$ 0.00	$ 0.00
Fuel	$ 0.00	$ 0.00	$ 0.00
Supplies	$ 14,211	$ 33,980	$ 35,000
Event Expenses	$ 0	$ 0.00	$ 0.00
Capitalizable Assets for County Funding (a)	$ 0.00	$0.00	$ 0.000
Other Expenses (b)	$ 23,436	$ 47395	$ 50,000
Total Expenses	$ 79,425	$ 113,185	$ 121,550
Net Income - (Revenue minus Expense)	$ 23,652	$ 22,682	$ 18,450.00

Please explain any capitalizable assets (vehicles, land, or equipment) contained in your request.

N/A

Please explain any request listed in the "Other Expenses" line item. **Other expenses include purchase of weekly food distribution trucks from Feeding the Gulf Coast; cost of ordering birth certificates and Florida identifications for eligible Escambia County** Residents.**BUDGET QUESTIONS**

1. Does your agency operate on Calendar Year, State Fiscal Year, or Fiscal Year? **Calendar**

2. Please explain any discrepancies in the Expense Table and your agency's Financial Statements. **Discrepancy is due to our Financials being based on calendar year and the expense table based on a Fiscal Year.**

3. Please explain any Net Income (Revenue less Expense) represented in the Expense Table above on the bottom row. What is the planned use for these residual funds?

Net Income Use for CY 2025 is to help with expenses in CY 2025 purchase of food trucks, supplies for food distribution and meals, as well as assistance with birth certificates and Florida Identifications.

4. Please list the salary of the top 5 employees, names and positions of your organization.

If there are multiple agencies funded by or through your agency allocation, please add those employees to this list by agency.

Name	Position	Salary
N/A		$
		$
		$
		$
		$

5. Please provide the total amount of cash and investments on hand. **$20,000**

_____

6. Does your organization charge fees for services? If so, provide a list of fees charged.

_____**No**_____

_____

_____

_____

_____

7. Does your organization require background checks from volunteers and staff?

_____**No**_____

8. What is the source of your reportable data?_**Ecomfort Participant Data**

I hereby certify that the information provided above is a true and correct statement relating to the organization requesting funding named above.

Sylvia Tisdale
Name

Executive Director — 3/31/26
Title — Date

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give form to the requester. Do not send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See ***Specific Instructions*** on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

Ecomfort, Inc.

2 Business name/disregarded entity name, if different from above.

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☑ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . .

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☐ Other (see instructions)

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . ☐

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

5 Address (number, street, and apt. or suite no.). See instructions.

P.O. Box 1564

6 City, state, and ZIP code

Pensacola, Fl 32591

Requester's name and address (optional)

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			–		–				

or

Employer identification number

2	0	–	8	6	6	5	5	5	9

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here **Signature of U.S. person** *Sylvia E. Tisdale* **Date** *03/31/2026*

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: APR 02 2015

ECOMFORT INC
6250 COLLEGE PKWY
PENSACOLA, FL 32504-7903

Employer Identification Number:
20-8665559
DLN:
26053486002225
Contact Person:
CUSTOMER SERVICE ID# 31954
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
509(a)(2)
Form 990/990-EZ/990-N Required:
Yes
Effective Date of Exemption:
March 25, 2015
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

Based on the information you submitted on your application, we approved your request for reinstatement under Section 7 of Revenue Procedure 2014-11. Your effective date of exemption, as listed at the top of this letter, is the submission date of your application.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning , and ending

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization: EComfort Inc.
Doing business as:
Number and street (or P.O. box if mail is not delivered to street address): 2202 N Pace Blvd
Room/suite:
City or town: Pensacola
State: FL
ZIP code: 32505
Foreign country name / Foreign province/state/county / Foreign postal code:

D Employer identification number: 20-8665559

E Telephone number: (850) 572-5761

G Gross receipts $: 103,077

F Name and address of principal officer: Sylvia Tisdale 2300 N Pace Blvd, Pensacola, FL 32505

H(a) Is this a group return for subordinates? ☐ Yes ☒ No
H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions
H(c) Group exemption number

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: N/A

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 2014

M State of legal domicile: FL

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities:
The Corporation is organized to provide
nutritional food, housing, and educational training, exclusively for the underprivileged.

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	9
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	9
5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	0
6	Total number of volunteers (estimate if necessary)	6	
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	84,352	103,077
9	Program service revenue (Part VIII, line 2g)	0	0
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0	0
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0	0
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	84,352	103,077

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	300	4,902
14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	0	0
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b	Total fundraising expenses (Part IX, column (D), line 25) 0		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	86,993	74,523
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	87,293	79,425
19	Revenue less expenses. Subtract line 18 from line 12	-2,941	23,652

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	8,907	32,559
21	Total liabilities (Part X, line 26)	0	0
22	Net assets or fund balances. Subtract line 21 from line 20	8,907	32,559

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer: Sylvia Tisdale — Date
Type or print name and title: Owner

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Chris Taylor	Chris Taylor	5/19/2025		P01920526

Firm's name: John Pharr CPA LLC — Firm's EIN: 54-2118136
Firm's address: 105 East Gregory Square, Pensacola, FL 32502 — Phone no. 850-435-8844

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

Part III **Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III . . . . . ☐

1 Briefly describe the organization's mission:
The Corporation is organized to provide nutritional food, housing, and educational training, exclusively for the underprivileged. Our mission is to help people create new lives by alleviating hunger and homeless and illiteracy by developing relationships and guidance in a Christian atmosphere.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . . ☐ Yes ☒ No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . . ☐ Yes ☒ No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 79,425 including grants of $ 103,077) (Revenue $)
Providing free food and clothing for individuals in need. Provide free hot meals every weekday morning for needy individuals. Provide free holiday meals to senior citizens. Provide free meals during the summer through the Feed a Kid program. Work with community clean ups to clean the environment. Provide referral information for the needy.

4b (Code:) (Expenses $ including grants of $) (Revenue $)

4c (Code:) (Expenses $ including grants of $) (Revenue $)

4d Other program services (Describe on Schedule O.)
(Expenses $ 0 including grants of $ 0) (Revenue $ 0)

4e Total program service expenses 79,425

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Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions	2		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a		X
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X

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Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	0		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		X	

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Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

				Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 0			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		2b		
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?		3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*		3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a		X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b		
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?		7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		8		
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?		9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		9b		
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?		12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.		13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?		14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*		14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.		15		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		16		X
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.		17		X

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Part VI **Governance, Management, and Disclosure.** *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*
Check if Schedule O contains a response or note to any line in this Part VI . . . . . ☐

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year . . . . If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	1a	9		
b	Enter the number of voting members included on line 1a, above, who are independent	1b	9		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		X	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? .	11a	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c		X
13	Did the organization have a written whistleblower policy?	13		X
14	Did the organization have a written document retention and destruction policy?	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official.	15a		X
b	Other officers or key employees of the organization	15b		X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed FL

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records

Sylvia Tisdale (850) 572-5761
2300 N Pace Blvd, Pensacola, FL 32505

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Part VII **Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII . . . . . ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☒ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Janetta Dukes	2.00									
Director	2.00	X								
(2) Travis Thompkins	2.00									
Director	2.00	X								
(3) Joshua Tisdale	2.00									
Director	2.00	X								
(4) Karen Lessard	2.00									
Director	2.00	X								
(5) Kim Corner	2.00									
Director	2.00	X								
(6) Calvin Avant	2.00									
President	2.00			X						
(7) Rebecca Hale	2.00									
Secretary	2.00			X						
(8) Timothy Greer	2.00									
Treasurer	2.00			X						
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

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Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b **Subtotal**								0	0	0
c **Total from continuation sheets to Part VII, Section A**								0	0	0
d **Total (add lines 1b and 1c)**								0	0	0

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 0

		Yes	No
3	Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*		X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*		X
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
		0
		0
		0
		0
		0

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization 0

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Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII. . . . . ☐

					(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512–514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a	0				
	b	Membership dues	1b	0				
	c	Fundraising events	1c	0				
	d	Related organizations	1d	0				
	e	Government grants (contributions)	1e	0				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	103,077				
	g	Noncash contributions included in lines 1a–1f	1g	$ 0				
	h	**Total.** Add lines 1a–1f			103,077			
Program Service Revenue			Business Code					
	2a				0			
	b				0			
	c				0			
	d				0			
	e				0			
	f	All other program service revenue			0			
	g	**Total.** Add lines 2a–2f			0			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)			0			
	4	Income from investment of tax-exempt bond proceeds			0			
	5	Royalties			0			
				(i) Real / (ii) Personal				
	6a	Gross rents	6a					
	b	Less: rental expenses	6b					
	c	Rental income or (loss)	6c	0 / 0				
	d	Net rental income or (loss)			0			
				(i) Securities / (ii) Other				
	7a	Gross amount from sales of assets other than inventory	7a	0 / 0				
	b	Less: cost or other basis and sales expenses	7b	0 / 0				
	c	Gain or (loss)	7c	0 / 0				
	d	Net gain or (loss)			0			
	8a	Gross income from fundraising events (not including $ 0 of contributions reported on line 1c). See Part IV, line 18	8a	0				
	b	Less: direct expenses	8b	0				
	c	Net income or (loss) from fundraising events			0			
	9a	Gross income from gaming activities. See Part IV, line 19	9a	0				
	b	Less: direct expenses	9b	0				
	c	Net income or (loss) from gaming activities			0			
	10a	Gross sales of inventory, less returns and allowances	10a	0				
	b	Less: cost of goods sold	10b	0				
	c	Net income or (loss) from sales of inventory			0			
Miscellaneous Revenue			Business Code					
	11a				0			
	b				0			
	c				0			
	d	All other revenue			0			
	e	**Total.** Add lines 11a–11d			0			
	12	**Total revenue.** See instructions			103,077	0	0	0

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Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX . . . . . ☐

	Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	4,902	4,902		
2	Grants and other assistance to domestic individuals. See Part IV, line 22	0			
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	0			
4	Benefits paid to or for members	0			
5	Compensation of current officers, directors, trustees, and key employees	0		0	
6	Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7	Other salaries and wages	0			
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	0			
9	Other employee benefits	0			
10	Payroll taxes	0			
11	Fees for services (nonemployees):				
a	Management	0			
b	Legal	0			
c	Accounting	525	525		
d	Lobbying	0			
e	Professional fundraising services. See Part IV, line 17	0			
f	Investment management fees	0			
g	Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	3,051	3,051		
12	Advertising and promotion	0			
13	Office expenses	2,803	2,803		
14	Information technology	0			
15	Royalties	0			
16	Occupancy	0			
17	Travel	0			
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19	Conferences, conventions, and meetings	0			
20	Interest	0			
21	Payments to affiliates	0			
22	Depreciation, depletion, and amortization	0	0	0	0
23	Insurance	0			
24	Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a	Reimbursement	2,200	2,200		
b	Facilities & Equipment	35,450	35,450		
c	Food Bank	16,026	16,026		
d	Operations	14,211	14,211		
e	All other expenses Registration & License	257	257		
25	**Total functional expenses.** Add lines 1 through 24e	79,425	79,425	0	0
26	**Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

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Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X . . . . . ☐

			(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing	8,907	1	32,559
	2	Savings and temporary cash investments	0	2	
	3	Pledges and grants receivable, net	0	3	0
	4	Accounts receivable, net	0	4	0
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	0	5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)	0	6	
	7	Notes and loans receivable, net	0	7	0
	8	Inventories for sale or use	0	8	
	9	Prepaid expenses and deferred charges	0	9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a: 0			
	b	Less: accumulated depreciation — 10b: 0	0	10c	0
	11	Investments—publicly traded securities	0	11	0
	12	Investments—other securities. See Part IV, line 11	0	12	0
	13	Investments—program-related. See Part IV, line 11	0	13	0
	14	Intangible assets	0	14	0
	15	Other assets. See Part IV, line 11	0	15	0
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	8,907	16	32,559
Liabilities	17	Accounts payable and accrued expenses	0	17	
	18	Grants payable	0	18	
	19	Deferred revenue	0	19	
	20	Tax-exempt bond liabilities	0	20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D	0	21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	0	22	
	23	Secured mortgages and notes payable to unrelated third parties	0	23	0
	24	Unsecured notes and loans payable to unrelated third parties	0	24	0
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D	0	25	0
	26	**Total liabilities.** Add lines 17 through 25	0	26	0
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ☐ and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	0	27	
	28	Net assets with donor restrictions	0	28	
		Organizations that do not follow FASB ASC 958, check here ☒ and complete lines 29 through 33.			
	29	Capital stock or trust principal, or current funds	0	29	
	30	Paid-in or capital surplus, or land, building, or equipment fund	0	30	
	31	Retained earnings, endowment, accumulated income, or other funds	8,907	31	32,559
	32	Total net assets or fund balances	8,907	32	32,559
	33	Total liabilities and net assets/fund balances	8,907	33	32,559

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Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI . . . . . ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	103,077
2	Total expenses (must equal Part IX, column (A), line 25)	2	79,425
3	Revenue less expenses. Subtract line 2 from line 1	3	23,652
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	8,907
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	32,559

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII . . . . . ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☒ Cash ☐ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2b		X
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c		X
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

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SCHEDULE A (Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization	Employer identification number
EComfort Inc.	20-8665559

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____

10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations 0

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total					0	0

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Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	73,618	65,167	128,178	84,352	103,077	454,392
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0
4 **Total.** Add lines 1 through 3	73,618	65,167	128,178	84,352	103,077	454,392
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4						454,392

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4	73,618	65,167	128,178	84,352	103,077	454,392
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						0
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0
11 **Total support.** Add lines 7 through 10						454,392

12 Gross receipts from related activities, etc. (see instructions) 12

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . . ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f))	14	100.00%
15 Public support percentage from 2023 Schedule A, Part II, line 14	15	100.00%

16a **33 1/3% support test—2024.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . [X]

b **33 1/3% support test—2023.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ☐

17a **10%-facts-and-circumstances test—2024.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . . . ☐

b **10%-facts-and-circumstances test—2023.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . . . ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . . ☐

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Part III **Support Schedule for Organizations Described in Section 509(a)(2)**
(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						0
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						0
3 Gross receipts from activities that are not an unrelated trade or business under section 513						0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
5 The value of services or facilities furnished by a governmental unit to the organization without charge						0
6 **Total.** Add lines 1 through 5	0	0	0	0	0	0
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						0
c Add lines 7a and 7b	0	0	0	0	0	0
8 **Public support** (Subtract line 7c from line 6.)						0

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6	0	0	0	0	0	0
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						0
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0
c Add lines 10a and 10b	0	0	0	0	0	0
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0
13 **Total support.** (Add lines 9, 10c, 11, and 12.)	0	0	0	0	0	0

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	0.00%
16 Public support percentage from 2023 Schedule A, Part III, line 15	16	0.00%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2024** (line 10c, column (f), divided by line 13, column (f))	17	0.00%
18 Investment income percentage from **2023** Schedule A, Part III, line 17	18	0.00%

19a **33 1/3% support tests—2024.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support tests—2023.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

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Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* ***Part VI*** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* ***Part VI*** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* ***Part VI*** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in* ***Part VI*** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in* ***Part VI****, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* ***Part VI.***	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* ***Part VI.***	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* ***Part VI.***	9b		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* ***Part VI.***	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

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Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on line 11a above?	11b		
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* ***Part VI.***	11c		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in* ***Part VI*** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	2		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* ***Part VI*** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s), or (ii) serving on the governing body of a supported organization? *If "No," explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	2		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* ***Part VI*** *the role the organization's supported organizations played in this regard.*	3		

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year* ***(see instructions).***

a ☐ The organization satisfied the Activities Test. *Complete* ***line 2*** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* ***line 3*** *below.*

c ☐ The organization supported a governmental entity. *Describe in* ***Part VI*** *how you supported a governmental entity (see instructions).*

			Yes	No
2	Activities Test. ***Answer lines 2a and 2b below.***			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations. ***Answer lines 3a and 3b below.***			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in* ***Part VI.***	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* ***Part VI*** *the role played by the organization in this regard.*	3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 *(explain in Part VI)*. **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4	0	0
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	8	0	0

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d **Total** (add lines 1a, 1b, and 1c)	1d	0	0
e **Discount** claimed for blockage or other factors *(explain in detail in **Part VI**):*			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3	0	0
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	0	0
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5	0	0
6 Multiply line 5 by 0.035.	6	0	0
7 Recoveries of prior-year distributions	7	0	0
8 **Minimum Asset Amount** (add line 7 to line 6)	8	0	0

Section C - Distributable Amount		Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	1	0
2 Enter 0.85 of line 1.	2	0
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3	0
4 Enter greater of line 2 or line 3.	4	0
5 Income tax imposed in prior year	5	
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	0

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** *(continued)*

Section D - Distributions			Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4	Amounts paid to acquire exempt-use assets	4	
5	Qualified set-aside amounts (prior IRS approval required—*provide details in* ***Part VI***)	5	
6	Other distributions (*describe in* ***Part VI***). See instructions.	6	
7	**Total annual distributions.** Add lines 1 through 6.	7	0
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in* ***Part VI***). See instructions.	8	
9	Distributable amount for 2024 from Section C, line 6	9	0
10	Line 8 amount divided by line 9 amount	10	0.000

Section E - Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2024	(iii) Distributable Amount for 2024
1	Distributable amount for 2024 from Section C, line 6			0
2	Underdistributions, if any, for years prior to 2024 (reasonable cause required—*explain in* ***Part VI***). See instructions.			
3	Excess distributions carryover, if any, to 2024			
a	From 2019 0			
b	From 2020 0			
c	From 2021 0			
d	From 2022 0			
e	From 2023 0			
f	**Total** of lines 3a through 3e	0		
g	Applied to underdistributions of prior years		0	
h	Applied to 2024 distributable amount			0
i	Carryover from 2019 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.	0		
4	Distributions for 2024 from Section D, line 7: $ 0			
a	Applied to underdistributions of prior years		0	
b	Applied to 2024 distributable amount			0
c	Remainder. Subtract lines 4a and 4b from line 4.	0		
5	Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* ***Part VI***. See instructions.		0	
6	Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* ***Part VI***. See instructions.			0
7	**Excess distributions carryover to 2025.** Add lines 3j and 4c.	0		
8	Breakdown of line 7:			
a	Excess from 2020 0			
b	Excess from 2021 0			
c	Excess from 2022 0			
d	Excess from 2023 0			
e	Excess from 2024 0			

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Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

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SCHEDULE O
(Form 990)
(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization	Employer identification number
EComfort Inc.	20-8665559

Form 990, Part IV, Line LIne 11 B: Form 990 is available for review upon request

Form 990, Part IV, Line LIne 2: Joshua Tisdale is Sylvia Tisdale's son

Electronic Filing Only

General Fund

Fund 001

Family Promise

6

FISCAL YEAR 2027
ESCAMBIA COUNTY
COMMUNITY PARTNER FUNDING APPLICATION

All agencies requesting funding from Escambia County must submit the below-listed information and complete the attached form. Failure to submit all required information or to complete the form will remove your organization from consideration for funding. Please submit the completed application packet electronically to **Budget@myescambia.com.**

DEADLINE - Monday, March 30, 2026

ELIGIBILITY CRITERIA:

Organizations eligible to apply for funding must:

- Demonstrate funding received from sources other than local governments in an amount at least equal to the amount requested from Escambia County.
- Qualify as: a) a municipality located in Escambia County; b) an organization designated tax exempt by the IRS and incorporated as a not-for-profit corporation with authorization to conduct business in the State of Florida; OR c) an organization incorporated as a for-profit corporation or organized as a limited liability company with authorization to conduct business in the State of Florida.
- Located in and serve residents of Escambia County.
- Provide at least 2 full years (24 months) of independently prepared, audited or reviewed financial statements or tax returns, unless organization was formed within the last 3 years.
- The Board of County Commissioners retains the right to waive the eligibility criteria.

APPLICANTS SHOULD:

- Explain why receiving funding would have a significant impact on their organization.
- Have a mission and programs or services that serve an essential public purpose for the benefit of the community.
- Submit a proposed budget where government funding does not exceed 50% of annual operating budget mandated by statutory or another regulatory requirement.
- Plan to expend funds within 12 months.
- Plan to provide quarterly metric reports and an annual report. ****Please be able to provide the source of your data that will be used to quantify your request.**

Funds may be provided for programs, services, necessary infrastructure, or other initiatives that support the organization's core mission. **Funds will not be provided for:**

- debt reduction, operating deficits, interim or bridge funding or endowment funding,
- individuals or private foundations,
- activities that are religious or political in nature,
- fund drives, annual appeals, fundraising events or general capital campaigns, and
- salaries that do not directly impact the program unless mandated by statutory or regulatory requirement.

When submitting your completed application with all required documents, provide your documents in original Word format or a direct PDF of the Word document. **Please limit scanned documents as much as possible.**

APPLICATION CHECKLIST (Required)

____ Submit a fully completed Agency Funding Request Application.

____ Submit a copy of your organization's current W-9.

_ Submit: a) Certificate of Status as a not-for-profit corporation with authorization to conduct business in the State of Florida and a Letter of Determination from the IRS confirming your organization's federally tax-exempt status or Certificate of Status as an organization incorporated as a for-profit corporation; or b) organized as a limited liability company with authorization to conduct business in the State of Florida.

___ Submit a copy of your organization's 2024 or 2025 tax return. You may submit a 2023 tax return along with explanation for late filing.

___ Submit a copy of your organization's most recent two years of financial statements, with audit if applicable. Updated financials may be requested by the County periodically including prior and subsequent to reward date.

_ Provide **source** used to obtain the data that will be recorded on the quarterly metrics reports and annual report.

GENERAL INFORMATION

Agency Name: Family Promise of Escambia County

Agency Address: 901 East Gadsden Street, Pensacola, FL 32501

Program Name for which funding is being requested: Eviction Prevention Program

Amount Requested: $50,000

Program Contact: Crystal Scott

Contact Email: director@fpesc.org Contact Phone: (205) 401-5855

Description of Program: Family Promise of Escambia County prevents and ends homelessness for families with children through a trauma-informed, community-based response. The Eviction Prevention Program keeps families housed through emergency rental assistance, case management, landlord mediation, and housing diversion. Since September 2023, the organization has served 593 children and families, housing 67 through prevention. The organization also operates a rotational Emergency Shelter Program across three homes with 25 faith community partners, maintaining an 88% national housing success rate.

How many years has your organization provided services in the County? **6 years** (established January 2020)

How many years has your organization received funding from the County? **N/A** — First-time applicant

Explain how receiving County funds would impact your organization: County funding would mark

Family Promise's first formal partnership with Escambia County after six years of service. More than 3,000 children experience homelessness in Escambia County annually. This $50,000 investment would expand our capacity to serve more families faster — at the earliest and least costly point of intervention. At $833 per family served, eviction prevention costs a fraction of emergency shelter ($35-$50/person/night). County investment also signals community confidence that unlocks national matching grants at 1:2 or 1:3 ratios, multiplying the investment well beyond $50,000.

PREVIOUS FISCAL YEAR FUNDING

(If none received, mark N/A and skip to next section.)

Amount received, if applicable: **N/A**

Briefly discuss how last year's funds were used? N/A — Family Promise of Escambia County has not previously received County funding. **This is a first-time application.**

Briefly describe the County's Return on Investment relative to last year's funding and the measurable impact your program had on the citizens of Escambia County?

N/A — First-time applicant. Projected ROI for FY2026-27: 60 families served at $833/family. Preventing one family from 30 days of emergency shelter saves the community over $2,000. County investment also positions Family Promise to access national matching grants.

CURRENT FISCAL YEAR FUNDING REQUEST

Briefly explain how the requested funding will be used to support the program.

The $50,000 will fund direct Eviction Prevention services: emergency rental assistance paid directly to landlords, prorated case management staff time for intake and stabilization, and landlord mediation coordination. 80% (~$40,000) for direct program costs; 20% (~$10,000) for staff time. This benefits Escambia County because a family that stays housed stays stable — children remain in school, parents maintain employment, emergency systems are not overwhelmed. At $833/family served (60-family target), this is among the most cost-efficient housing interventions available to the County.

Is your program a governmental function or requirement? If so, please site regulatory/statutory requirement and explain:

No. Family Promise is a community-based 501(c)3 nonprofit. Our services complement but do not duplicate any governmental function. There is no statutory requirement obligating the County to provide this service directly — we do what government cannot, at a cost government cannot match.

SIMILAR/PARTNER ORGANIZATIONS

List any other public or private organizations/agencies who provide similar services in the area, and how you have partnered with those organizations:

- **Opening Doors Northwest Florida** (coordinated entry/referrals) Coordinates the Continuum of Care. Family Promise participates in coordinated entry and shares referral data to eliminate duplication of services and ensure families reach the right resource.

- **Catholic Charities Northwest Florida** (warm cross-referrals) Overlapping emergency services. We maintain a warm referral relationship and cross-refer clients based on eligibility and capacity.

- **Lakeview Center** (clinical co-referrals for families with mental health/substance use needs) Serves individuals with clinical mental health and substance use needs that intersect with housing instability. We refer clients requiring clinical services and accept referrals of families seeking housing stabilization.

- **Escambia County Housing Finance Authority** (permanent housing placement for stabilized families) Partners on longer-term affordable housing solutions for families who have stabilized and are ready for permanent placement.

- **Northwest Florida Legal Services** (eviction legal counsel) Collaborates on active eviction proceedings, providing legal counsel that complements our financial assistance and mediation work.

- **Pensacola Habitat for Humanity** (Habitat selected Family Promise as their first 2026 home sale partner, providing a 3BR/2BA home at discounted price with 0% interest mortgage — a formal institutional endorsement of our mission).

- **25 faith community partners** — Congregations across Escambia County provide shelter space, meals, and volunteer support through our rotational housing model — a community infrastructure that no other local organization has built.

Please differentiate your program from other similar programs and explain why you are the best agency to provide the program.

Family Promise is the only organization in Escambia County focused exclusively on families with children facing eviction or homelessness. Our integrated model — combining financial assistance, case management, and landlord engagement in a single, relationship-based intervention — is not replicated elsewhere locally. We do not simply write a check or make a referral. We walk alongside families: negotiating with landlords, building a stability plan, teaching financial literacy through the Keys to Good Tenancy curriculum, and following up after the crisis has passed. We are backed by the Family Promise national network — 35+ years of experience, operations in 43 states, over 200 communities, and an 88% national housing success rate. No other local organization delivers this combination of direct service, community mobilization, and national infrastructure specifically to families with children.

FUNDING

Will these funds be used for salaries/administrative costs or direct programming costs? Please provide a breakdown by percentage within each category. NOTE: Only salaries directly related to the approved program/project are eligible for funding.

- Percentage for salaries/administrative costs: **20%**
- Percentage for direct programming costs: **80%**

If only a portion of your requested funding is granted, how will you offset the difference?

Family Promise will prioritize direct rental assistance payments first, maintaining highest impact per dollar. We will supplement with private donor support and foundation grants to bridge any shortfall. A partial award will not end the program — it will reduce the number of families we can serve.

If the requested funding can be used as a match for other funding, please provide the details below and include the amount and match ratio:

Yes. Enterprise Community Partners, NeighborWorks America, and regional foundations require local government co-investment. This $50,000 could unlock matching grants at 1:2 or 1:3 ratio ($100,000-$150,000 in additional funding). Match ratio: 1:2 minimum.

Does your organization request funding from other governmental entities or non-profit agencies? If so, list each agency from which you request funds and the amount. Explain what those funds would be used for, and whether there is any duplication of funding. Yes. FY2024 sources (per Form 990 Schedule B):

- **BRACE (Be Ready Alliance Coordinating for Emergencies)** — $92,366 — General operations and program support

- **Trinity Presbyterian Church (Pensacola)** — $50,000 — Program support
- **Central Christian Church** — $10,020 — Program support
- **Community Life Church** — $10,000 — Program support
- **Dr. Henry & Donna Pruett** — $10,018 — Individual gift
- **Sansing Foundation** — $10,000 — Foundation grant
- **Perdido Bay Methodist Church** — $7,000 — Program support
- **United Way of the National Capital** — $5,000 — Grant
- **Gentiva Foundation** — $5,000 — Foundation grant
- **Luke 16:11 LLC** — $5,000 — Business gift

None of these sources are directed specifically to the Eviction Prevention Program, and there is no duplication with this County funding request. County funds would represent a new, dedicated revenue stream for eviction prevention services not currently funded by any other source.

GOALS AND METRICS

Please provide "specific and measurable" metrics in the following three sections:

a) Please complete the Agency Metrics Scorecard below by listing up to three primary goals this program is targeting. For example, "reduce homelessness in Escambia County by "X"%." Provide three years of trends. If your Agency received funding the previous fiscal year, use the same metrics for consistent measurement. ALL agencies are required to fill out this template.

Goals & Metrics Scorecard	FY25	FY26	FY27	% Change
1. Reduce absenteeism in homeless children we serve by 10% year over year in FY26 and FY27	N/A	20	45	+%125
2. Provide the Keys to Good Tenancy course to all adults served	N/A	60	70	+17%

b) Please state the source used to provide your program metrics:

Internal case management records maintained by Program Director Clexton Middleton. Family Promise documents intake, assistance disbursements, and follow-up outcomes for every family served. School attendance data supporting Goal 1 is collected through direct family engagement during case management. Keys to Good Tenancy completion records are maintained in program files.

c) Please list up to three program goals by which your organization will measure the success of your program. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months utilizing County funding."

Program Goals	FY27
1. Successful shelter diversion for 8 families with a sustained housing situation for 1 year post assistance.	8
2. Successful school stability for the children associated with these 8 families.	12

d) Please list the actual baseline statistics/metrics for the performance measure(s) listed above. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months in previous fiscal year."

Baseline for Goals	FY26
1. Shelter diversion for 4 families	4
2. Successful school stabilization- children who were able to continue on in their school of choice due to housing stability	8

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program, you are not required to complete the information for the previous budget year. Please add any additional income or expense sources to the table as necessary to complete your budget application. **Please round figures to the nearest whole dollar.**

INCOME TABLE			
	Most Recently Completed Budget Year - FY 2024-25	**Current Budget Year FY 2025-26**	**Proposed Budget Year FY 2026-27**
Contributions/Donations from Private Sources	$150,620	$85,602	$93,000
Programmatic Income	$1,000	$0	$0
County Funding/Direct Contribution	$0	$0	$50,000
County Funding by Other Source (a)	$0	$0	$0
City Funding	$0	$0	$0
Local Non-Profit Funding	$0	$0	$0
State Funding	$6,700	$0	$0
Federal Funding	$0	$0	$0
Memberships	$0	$0	$0
Investment Income	$1,435	$1,006	$1,300

Other Income (b)	$1,000	$83,939	$50,000
Total Income	**$160,755**	**$170,547**	**$194,300**

Fundraising & Event Revenue: FY2025 reflects the inaugural Bed Race fundraising event ($83,939 in sponsorships and donations). FY2026 projects $50,000 conservatively as the event matures ($30,000 sponsorships + $20,000 donations).

FY2024 income spike: Two significant one-time gifts — $92,366 from BRACE and $50,000 from Trinity Presbyterian Church — are not expected to recur at those levels.

FY2026 reflects normalized, sustainable revenue.

Please explain by fiscal year any amount listed in "County Funding by Other Source" line item. (Example: Commissioner Community Support funding, Sheriff's Office funding, etc.)

N/A. Family Promise has not previously received County funding of any kind.

Please explain by fiscal year any amount listed in the "Other Income" line item.

- FY2023: $1,300 fundraising (ticket sales).
- FY2024: $1,000 sponsorships.
- FY2025: $83,939 from inaugural Bed Race event ($28,932 sponsorships + $55,007 donations) — well above initial projections.
- FY2026 projected: $50,000 conservatively ($30,000 sponsorships + $20,000 donations) as event matures._

EXPENSES TABLE			
	Most Recently Completed Budget Year FY 2024-25	Current Budget Year FY 2025-26	Proposed Budget Year FY 2026-27
Total Number of Staff	3	2	2*
Salaries and Wages	$79,390	$128,421	$112,769
Employee Benefits	$7,919	$12,238	$14,383
Professional Services	$8,850	$13,225	$9,150
Contractual Services	$1,250	$250	$250
Travel Expenses	$0	$0	$0
Rentals and Leases	$1,060	$1,189	$1,225
Communication	$0	$0	$0
Postage and Freight	$151	$73	$0
Repair and Maintenance	$386	$551	$1,000
Printing and Binding	$189	$631	$73
Marketing and Promotion	$2,805	$1,973	$1,830

Fuel	$0	$0	$0
Supplies	$918	$1,096	$2,680
Event Expenses	$1,612	$3,116	$1,395
Capitalizable Assets for County Funding (a)	$0	$0	$0
Other Expenses (b)	$0	$0	$0
Total Expenses	$104,530	$162,763	$144,755
Net Income - (Revenue minus Expense)	**$56,225**	**$7,784**	**$49,545**

**FY2026 paid staff: Clexton Middleton (Program Director, $58,000) and a vacant Development Director position ($54,000 budgeted). Sandra Roche serves as volunteer Volunteer Coordinator at no cost.*

Insurance (FY2026 = $0): Quotes are being obtained. Coverage will be maintained — figures were not finalized at time of submission. Prior year actuals are reflected above.

Capitalizable assets: In FY2025, Family Promise acquired a permanent facility at 3208 W Gadsden Street ($136,154 asset, $135,000 mortgage). No capitalizable assets are included in this County funding request.

Other Expenses: No significant other expenses beyond line items above

Please explain any capitalizable assets (vehicles, land, or equipment) contained in your request.

No capitalizable assets are included in this County funding request. ***Note:*** In early 2026, Pensacola Habitat for Humanity selected Family Promise as the recipient of their first 2026 home sale — a 3BR/2BA home at a discounted price with a 0% interest mortgage. This asset ($136,154, financed at $135,000) is reflected on the FY2025 balance sheet as 3208 W Gadsden St and provides permanent organizational facilities, reducing long-term occupancy costs. It is not part of this grant request.

Please explain any request listed in the "Other Expenses" line item.

No significant other expenses beyond line items shown. Note: Insurance shows $0 projected for FY2026 — quotes are being obtained; coverage will be maintained.

BUDGET QUESTIONS

1. Does your agency operate on Calendar Year, State Fiscal Year, or Fiscal Year?

Calendar Year (January 1 – December 31).

2. Please explain any discrepancies in the Expense Table and your agency's Financial Statements. The budget table reflects full organizational financials as the Eviction Prevention Program is integrated into operations. Minor variances between this summary and attached

financial statements reflect reclassification of certain payroll and program costs between accounting periods. The attached Form 990 (2024), Statement of Activities (2024 and 2025), and Statement of Financial Position (2024 and 2025) are the controlling documents.

3. Please explain any Net Income (Revenue less Expense) represented in the Expense Table above on the bottom row. What is the planned use for these residual funds?
FY2024 net income of $83,791 was applied to organizational reserves and the FY2026 property acquisition. FY2025 loss of ($51,230) and projected FY2026 deficit of ($82,989) reflect deliberate investments: Program Director to full-time, active Development Director search, and Pensacola Habitat for Humanity's selection of Family Promise for their first 2026 institutional home sale (3BR/2BA, discounted price, 0% mortgage). Family Promise entered 2026 with $123,043 net equity and $98,129 liquid assets. County funding of $50,000 would reduce the projected deficit by more than half. Any net income in FY2026-27 will be retained for program sustainability.

4. Please list the salary of the top 5 employees, names and positions of your organization.

Name	**Position**	**Salary**
Clexton Middleton	Program Director	$58,000
Vacant	Development Director (Budgeted)	$54,000
Sandra Roche	Volunteer Coordinator	(Volunteer/Unpaid Position)

5. Please provide the total amount of cash and investments on hand. $105,000 total — $78,000 in checking/operations (PenAir Federal Credit Union); $27,000 in money market investments (Dunham 2001). Per Statement of Financial Position as of December 31, 2025.

6. Does your organization charge fees for services? If so, provide a list of fees charged.
No fees are charged for Eviction Prevention Program services. All eviction prevention assistance — emergency rental payments, case management, landlord mediation — is provided at no cost to qualifying families. A separate accountability fee applies only to families in the final two months of the rotational shelter model as a rent-readiness tool; this is unrelated

to this funding request.

7. Does your organization require background checks from volunteers and staff? Yes. Background checks are required for all paid staff and volunteers, processed through Gusto at $100/employee. FY2025: $611 employee background checks; $933 volunteer background checks.

8. What is the source of your reportable data? Internal case management records maintained by Program Director Clexton Middleton. Family Promise documents intake, assistance disbursements, and follow-up outcomes for every family served. Data is available for County quarterly reporting and annual review.

I hereby certify that the information provided above is a true and correct statement relating to the organization requesting funding named above.

Crystal Scott
Name

Board Chair
Title

3/31/2026
Date

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give form to the requester. Do not send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See ***Specific Instructions*** on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

FAMILY PROMISE OF ESCAMBIA COUNTY, INC.

2 Business name/disregarded entity name, if different from above.

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☒ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . .

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☐ Other (see instructions)

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . ☐

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

5 Address (number, street, and apt. or suite no.). See instructions.

901 E. GADSDEN STREET

6 City, state, and ZIP code

Pensacola, Florida 32501

Requester's name and address (optional)

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			-			-				

or

Employer identification number

8	3	-	4	6	2	0	1	3	6

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here **Signature of U.S. person** Crystal Scott, Board Chair **Date** 3/31/2026

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

must obtain your correct taxpayer identification number (TIN), which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid).
- Form 1099-DIV (dividends, including those from stocks or mutual funds).
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds).
- Form 1099-NEC (nonemployee compensation).
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers).
- Form 1099-S (proceeds from real estate transactions).
- Form 1099-K (merchant card and third-party network transactions).
- Form 1098 (home mortgage interest), 1098-E (student loan interest), and 1098-T (tuition).
- Form 1099-C (canceled debt).
- Form 1099-A (acquisition or abandonment of secured property).

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

Caution: If you don't return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued);

2. Certify that you are not subject to backup withholding; or

3. Claim exemption from backup withholding if you are a U.S. exempt payee; and

4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and

5. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting is correct. See *What Is FATCA Reporting*, later, for further information.

Note: If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding. Payments made to foreign persons, including certain distributions, allocations of income, or transfers of sales proceeds, may be subject to withholding under chapter 3 or chapter 4 of the Code (sections 1441–1474). Under those rules, if a Form W-9 or other certification of non-foreign status has not been received, a withholding agent, transferee, or partnership (payor) generally applies presumption rules that may require the payor to withhold applicable tax from the recipient, owner, transferor, or partner (payee). See Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities.

The following persons must provide Form W-9 to the payor for purposes of establishing its non-foreign status.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the disregarded entity.
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the grantor trust.
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust and not the beneficiaries of the trust.

See Pub. 515 for more information on providing a Form W-9 or a certification of non-foreign status to avoid withholding.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person (under Regulations section 1.1441-1(b)(2)(iv) or other applicable section for chapter 3 or 4 purposes), do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515). If you are a qualified foreign pension fund under Regulations section 1.897(l)-1(d), or a partnership that is wholly owned by qualified foreign pension funds, that is treated as a non-foreign person for purposes of section 1445 withholding, do not use Form W-9. Instead, use Form W-8EXP (or other certification of non-foreign status).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a saving clause. Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.

2. The treaty article addressing the income.

3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.

4. The type and amount of income that qualifies for the exemption from tax.

5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if their stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first Protocol) and is relying on this exception to claim an exemption from tax on their scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include, but are not limited to, interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third-party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester;

2. You do not certify your TIN when required (see the instructions for Part II for details);

3. The IRS tells the requester that you furnished an incorrect TIN;

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only); or

5. You do not certify to the requester that you are not subject to backup withholding, as described in item 4 under "*By signing the filled-out form*" above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier.

What Is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all U.S. account holders that are specified U.S. persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you are no longer tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of $50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a $500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

• **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note for ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040 you filed with your application.

• **Sole proprietor.** Enter your individual name as shown on your Form 1040 on line 1. Enter your business, trade, or "doing business as" (DBA) name on line 2.

• **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

• **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. Enter any business, trade, or DBA name on line 2.

• **Disregarded entity.** In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner's name on line 1. The name of the owner entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2. If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, enter it on line 2.

Line 3a

Check the appropriate box on line 3a for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3a.

IF the entity/individual on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation.
• Individual or • Sole proprietorship	Individual/sole proprietor.
• LLC classified as a partnership for U.S. federal tax purposes or • LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	Limited liability company and enter the appropriate tax classification: P = Partnership, C = C corporation, or S = S corporation.
• Partnership	Partnership.
• Trust/estate	Trust/estate.

Line 3b

Check this box if you are a partnership (including an LLC classified as a partnership for U.S. federal tax purposes), trust, or estate that has any foreign partners, owners, or beneficiaries, and you are providing this form to a partnership, trust, or estate, in which you have an ownership interest. You must check the box on line 3b if you receive a Form W-8 (or documentary evidence) from any partner, owner, or beneficiary establishing foreign status or if you receive a Form W-9 from any partner, owner, or beneficiary that has checked the box on line 3b.

Note: A partnership that provides a Form W-9 and checks box 3b may be required to complete Schedules K-2 and K-3 (Form 1065). For more information, see the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

If you are required to complete line 3b but fail to do so, you may not receive the information necessary to file a correct information return with the IRS or furnish a correct payee statement to your partners or beneficiaries. See, for example, sections 6698, 6722, and 6724 for penalties that may apply.

Line 4 Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

• Generally, individuals (including sole proprietors) are not exempt from backup withholding.

• Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.

• Corporations are not exempt from backup withholding for payments made in settlement of payment card or third-party network transactions.

• Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space on line 4.

1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2).

2—The United States or any of its agencies or instrumentalities.

3—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.

4—A foreign government or any of its political subdivisions, agencies, or instrumentalities.

5—A corporation.

6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or territory.

7—A futures commission merchant registered with the Commodity Futures Trading Commission.

8—A real estate investment trust.

9—An entity registered at all times during the tax year under the Investment Company Act of 1940.

10—A common trust fund operated by a bank under section 584(a).

11—A financial institution as defined under section 581.

12—A middleman known in the investment community as a nominee or custodian.

13—A trust exempt from tax under section 664 or described in section 4947.

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
• Interest and dividend payments	All exempt payees except for 7.
• Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
• Barter exchange transactions and patronage dividends	Exempt payees 1 through 4.
• Payments over $600 required to be reported and direct sales over $5,000[1]	Generally, exempt payees 1 through 5.[2]
• Payments made in settlement of payment card or third-party network transactions	Exempt payees 1 through 4.

[1] See Form 1099-MISC, Miscellaneous Information, and its instructions.

[2] However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) entered on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37).

B—The United States or any of its agencies or instrumentalities.

C—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i).

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i).

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state.

G—A real estate investment trust.

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940.

I—A common trust fund as defined in section 584(a).

J—A bank as defined in section 581.

K—A broker.

L—A trust exempt from tax under section 664 or described in section 4947(a)(1).

M—A tax-exempt trust under a section 403(b) plan or section 457(g) plan.

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, enter "NEW" at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have, and are not eligible to get, an SSN, your TIN is your IRS ITIN. Enter it in the entry space for the Social security number. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at *www.SSA.gov*. You may also get this form by calling 800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at *www.irs.gov/EIN*. Go to *www.irs.gov/Forms* to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to *www.irs.gov/OrderForms* to place an order and have Form W-7 and/or Form SS-4 mailed to you within 15 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and enter "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, you will generally have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third-party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account[1]
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor[2]
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee[1]
b. So-called trust account that is not a legal or valid trust under state law	The actual owner[1]
6. Sole proprietorship or disregarded entity owned by an individual	The owner[3]
7. Grantor trust filing under Optional Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))**	The grantor*
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity[4]
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing Form 1041 or under the Optional Filing Method 2, requiring Form 1099 (see Regulations section 1.671-4(b)(2)(i)(B))**	The trust

[1] List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

[2] Circle the minor's name and furnish the minor's SSN.

[3] You must show your individual name on line 1, and enter your business or DBA name, if any, on line 2. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

[4] List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

* **Note:** The grantor must also provide a Form W-9 to the trustee of the trust.

** For more information on optional filing methods for grantor trusts, see the Instructions for Form 1041.

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information, such as your name, SSN, or other identifying information, without your permission to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax return preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity, or a questionable credit report, contact the IRS Identity Theft Hotline at 800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 877-777-4778 or TTY/TDD 800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to *phishing@irs.gov*. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 800-366-4484. You can forward suspicious emails to the Federal Trade Commission at *spam@uce.gov* or report them at *www.ftc.gov/complaint*. You can contact the FTC at *www.ftc.gov/idtheft* or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see *www.IdentityTheft.gov* and Pub. 5027.

Go to *www.irs.gov/IdentityTheft* to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their laws. The information may also be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payors must generally withhold a percentage of taxable interest, dividends, and certain other payments to a payee who does not give a TIN to the payor. Certain penalties may also apply for providing false or fraudulent information.

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: JAN 15 2020

FAMILY PROMISE OF ESCAMBIA COUNTY
INC
901 E GADSDEN STREET
PENSACOLA, FL 32501

Employer Identification Number:
83-4620136
DLN:
29053322322049
Contact Person:
DIANE L SUTTON ID# 17189
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990/990-EZ/990-N Required:
Yes
Effective Date of Exemption:
January 1, 2019
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Letter 947

FAMILY PROMISE OF ESCAMBIA COUNTY

Sincerely,

Stephen a. Martin

Director, Exempt Organizations
Rulings and Agreements

Form **990**

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2024 calendar year, or tax year beginning January 01 , 2024, and ending December 31 , 2024

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization FAMILY PROMISE OF ESCAMBIA COUNTY

Doing business as

Number and street (or P.O. box if mail is not delivered to street address): 901 E GADSDEN ST

Room/suite

City or town, state or province, country, and ZIP or foreign postal code: PENSACOLA, FL 32501-4073

D Employer identification number: 83-4620136

E Telephone number: 850-433-0014

G Gross receipts $ 263,125

F Name and address of principal officer: Family Promise of Escambia County
901 E GADSDEN ST, PENSACOLA, FL 32501-4073

H(a) Is this a group return for subordinates? ☐ Yes ☑ No

H(b) Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See Instructions.

H(c) Group exemption number

I Tax-exempt status: ☑ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: https://www.familypromiseofescambia.org/

K Form of organization: ☑ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 2019

M State of legal domicile: FL

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities:
See Schedule O

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	11
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	11
5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	3
6	Total number of volunteers (estimate if necessary)	6	64
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)		258,006
9	Program service revenue (Part VIII, line 2g)		1,000
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		(723)
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)		258,283

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0
14	Benefits paid to or for members (Part IX, column (A), line 4)		0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		85,869
16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
b	Total fundraising expenses (Part IX, column (D), line 25) 43,322		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)		91,699
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)		177,568
19	Revenue less expenses. Subtract line 18 from line 12		80,715

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)		194,887
21	Total liabilities (Part X, line 26)		19,517
22	Net assets or fund balances. Subtract line 21 from line 20		175,370

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer: William Davis, Treasurer — Date: 11/17/2025

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Angel Allen		11/17/2025		P00268452

Firm's name: Allen Nonprofit — Firm's EIN: 84-4684018

Firm's address: 101 RAINBOW DR, # 12531, LIVINGSTON, Texas (TX), 77399 — Phone no. 850-270-8887

May the IRS discuss this return with the preparer shown above? See instructions ☑ Yes ☐ No

Part III **Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III . . . . . ☐

1 Briefly describe the organization's mission:

The Mission of Family Promise of Escambia County is to help stabilize low-income families experiencing homelessness in Escambia County, Florida, with a community-based response. Through a collaborative effort with local faith-based organizations, social service agencies, and other community stakeholders, our agency provides homeless families with nightly lodging and other supportive wrap-around services to help them achieve sustainable independence.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . . ☐ Yes ☑ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . . ☐ Yes ☑ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 73,236 including grants of $ 0) (Revenue $ 1,000)

Family Promise of Escambia County provides short-term shelter and intensive case management for families experiencing homelessness through its rotational housing model. Partner congregations provide overnight lodging and meals while families work with case managers to secure employment, increase income, and transition to stable housing. The program focuses on reducing the length of homelessness and supporting long-term housing stability. In 2024, 20 families were assisted through emergency shelter rapid re-housing.

4b (Code:) (Expenses $ 27,204 including grants of $ 0) (Revenue $ 0)

The Stabilization Program supports families after they complete shelter or housing services, helping them maintain long-term housing and financial independence. Families receive ongoing case management, access to community resources, budgeting support, and periodic check-ins for up to 1224 months. The goal is to prevent returns to homelessness and ensure durable self-sufficiency. In 2024, seven families were assisted through our stabilization program.

4c (Code:) (Expenses $ 9,353 including grants of $ 0) (Revenue $ 0)

The Prevention Program assists at-risk families to avert episodes of homelessness through short-term financial assistance and supportive services. Aid may include help with rent, utilities, deposits, or other critical expenses that allow families to remain housed. Case managers also provide problem-solving support, budgeting guidance, and referrals to stabilize families before a crisis escalates. In 2024, 35 families were impacted through our prevention and diversion program.

4d Other program services (Describe on Schedule O.)
(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses 109,793

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	☑	☐
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	☑	☐
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3	☐	☑
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4	☐	☑
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5	☐	☑
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6	☐	☑
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7	☐	☑
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8	☐	☑
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9	☐	☑
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? *If "Yes," complete Schedule D, Part V*	10	☐	☑
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	☐	☑
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b	☐	☑
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c	☐	☑
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d	☑	☐
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	☑	☐
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f	☐	☑
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	☐	☑
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b	☐	☑
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13	☐	☑
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a	☐	☑
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b	☐	☑
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15	☐	☑
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV.*	16	☐	☑
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions	17	☐	☑
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18	☐	☑
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19	☐	☑
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a	☐	☑
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	☐	☐
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21	☐	☑

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22	☐	☑
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23	☐	☑
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a	☐	☑
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	☐	☐
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	☐	☐
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	☐	☐
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a	☐	☑
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b	☐	☑
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26	☐	☑
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27	☐	☑
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a	☐	☑
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b	☐	☑
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c	☐	☑
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	29	☐	☑
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30	☐	☑
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31	☐	☑
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32	☐	☑
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33	☐	☑
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34	☐	☑
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	☐	☑
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b	☐	☐
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36	☐	☑
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37	☐	☑
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	38	☑	☐

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	8		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		☐	☑

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 3		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	☑	☐
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a	☐	☑
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	3b	☐	☐
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	☐	☑
b	If "Yes," enter the name of the foreign country ---------- See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	☐	☑
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	☐	☑
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	☐	☐
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	☐	☑
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	☐	☐
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a	☐	☐
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	☐	☐
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	☐	☐
d	If "Yes," indicate the number of Forms 8282 filed during the year 7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	☐	☐
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	☐	☐
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	☐	☐
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	☐	☐
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	☐	☐
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a	☐	☐
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	☐	☐
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders 11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a	☐	☐
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	13a	☐	☐
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b			
c	Enter the amount of reserves on hand 13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	☐	☑
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	14b	☐	☐
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15	☐	☑
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	☐	☑
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17	☐	☐

Part VI **Governance, Management, and Disclosure.** *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI . . . . . ☑

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year . . If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	1a	11		
b	Enter the number of voting members included on line 1a, above, who are independent .	1b	11		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		☐	☑
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? .	3		☐	☑
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		☐	☑
5	Did the organization become aware during the year of a significant diversion of the organization's assets? .	5		☐	☑
6	Did the organization have members or stockholders?	6		☐	☑
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		☐	☑
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		☐	☑
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		☑	☐
b	Each committee with authority to act on behalf of the governing body?	8b		☑	☐
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9		☐	☑

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a	☐	☑
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	☐	☐
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	☑	☐
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	☑	☐
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	☑	☐
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c	☑	☐
13	Did the organization have a written whistleblower policy?	13	☑	☐
14	Did the organization have a written document retention and destruction policy?	14	☑	☐
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	☐	☑
b	Other officers or key employees of the organization	15b	☐	☑
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	☐	☑
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	☐	☐

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed FL

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☑ Own website ☐ Another's website ☑ Upon request ☐ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records.

Allen Nonprofit Accounting,101 Rainbow Dr, 12531, Livingston, TX 77399 (850) 270-8887

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII . . . . . ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☑ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Alesia Macklin Director	15 0	☑	☐	☐	☐	☐	☐	0	0	0
(2) Paula Roane Director	5 0	☑	☐	☐	☐	☐	☐	0	0	0
(3) Crystal Scott Director	15 0	☑	☐	☐	☐	☐	☐	0	0	0
(4) Jack Hinnen Secretary	10 0	☐	☐	☑	☐	☐	☐	0	0	0
(5) Susan Clark Vice President	20 0	☐	☐	☑	☐	☐	☐	0	0	0
(6) Kathie Jeffcoat President	5 0	☐	☐	☑	☐	☐	☐	0	0	0
(7) Quinn Luehring-Buerkett Director	20 0	☑	☐	☐	☐	☐	☐	0	0	0
(8) Carlea Jackson Director	5 0	☑	☐	☐	☐	☐	☐	0	0	0
(9) John Mayes Director	10 0	☑	☐	☐	☐	☐	☐	0	0	0
(10) Al Henderson Treasurer	0 0	☐	☐	☑	☐	☐	☐	0	0	0
(11) LaQuetta Peoples Director	5 0	☑	☐	☐	☐	☐	☐	0	0	0
(12) Dave Leutwyler Director	10 0	☑	☐	☐	☐	☐	☐	0	0	0
(13) Kirsten Fitzsimmons Director	10 0	☑	☐	☐	☐	☐	☐	0	0	0
(14)		☐	☐	☐	☐	☐	☐			

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)		☐	☐	☐	☐	☐	☐			
(16)		☐	☐	☐	☐	☐	☐			
(17)		☐	☐	☐	☐	☐	☐			
(18)		☐	☐	☐	☐	☐	☐			
(19)		☐	☐	☐	☐	☐	☐			
(20)		☐	☐	☐	☐	☐	☐			
(21)		☐	☐	☐	☐	☐	☐			
(22)		☐	☐	☐	☐	☐	☐			
(23)		☐	☐	☐	☐	☐	☐			
(24)		☐	☐	☐	☐	☐	☐			
(25)		☐	☐	☐	☐	☐	☐			
1b Subtotal										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								0	0	0

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 0

		Yes	No
3	Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	☐	☑
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	☐	☑
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	☐	☑

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII . . . . . ☐

					(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512–514
Contributions, Gifts, Grants, and Other Similar Amounts	1a	Federated campaigns	1a	0				
	b	Membership dues	1b	0				
	c	Fundraising events	1c	1,000				
	d	Related organizations	1d	0				
	e	Government grants (contributions)	1e	0				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	257,006				
	g	Noncash contributions included in lines 1a–1f	1g	$ 0				
	h	**Total.** Add lines 1a–1f			258,006			
Program Service Revenue			Business Code					
	2a	See Schedule O	624200		1,000	1,000	0	0
	b							
	c							
	d							
	e							
	f	All other program service revenue						
	g	**Total.** Add lines 2a–2f			1,000			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)			980	0	0	980
	4	Income from investment of tax-exempt bond proceeds			455	0	0	455
	5	Royalties			0	0	0	0
				(i) Real / (ii) Personal				
	6a	Gross rents	6a					
	b	Less: rental expenses	6b					
	c	Rental income or (loss)	6c					
	d	Net rental income or (loss)						
				(i) Securities / (ii) Other				
	7a	Gross amount from sales of assets other than inventory	7a	0 / 0				
	b	Less: cost or other basis and sales expenses	7b	0 / 4,842				
	c	Gain or (loss)	7c	0 / (4,842)				
	d	Net gain or (loss)			(2,158)	0	0	(2,158)
	8a	Gross income from fundraising events (not including $ 1,000 of contributions reported on line 1c). See Part IV, line 18	8a	0				
	b	Less: direct expenses	8b	0				
	c	Net income or (loss) from fundraising events			0		0	0
	9a	Gross income from gaming activities. See Part IV, line 19	9a					
	b	Less: direct expenses	9b					
	c	Net income or (loss) from gaming activities						
	10a	Gross sales of inventory, less returns and allowances	10a					
	b	Less: cost of goods sold	10b					
	c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue			Business Code					
	11a							
	b							
	c							
	d	All other revenue						
	e	**Total.** Add lines 11a–11d			0			
	12	**Total revenue.** See instructions			258,283	1,000	0	(723)

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX . . . . . ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	65,557	19,668	13,111	32,778
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0	0	0	0
7 Other salaries and wages	13,834	12,451	0	1,383
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	0	0	0	0
9 Other employee benefits	0	0	0	0
10 Payroll taxes	6,478	2,670	1,141	2,667
11 Fees for services (nonemployees):				
a Management	0	0	0	0
b Legal	0	0	0	0
c Accounting	10,237	4,646	4,264	1,327
d Lobbying	0	0	0	0
e Professional fundraising services. See Part IV, line 17	0			0
f Investment management fees	82	0	82	0
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	0	0	0	0
12 Advertising and promotion	2,805	160	43	2,602
13 Office expenses	4,094	2,306	1,240	548
14 Information technology	0	0	0	0
15 Royalties	0	0	0	0
16 Occupancy	15,091	13,704	1,387	0
17 Travel	0	0	0	0
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0	0	0	0
19 Conferences, conventions, and meetings	0	0	0	0
20 Interest	0	0	0	0
21 Payments to affiliates	2,000	1,800	200	0
22 Depreciation, depletion, and amortization	917	583	334	0
23 Insurance	6,212	4,849	1,256	107
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a Program - Housing Stabilization	15,534	15,534	0	0
b Program - Family Provisions	11,161	11,161	0	0
c Program - Furniture	6,864	6,864	0	0
d Program - Supplies	6,417	6,417	0	0
e All other expenses	10,285	6,980	1,395	1,910
25 **Total functional expenses.** Add lines 1 through 24e	177,568	109,793	24,453	43,322
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X . . . . . ☐

			(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing	7,204	1	20,312
	2	Savings and temporary cash investments	81,543	2	153,663
	3	Pledges and grants receivable, net	0	3	0
	4	Accounts receivable, net	0	4	0
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	0	5	0
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)	0	6	0
	7	Notes and loans receivable, net	0	7	0
	8	Inventories for sale or use	0	8	0
	9	Prepaid expenses and deferred charges	3,166	9	4,958
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a: 0			
	b	Less: accumulated depreciation — 10b: 0	0	10c	0
	11	Investments—publicly traded securities	0	11	0
	12	Investments—other securities. See Part IV, line 11	0	12	0
	13	Investments—program-related. See Part IV, line 11	0	13	0
	14	Intangible assets	0	14	0
	15	Other assets. See Part IV, line 11	2,742	15	15,954
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	94,655	16	194,887
Liabilities	17	Accounts payable and accrued expenses	0	17	0
	18	Grants payable	0	18	0
	19	Deferred revenue	0	19	0
	20	Tax-exempt bond liabilities	0	20	0
	21	Escrow or custodial account liability. Complete Part IV of Schedule D	0	21	0
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	0	22	0
	23	Secured mortgages and notes payable to unrelated third parties	0	23	0
	24	Unsecured notes and loans payable to unrelated third parties	0	24	0
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D	0	25	19,517
	26	**Total liabilities.** Add lines 17 through 25	0	26	19,517
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ☑ and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	76,955	27	172,876
	28	Net assets with donor restrictions	17,700	28	2,495
		Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	94,655	32	175,371
	33	Total liabilities and net assets/fund balances	94,655	33	194,888

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI . . . . . ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	258,283
2	Total expenses (must equal Part IX, column (A), line 25)	2	177,568
3	Revenue less expenses. Subtract line 2 from line 1	3	80,715
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	94,655
5	Net unrealized gains (losses) on investments	5	0
6	Donated services and use of facilities	6	0
7	Investment expenses	7	0
8	Prior period adjustments	8	0
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	175,370

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII . . . . . ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☑ Cash ☐ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a	☐	☑
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2b	☐	☑
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	☐	☐
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a	☐	☑
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits .	3b	☐	☐

SCHEDULE A (Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization	Employer identification number
FAMILY PROMISE OF ESCAMBIA COUNTY	83-4620136

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:

10 ☑ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations . . . . . .

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)			☐	☐		
(B)			☐	☐		
(C)			☐	☐		
(D)			☐	☐		
(E)			☐	☐		
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . .						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . .						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3 . . .						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						

12 Gross receipts from related activities, etc. (see instructions) 12

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . . ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)) . . . . 14 %

15 Public support percentage from 2023 Schedule A, Part II, line 14 . . . . . 15 %

16a **33 1/3% support test—2024.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ☐

b **33 1/3% support test—2023.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ☐

17a **10%-facts-and-circumstances test—2024.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . . . ☐

b **10%-facts-and-circumstances test—2023.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . . . ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . . ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	32,948	64,837	23,281	54,199	258,006	433,271
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5	32,948	64,837	23,281	54,199	258,006	433,271
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						433,271

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6	32,948	64,837	23,281	54,199	258,006	433,271
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)		97				97
13 **Total support.** (Add lines 9, 10c, 11, and 12.)	32,948	64,934	23,281	54,199	258,006	433,368

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	99.98 %
16	Public support percentage from 2023 Schedule A, Part III, line 15	16	98.00 %

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2024** (line 10c, column (f), divided by line 13, column (f))	17	0.00 %
18	Investment income percentage from **2023** Schedule A, Part III, line 17	18	2.00 %

19a **33 1/3% support tests—2024.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☑

b **33 1/3% support tests—2023.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* ***Part VI*** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1	☐	☐
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2	☐	☐
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a	☐	☐
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* ***Part VI*** *when and how the organization made the determination.*	3b	☐	☐
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* ***Part VI*** *what controls the organization put in place to ensure such use.*	3c	☐	☐
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a	☐	☐
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in* ***Part VI*** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b	☐	☐
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c	☐	☐
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in* ***Part VI****, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a	☐	☐
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b	☐	☐
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c	☐	☐
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* ***Part VI.***	6	☐	☐
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*	7	☐	☐
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8	☐	☐
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* ***Part VI.***	9a	☐	☐
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* ***Part VI.***	9b	☐	☐
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* ***Part VI.***	9c	☐	☐
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a	☐	☐
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b	☐	☐

Part IV Supporting Organizations *(continued)*

		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a ☐	☐
b	A family member of a person described on line 11a above?	11b ☐	☐
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* ***Part VI.***	11c ☐	☐

Section B. Type I Supporting Organizations

		Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in* ***Part VI*** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1 ☐	☐
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	2 ☐	☐

Section C. Type II Supporting Organizations

		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* ***Part VI*** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1 ☐	☐

Section D. All Type III Supporting Organizations

		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1 ☐	☐
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s), or (ii) serving on the governing body of a supported organization? *If "No," explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	2 ☐	☐
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* ***Part VI*** *the role the organization's supported organizations played in this regard.*	3 ☐	☐

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year* ***(see instructions).***

a ☐ The organization satisfied the Activities Test. *Complete* ***line 2*** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* ***line 3*** *below.*

c ☐ The organization supported a governmental entity. *Describe in* ***Part VI*** *how you supported a governmental entity (see instructions).*

		Yes	No
2	Activities Test. ***Answer lines 2a and 2b below.***		
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a ☐	☐
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b ☐	☐
3	Parent of Supported Organizations. ***Answer lines 3a and 3b below.***		
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in* ***Part VI.***	3a ☐	☐
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* ***Part VI*** *the role played by the organization in this regard.*	3b ☐	☐

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in* ***Part VI***). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A—Adjusted Net Income			(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3.	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	**Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	8		

Section B—Minimum Asset Amount			(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
c	Fair market value of other non-exempt-use assets	1c		
d	**Total** (add lines 1a, 1b, and 1c)	1d		
e	**Discount** claimed for blockage or other factors *(explain in detail in* ***Part VI****)*:			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
3	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 0.035.	6		
7	Recoveries of prior-year distributions	7		
8	**Minimum Asset Amount** (add line 7 to line 6)	8		

Section C—Distributable Amount				Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1		
2	Enter 0.85 of line 1.	2		
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4	Enter greater of line 2 or line 3.	4		
5	Income tax imposed in prior year	5		
6	**Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** *(continued)*

Section D—Distributions			Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4	Amounts paid to acquire exempt-use assets	4	
5	Qualified set-aside amounts (prior IRS approval required—*provide details in* ***Part VI***)	5	
6	Other distributions (*describe in* ***Part VI***). See instructions.	6	
7	**Total annual distributions.** Add lines 1 through 6.	7	
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in* ***Part VI***). See instructions.	8	
9	Distributable amount for 2024 from Section C, line 6	9	
10	Line 8 amount divided by line 9 amount	10	

Section E—Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2024	(iii) Distributable Amount for 2024
1	Distributable amount for 2021 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2024 (reasonable cause required—*explain in* ***Part VI***). See instructions.			
3	Excess distributions carryover, if any, to 2024			
a	From 2019			
b	From 2020			
c	From 2021			
d	From 2022			
e	From 2023			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2024 distributable amount			
i	Carryover from 2018 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2024 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2024 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* ***Part VI***. See instructions.			
6	Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* ***Part VI***. See instructions.			
7	**Excess distributions carryover to 2024.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2020 . . .			
b	Excess from 2021 . . .			
c	Excess from 2022 . . .			
d	Excess from 2023 . . .			
e	Excess from 2024 . . .			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Part and Line Number: **Part III, line 12**

S.No	Year	Amount	Description

Schedule B (Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2024

Name of the organization	Employer identification number
FAMILY PROMISE OF ESCAMBIA COUNTY	83-4620136

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	☑ 501(c)(3) (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	☐ 527 political organization
Form 990-PF	☐ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☑ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33⅓% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) $5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year . . . . . $ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization: FAMILY PROMISE OF ESCAMBIA COUNTY

Employer identification number: 83-4620136

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	BRACE 150 W Maxwell St, Pensacola, FL-32501	$ 92,366	☑ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
2	Central Christian Church 1001 New Beginnings Dr, Henderson, NV-89011	$ 10,020	☑ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
3	Community Life Church 4115 Soundside Dr, Gulf Breeze, FL-32563	$ 10,000	☑ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
4	Gentiva Foundation PO Box 4060, Mooresville, NC-28117	$ 5,000	☑ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
5	Luke 16 11 LLC 107 W Gregory St, Pensacola, FL-32502	$ 5,000	☑ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)
6	Perdido Bay Methodist Church 13660 Innerarity Point Rd, Pensacola, FL-32507	$ 7,000	☑ Person ☐ Payroll ☐ Noncash (Complete Part II for noncash contributions.)

Name of the Organization	EIN
FAMILY PROMISE OF ESCAMBIA COUNTY	83-4620136

Part 1 **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	Dr Henry & Donna Pruett 10100 Hillview Dr,3004,Pensacola,FL_32514	$10,018.00	Person ☑ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
8	Sansing Foundation 5705 Pensacola Blvd,Pensacola,FL_32505	$10,000.00	Person ☑ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
9	Trinity Presbyterian Church 3400 Bayou Blvd,Pensacola,FL_32503	$50,000.00	Person ☑ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
10	United Way Of The National Capital 8614 Westwood Center Dr ,Suite 300,Vienna,VA_22182	$5,000.00	Person ☑ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization	Employer identification number
FAMILY PROMISE OF ESCAMBIA COUNTY	83-4620136

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)
☐ Preservation of a historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included on line 2a	2c	
d	Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year

4 Number of states where property subject to conservation easement is located

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1 $

(ii) Assets included in Form 990, Part X $

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items.

a Revenue included on Form 990, Part VIII, line 1 $

b Assets included in Form 990, Part X $

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? . . . ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table.

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII . . . ☐

Part V Endowment Funds

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment _____ %
b Permanent endowment _____ %
c Term endowment _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations?	3a(i)	☐	☐
(ii) Related organizations?	3a(ii)	☐	☐
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b	☐	☐

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				

Part VII Investments—Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, line 12, col. (B))*		

Part VIII Investments—Program Related

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, line 13, col. (B))*		

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) Right of Use Asset - Property & Equipment Lease	14,569
(2) Fixed Asset - Office Equipment	1,385
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 15, col. (B))*	15954

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) Lease Payable - Equipment	1,169
(3) Lease Payable - Property	13,400
(4) Mastercard	4,948
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 25, col. (B))*	19,517

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII . ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return
Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return
Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

SCHEDULE O (Form 990)	Supplemental Information to Form 990 or 990-EZ	2024

Name of the Organization	EIN
FAMILY PROMISE OF ESCAMBIA COUNTY	83-4620136

Part and Line Number: **Part I Line 1**

The Mission of Family Promise of Escambia County is to help stabilize low-income families experiencing homelessness in Escambia County, Florida with a community-based response. Through a collaborative effort with local faith-based organizations, social service agencies, and other community stakeholders, our agency provides homeless families nightly lodging and other supportive wrap-around services to help them achieve sustainable independence.

Part and Line Number: **Part VI, Section B, Line 11(b)**

Board meeting to discuss return and vote before filing

Part and Line Number: **Part VI, Section B, Line 12(c)**

Annual board meeting to discuss compliance with the policy

Part and Line Number: **Part VI, Section C, Line 19**

Documentation is available on the website and by request

Part and Line Number: **Part VIII Line 2(a)**

Community food and housing, and emergency and other relief services

BoldSign Document ID: d1e65bf0-db73-40eb-8832-b2d761585ddd

Form **8453-TE**

Department of the Treasury
Internal Revenue Service

Tax Exempt Entity Declaration and Signature for Electronic Filing

For calendar year 2024, or tax year beginning JAN 01, 2024, and ending DEC 31, 2024

For use with Forms 990, 990-EZ, 990-PF, 990-T, 1120-POL, 4720, 8868, 5227, 5330, and 8038-CP
Go to *www.irs.gov/Form8453TE* for the latest information.

OMB No. 1545-0047

2024

Name of filer
FAMILY PROMISE OF ESCAMBIA COUNTY

EIN or SSN
83-4620136

Part I Type of Return and Return Information

Check the box for the type of return being filed with Form 8453-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line of the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). If you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here	☑	**b Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	1b	258,283
2a	**Form 990-EZ** check here	☐	**b Total revenue,** if any (Form 990-EZ, line 9)	2b	
3a	**Form 1120-POL** check here	☐	**b Total tax** (Form 1120-POL, line 22)	3b	
4a	**Form 990-PF** check here	☐	**b Tax based on investment income** (Form 990-PF, Part V, line 5)	4b	
5a	**Form 8868** check here	☐	**b Balance due** (Form 8868, line 3c)	5b	
6a	**Form 990-T** check here	☐	**b Total tax** (Form 990-T, Part III, line 4)	6b	
7a	**Form 4720** check here	☐	**b Total tax** (Form 4720, Part III, line 1)	7b	
8a	**Form 5227** check here	☐	**b FMV of assets at end of tax year** (Form 5227, Item D)	8b	
9a	**Form 5330** check here	☐	**b Tax due** (Form 5330, Part II, line 19)	9b	
10a	**Form 8038-CP** check here	☐	**b Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	10b	

Part II Declaration of Officer or Person Subject to Tax

11a ☐ I authorize the U.S. Treasury and its designated Financial Agent to initiate an Automated Clearing House (ACH) electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

b ☐ If a copy of this return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I certify that I executed the electronic disclosure consent contained within this return allowing disclosure by the IRS of this Form 990/990-EZ/990-PF (as specifically identified in Part I above) to the selected state agency(ies).

Under penalties of perjury, I declare that ☑ I am an officer of the above named entity or ☐ I am the person subject to tax with respect to (name of entity) **FAMILY PROMISE OF ESCAMBIA COUNTY**, (EIN) **83-4620136**, and that I have examined a copy of the 2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund.

Sign Here

William Davis	11/17/2025	Treasurer
Signature of officer or person subject to tax	Date	Title, if applicable

Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)

I declare that I have reviewed the above return and that the entries on Form 8453-TE are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The entity officer or person subject to tax will have signed this form before I submit the return. I will give a copy of all forms and information to be filed with the IRS to the officer or person subject to tax, and have followed all other requirements in Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.

ERO's Use Only

ERO's signature	Date	Check if also paid preparer ☐	Check if self-employed ☐	ERO's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code				EIN / Phone no.

Under penalties of perjury, I declare that I have examined the above return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all information of which the preparer has any knowledge.

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check if self-employed ☐	PTIN
Angel Allen		11/17/2025		P00268452
Firm's name **Allen Nonprofit**				Firm's EIN **84-4684018**
Firm's address **101 RAINBOW DR, # 12531, LIVINGSTON, TX 77399.**				Phone no. (850) 270-8887

Family Promise of Escambia County

Balance Sheet
as of 12/31/2025

Account Number	Account Name	Amount
Assets		
Current Assets		
1010	PenAir 5944-01 - Savings	$4,431.67
1011	PenAir 5944-20 - Operations	$69,304.23
1020	PayPal	$2,141.84
1022	Stripe Payments	$485.20
1030	Funding Accounts	$0.00
1034	PayPal Giving Fund	$1.00
Total for 1030 - Funding Accounts		$1.00
1090	Dunham 2001 - Money Market	$21,765.18
Total Current Assets		$98,129.12
Fixed Assets		
1500	Fixed Assets	$0.00
1501	Fx Ast - Office Equipment	$1,718.93
1502	Fx Ast - Land	$19,615.00
1503	Fx Asset - 3208 W Gadsden St	$136,154.20
Total for 1500 - Fixed Assets		$157,488.13
1600	Accumulated Depreciation	$0.00
1601	Accum Dpcn - Office Equipment	-$907.25
Total for 1600 - Accumulated Depreciation		-$907.25
Total Fixed Assets		$156,580.88
Other Assets		
1700	Other Assets	$0.00
1703	Other - Right of Use Asset	$4,258.55
Total for 1700 - Other Assets		$4,258.55
Total Other Assets		$4,258.55
Total Assets		$258,968.55
Liabilities		
Current Liabilities		
2100	Lease Payable	$0.00
2101	LP - Equipment Lease (Finance)	-$115.98
2102	LP - Property Lease (Operating)	$3,800.00
Total for 2100 - Lease Payable		$3,684.02
2200	Loan Payable	$0.00
2201	LP - 3208 W Gadsden St	$135,000.00
Total for 2200 - Loan Payable		$135,000.00
2300	Payroll Tax Payable	$0.01
2500	PenAir Mastercard - 8257/8240	-$2,758.21

Account Number	Account Name	Amount
Total Current Liabilities		$135,925.82
Total Liabilities		$135,925.82
Equity		
Unrestricted Net Assets		
3000	General Fund - Fund Balance	$95,219.00
Total Unrestricted Net Assets		$95,219.00
Permanently Restricted Net Assets		
3001.02	Restricted - Day Center - Fund Balance	$250.00
3001.03	Restricted - Day Care Center - Fund Balance	$1,100.00
3001.04	Restricted - Playground - Fund Balance	$637.67
3008	CCC - Central Christian Church - Fund Balance	$857.19
3010	UWWF - United Way of West Florida - Fund Balance	$27.57
3011	Habitat for Humanity Home Purchase - Fund Balance	$24,951.30
Total Permanently Restricted Net Assets		$27,823.73
Total Equity		$123,042.73
Total Liabilities + Total Equity		$258,968.55

Family Promise of Escambia County

Income Statement
for the period of 01/01/2025 to 12/31/2025

Account Number	Account Name	Amount
Income		
Revenue		
4000	Donations/Contributions	$0.00
4001	Donations - Individual Direct	$29,393.15
4002	Donations - Individual Indirect	$425.86
4003	Donations - Business	$3,614.25
4004	Donations - Religious Institutions	$28,519.00
4005	Donations - Civic Groups (Organizations)	$2,500.00
4006	Donations - Foundation/Trust Giving	$21,000.00
Total for 4000 - Donations/Contributions		$85,452.26
4100	Grants	$0.00
4101	Grants - Direct	$9,645.67
Total for 4100 - Grants		$9,645.67
Total Revenue		$95,097.93
Fundraising & Event Revenue		
4700	Fundraising Revenue	$0.00
4702	Fund - Sponsorships	$23,931.98
4703	Fund - Donations	$60,007.04
Total for 4700 - Fundraising Revenue		$83,939.02
Total Fundraising & Event Revenue		$83,939.02
Other Revenue		
4900	Other Revenue	$0.00
4903	Other - Interest Earned	$1,006.11
Total for 4900 - Other Revenue		$1,006.11
Total Other Revenue		$1,006.11
Total Income		$180,043.06
Expense		
Payroll Expenses		
5000	Payroll Wages	$0.00
5001	Wages - Management	$72,170.23
5002	Wages - Program Director	$25,705.86
5004	Wages - Family Manager	$30,545.22
Total for 5000 - Payroll Wages		$128,421.31
5100	Payroll Expenses	$0.00
5101	Payroll - Employer Taxes	$10,126.95
5102	Payroll - Processing	$1,500.00

Account Number	Account Name	Amount
5104	Payroll - Employee Background Checks	$610.94
Total for 5100 - Payroll Expenses		$12,237.89
Total Payroll Expenses		$140,659.20
Program Specific Expenses		
6000	Program Specific Expenses	$0.00
6002	Program - Temporary/Hotel Housing	$10,389.97
6003	Program - Furniture	$4,085.22
6004	Program - Supplies	$3,451.16
6006	Program - Housing Stabilization	$16,417.46
6007	Program - Family Provisions	$3,589.64
6008	Program - Food	$509.94
6090	Program - Contractors	$250.00
Total for 6000 - Program Specific Expenses		$38,693.39
Total Program Specific Expenses		$38,693.39
Management & General Expenses		
7100	Advertising & Marketing Expenses	$0.00
7101	A&M - Advertising	$157.82
7102	A&M - Promotional Materials	$506.86
7103	A&M - Website	$176.72
7104	A&M - Capacity Building	$1,131.38
Total for 7100 - Advertising & Marketing Expenses		$1,972.78
7200	Board Expenses	$0.00
7201	Board - Meetings/Training	$859.35
Total for 7200 - Board Expenses		$859.35
7300	Fee Expenses	$0.00
7301	Fees - Bank Fees	$6.00
7302	Fees - Credit Card Processing	$546.16
7305	Fees - Affiliate Fees	$2,250.00
7306	Fees - Stock Investor Fees	$159.00
Total for 7300 - Fee Expenses		$2,961.16
7400	Fundraising & Event Expenses	$0.00
7401	Fundraising - Food/Drinks	$1,737.89
7402	Fundraising - Supplies	$492.07
7403	Fundraising - Venue/Equipment Rental	$632.50
7405	Fundraising - Contractors	$200.00
7451	Meeting/Event - Supplies	$53.47
Total for 7400 - Fundraising & Event Expenses		$3,115.93

Account Number	Account Name	Amount
7500	Insurance Expenses	$0.00
7501	Insurance - General Liability/D&O	$318.90
7502	Insurance - Property	$751.64
7505	Insurance - Auto	-$22.84
Total for 7500 - Insurance Expenses		$1,047.70
7600	Office Expenses	$0.00
7601	Office - Apps/Software	$868.48
7603	Office - Equipment Lease	$710.63
7604	Office - Postage	$73.00
7605	Office - Printing	$630.81
7607	Office - Supplies	$1,095.52
Total for 7600 - Office Expenses		$3,378.44
7700	Operating Expenses	$0.00
7701	Operating - Dues & Subscriptions	$179.00
7702	Operating - Licenses & Registrations	$198.13
Total for 7700 - Operating Expenses		$377.13
7800	Occupancy Expenses	$0.00
7801	Occupancy - Rent	$13,200.00
7803	Occupancy - Utilities	$4,324.73
7804	Occupancy - Repairs/Maintenance	$551.09
7809	Occupancy - Other Rent	$1,188.84
Total for 7800 - Occupancy Expenses		$19,264.66
7900	Professional Fees Expenses	$0.00
7901	Prof Fees - Accounting	$11,349.90
7903	Prof Fees - Consultants	$1,875.00
Total for 7900 - Professional Fees Expenses		$13,224.90
8000	Training & Education Expenses	$0.00
8002	Training - Staff Development	$56.69
Total for 8000 - Training & Education Expenses		$56.69
8300	Volunteer Expenses	$0.00
8301	Volunteer - Appreciation	$64.98
8302	Volunteer - Training	$199.76
8303	Volunteer - Supplies	$30.99
8304	Volunteer - Background Checks	$932.59
Total for 8300 - Volunteer Expenses		$1,228.32
8900	Depreciation Expenses	$0.00
8901	Depreciation - Office Equipment	$573.00
Total for 8900 - Depreciation		$573.00

Account Number	Account Name	Amount
Expenses		
Total Management & General Expenses		$48,060.06
Total Expense		$227,412.65
Net Income (Loss)		-$47,369.59

Family Promise of Escambia County

Balance Sheet
as of 12/31/2024

Account Number	Account Name	Amount
Assets		
Current Assets		
1001	Gift Card Management	$200.00
1010	PenAir 5944-01 - Savings	$132,570.20
1011	PenAir 5944-20 - Operations	$19,168.50
1020	PayPal	$943.76
1090	Dunham 2001 - Money Market	$21,092.89
Total Current Assets		$173,975.35
Fixed Assets		
1500	Fixed Assets	$0.00
1501	Fx Ast - Office Equipment	$1,718.93
Total for 1500 - Fixed Assets		$1,718.93
1600	Accumulated Depreciation	$0.00
1601	Accum Dpcn - Office Equipment	-$334.25
Total for 1600 - Accumulated Depreciation		-$334.25
Total Fixed Assets		$1,384.68
Other Assets		
1700	Other Assets	$0.00
1703	Other - Right of Use Asset	$14,569.18
Total for 1700 - Other Assets		$14,569.18
Total Other Assets		$14,569.18
Total Assets		$189,929.21
Liabilities		
Current Liabilities		
2100	Lease Payable	$0.00
2101	LP - Equipment Lease (Finance)	$1,169.18
2102	LP - Property Lease (Operating)	$13,400.00
Total for 2100 - Lease Payable		$14,569.18
2300	Payroll Tax Payable	$0.01
2500	PenAir Mastercard - 8257/8240	$4,947.70
Total Current Liabilities		$19,516.89
Total Liabilities		$19,516.89
Equity		
Unrestricted Net Assets		
3000	General Fund - Fund Balance	$167,917.46
Total Unrestricted		$167,917.46

Account Number	Account Name	Amount
Net Assets		
Permanently Restricted Net Assets		
3001.03	Restricted - Day Care Center - Fund Balance	$1,000.00
3001.04	Restricted - Playground - Fund Balance	$637.67
3008	CCC - Central Christian Church - Fund Balance	$857.19
Total Permanently Restricted Net Assets		$2,494.86
Total Equity		$170,412.32
Total Liabilities + Total Equity		$189,929.21

Family Promise of Escambia County

Family Promise of Escambia County

Income Statement

for the period of 01/01/2024 to 12/31/2024

Account Number	Account Name	Amount
Income		
Revenue		
4000	Donations/Contributions	$0.00
4001	Donations - Individual Direct	$36,096.98
4002	Donations - Individual Indirect	$1.00
4003	Donations - Business	$4,538.00
4004	Donations - Religious Institutions	$79,684.44
4005	Donations - Civic Groups (Organizations)	$3,350.00
4006	Donations - Foundation/Trust Giving	$20,250.00
4007	Donations - Government	$6,700.00
Total for 4000 - Donations/Contributions		$150,620.42
4100	Grants	$0.00
4101	Grants - Direct	$107,386.02
Total for 4100 - Grants		$107,386.02
Total Revenue		$258,006.44
Fundraising & Event Revenue		
4700	Fundraising Revenue	$0.00
4702	Fund - Sponsorships	$1,000.00
Total for 4700 - Fundraising Revenue		$1,000.00
Total Fundraising & Event Revenue		$1,000.00
Other Revenue		
4900	Other Revenue	$0.00
4901	Other - Gain/Loss on Asset Disposal	-$2,158.18
4903	Other - Interest Earned	$979.63
4906	Other - Unrealized Holding Gain/Loss on Marketable Securities	$454.89
Total for 4900 - Other Revenue		-$723.66
Total Other Revenue		-$723.66
Total Income		$258,282.78
Expense		
Payroll Expenses		
5000	Payroll Wages	$0.00
5001	Wages - Management	$65,556.85
5002	Wages - Program Director	$12,871.69
5004	Wages - Family Manager	$961.60

Account Number	Account Name	Amount
Total for 5000 - Payroll Wages		$79,390.14
5100	Payroll Expenses	$0.00
5101	Payroll - Employer Taxes	$6,477.31
5102	Payroll - Processing	$1,386.58
5104	Payroll - Employee Background Checks	$54.99
Total for 5100 - Payroll Expenses		$7,918.88
Total Payroll Expenses		$87,309.02
Program Specific Expenses		
6000	Program Specific Expenses	$0.00
6001	Program - Guest Expense Fund	$620.44
6002	Program - Temporary/Hotel Housing	$2,405.32
6003	Program - Furniture	$6,864.21
6004	Program - Supplies	$6,417.03
6005	Program - Computer Lab	$942.80
6006	Program - Housing Stabilization	$15,533.98
6007	Program - Family Provisions	$11,161.28
6090	Program - Contractors	$1,250.00
Total for 6000 - Program Specific Expenses		$45,195.06
Total Program Specific Expenses		$45,195.06
Management & General Expenses		
7100	Advertising & Marketing Expenses	$0.00
7101	A&M - Advertising	$857.31
7102	A&M - Promotional Materials	$628.45
7103	A&M - Website	$217.19
7104	A&M - Capacity Building	$1,102.04
Total for 7100 - Advertising & Marketing Expenses		$2,804.99
7200	Board Expenses	$0.00
7201	Board - Meetings/Training	$90.98
7203	Board - Board Appreciation	$220.00
Total for 7200 - Board Expenses		$310.98
7300	Fee Expenses	$0.00
7301	Fees - Bank Fees	$48.48
7302	Fees - Credit Card Processing	$318.75
7305	Fees - Affiliate Fees	$3,000.00
7306	Fees - Stock Investor Fees	$81.99
Total for 7300 - Fee Expenses		$3,449.22
7400	Fundraising & Event Expenses	$0.00
7401	Fundraising - Food/Drinks	$225.00

Account Number	Account Name	Amount
7402	Fundraising - Supplies	$986.79
7403	Fundraising - Venue/Equipment Rental	$400.00
Total for 7400 - Fundraising & Event Expenses		$1,611.79
7500	Insurance Expenses	$0.00
7501	Insurance - General Liability/D&O	$2,420.59
7502	Insurance - Property	$5,362.07
7504	Insurance - Workers Compensation	$1,066.00
7505	Insurance - Auto	$1,321.00
Total for 7500 - Insurance Expenses		$10,169.66
7600	Office Expenses	$0.00
7601	Office - Apps/Software	$470.00
7602	Office - Equipment Purchase	$1,598.13
7603	Office - Equipment Lease	$309.34
7604	Office - Postage	$150.85
7605	Office - Printing	$189.05
7606	Office - Furniture	$458.99
7607	Office - Supplies	$918.03
Total for 7600 - Office Expenses		$4,094.39
7700	Operating Expenses	$0.00
7701	Operating - Dues & Subscriptions	$871.00
7702	Operating - Licenses & Registrations	$138.13
Total for 7700 - Operating Expenses		$1,009.13
7800	Occupancy Expenses	$0.00
7801	Occupancy - Rent	$9,517.24
7803	Occupancy - Utilities	$4,128.36
7804	Occupancy - Repairs/Maintenance	$386.02
7809	Occupancy - Other Rent	$1,060.00
Total for 7800 - Occupancy Expenses		$15,091.62
7900	Professional Fees Expenses	$0.00
7901	Prof Fees - Accounting	$8,850.00
Total for 7900 - Professional Fees Expenses		$8,850.00
8200	Vehicle Expenses	$0.00
8202	Vehicle - Maintenance/Repairs	$256.61
8203	Vehicle - License/Registrations	$386.89
Total for 8200 - Vehicle Expenses		$643.50
8300	Volunteer Expenses	$0.00
8301	Volunteer - Appreciation	$96.10
8302	Volunteer - Training	$189.68
8303	Volunteer - Supplies	$18.23
8304	Volunteer - Background Checks	$764.75

Account Number	Account Name	Amount
Total for 8300 - Volunteer Expenses		$1,068.76
8900	Depreciation Expenses	$0.00
8901	Depreciation - Office Equipment	$334.25
8902	Depreciation - Vehicles	$583.40
Total for 8900 - Depreciation Expenses		$917.65
Total Management & General Expenses		$50,021.69
Total Expense		$182,525.77
Net Income (Loss)		$75,757.01

2025 FLORIDA NOT FOR PROFIT CORPORATION AMENDED ANNUAL REPORT

FILED
Sep 05, 2025
Secretary of State
6915755367CC

DOCUMENT# N18000012030

Entity Name: FAMILY PROMISE OF ESCAMBIA COUNTY, INC.

Current Principal Place of Business:

901 E. GADSDEN STREET
PENSACOLA, FL 32501

Current Mailing Address:

22 E BELMONT STREET
PENSACOLA, FL 32501 US

FEI Number: 83-4620136

Certificate of Status Desired: Yes

Name and Address of Current Registered Agent:

WILLIAMS, LANCE COLBY
22 E BELMONT STREET
PENSACOLA, FL 32501 US

The above named entity submits this statement for the purpose of changing its registered office or registered agent, or both, in the State of Florida.

SIGNATURE: LANCE WILLIAMS 09/05/2025

Electronic Signature of Registered Agent — Date

Officer/Director Detail :

Title	SECRETARY
Name	HINNEN, JACK
Address	901 E. GADSDEN STREET
City-State-Zip:	PENSACOLA FL 32501

Title	DIRECTOR
Name	MACKLIN, ALESIA
Address	875 ROYCE STREET
City-State-Zip:	PENSACOLA FL 32503

Title	DIRECTOR
Name	SCOTT, CRYSTAL
Address	310 N. "A" STREET
City-State-Zip:	PENSACOLA FL 32501

Title	EXECUTIVE DIRECTOR
Name	WILLIAMS, LANCE COLBY
Address	22 E BELMONT STREET
City-State-Zip:	PENSACOLA FL 32501

Title	DIRECTOR
Name	JEFFCOAT, KATHIE
Address	4022 AZURE WAY
City-State-Zip:	PENSACOLA FL 32507

Title	CHAIR OF BOARD
Name	CLARK, SUSAN
Address	4300 W. FRANCISCO APT. 8
City-State-Zip:	PENSACOLA FL 32504

Title	DIRECTOR
Name	ROANE, PAULA
Address	9474 NAVARRE PARKWAY
City-State-Zip:	NAVARRE FL 32566

Title	DIRECTOR
Name	MAYES, JOHN
Address	15 W. MAXWELL ST. S. 244
City-State-Zip:	PENSACOLA FL 32501

Continues on page 2

I hereby certify that the information indicated on this report or supplemental report is true and accurate and that my electronic signature shall have the same legal effect as if made under oath; that I am an officer or director of the corporation or the receiver or trustee empowered to execute this report as required by Chapter 617, Florida Statutes; and that my name appears above, or on an attachment with all other like empowered.

SIGNATURE: LANCE WILLIAMS EXECUTIVE DIRECTOR 09/05/2025

Electronic Signature of Signing Officer/Director Detail — Date

Officer/Director Detail Continued :

Title	DIRECTOR
Name	LUEHRING, QUINN
Address	22 E BELMONT STREET
City-State-Zip:	PENSACOLA FL 32501

Title	DIRECTOR
Name	JORDAN, CARLEA
Address	9972 NIALL DRIVE
City-State-Zip:	PENSACOLA FL 32526

Title	DIRECTOR
Name	GIBSON, CATHY
Address	22 E BELMONT ST
City-State-Zip:	PENSACOLA FL 32501

Title	DIRECTOR
Name	DAVIS, WILL
Address	22 E BELMONT STREET
City-State-Zip:	PENSACOLA FL 32501

Title	DIRECTOR
Name	GREENE, LAUREN
Address	22 E BELMONT
City-State-Zip:	PENSACOLA FL 32501

General Fund

Fund 001

Gulf Coast Veterans Advocacy Council

7

February 23, 2026

TO: Community Partners
RE: Requests for funding for Fiscal Year (FY) 2027

Dear Potential Funding Recipient:

Attached please find the Escambia County Community Partner Funding Request Application, which will be used for budget allocation purposes for the upcoming fiscal year.

The deadline to submit completed applications is Monday, March 30, 2026

The application provides you with adequate space to list all your organization's sources of revenue and your major categories of expenditures. When preparing the requested narratives, a clear and concise response is appreciated. If you need more space, please reference the appropriate question for your answers on any additional documentation.

Applications must be submitted electronically. When submitting your application, please follow all instructions and fill out the questions clearly. There is **an application check list** to ensure all required documents are submitted. **Please check each box to confirm all required documents are included with your new funding request application.**

Escambia County is committed to making information accessible. As part of that effort, documents delivered to Escambia County as part of this project are to meet website guidelines for accessible design set forth by the U.S. Department of Justice under the Title II of the Americans with Disabilities Act (ADA) and web content accessibility guidelines. For this reason, please submit Word format documents if ADA guidelines cannot be met.

We look forward to learning how Escambia County may be able to support your organization to maximize outreach to the citizens of our great county!

Sincerely,

Stephan Hall

Stephan Hall
Finance Director
Escambia County

FISCAL YEAR 2027

ESCAMBIA COUNTY
COMMUNITY PARTNER FUNDING APPLICATION

All agencies requesting funding from Escambia County must submit the below-listed information and complete the attached form. Failure to submit all required information or to complete the form will remove your organization from consideration for funding. Please submit the completed application packet electronically to **Budget@myescambia.com.**

DEADLINE - Monday, March 30, 2026

ELIGIBILITY CRITERIA:

Organizations eligible to apply for funding must:

- Demonstrate funding received from sources other than local governments in an amount at least equal to the amount requested from Escambia County.
- Qualify as: a) a municipality located in Escambia County; b) an organization designated tax exempt by the IRS and incorporated as a not-for-profit corporation with authorization to conduct business in the State of Florida; OR c) an organization incorporated as a for-profit corporation or organized as a limited liability company with authorization to conduct business in the State of Florida.
- Located in and serve residents of Escambia County.
- Provide at least 2 full years (24 months) of independently prepared, audited or reviewed financial statements or tax returns, unless organization was formed within the last 3 years.
- The Board of County Commissioners retains the right to waive the eligibility criteria.

APPLICANTS SHOULD:

- Explain why receiving funding would have a significant impact on their organization.
- Have a mission and programs or services that serve an essential public purpose for the benefit of the community.
- Submit a proposed budget where government funding does not exceed 50% of annual operating budget mandated by statutory or another regulatory requirement.
- Plan to expend funds within 12 months.
- Plan to provide quarterly metric reports and an annual report. ****Please be able to provide the source of your data that will be used to quantify your request.**

Funds may be provided for programs, services, necessary infrastructure, or other initiatives that support the organization's core mission. **Funds will not be provided for:**

- debt reduction, operating deficits, interim or bridge funding or endowment funding,
- individuals or private foundations,
- activities that are religious or political in nature,
- fund drives, annual appeals, fundraising events or general capital campaigns, and
- salaries that do not directly impact the program unless mandated by statutory or regulatory requirement.

When submitting your completed application with all required documents, provide your documents in original Word format or a direct PDF of the Word document. **Please limit scanned documents as much as possible.**

APPLICATION CHECKLIST (Required)

- X Submit a fully completed Agency Funding Request Application.
- X Submit a copy of your organization's current W-9.
- X Submit: a) Certificate of Status as a not-for-profit corporation with authorization to conduct business in the State of Florida and a Letter of Determination from the IRS confirming your organization's federally tax-exempt status or Certificate of Status as an organization incorporated as a for-profit corporation; or b) organized as a limited liability company with authorization to conduct business in the State of Florida.
- X Submit a copy of your organization's 2024 or 2025 tax return. You may submit a 2023 tax return along with explanation for late filing.
- X Submit a copy of your organization's most recent two years of financial statements, with audit if applicable. Updated financials may be requested by the County periodically including prior and subsequent to reward date.
- X Provide **source** used to obtain the data that will be recorded on the quarterly metrics reports and annual report.

GENERAL INFORMATION

Agency Name:
Gulf Coast Veterans Advocacy Council, Inc (GCVAC)

Agency Address:
1603 North 58th Ave. Pensacola, FL 32506

Program Name for which funding is being requested:

Gulf Coast Veterans Advocacy Council, Inc. (GCVAC) Support to Veterans and their Families.

Amount Requested: **$$30,000**

Program Contact: **Joseph L, Herring CEO and/or Vernon Watson CFO**

Contact Email: **josephherring.gcvac@gmail.com or vwatson.gcvac@gmail.com**

Contact Phone: **(850) 346-3996 or (850) 293-5007**

Description of Program: In collaboration with the Gulf Coast Veteran Health Care System, elected federal, state, and local government officials, family members, community service organizations, and the veterans themselves, our goal is to assist all veterans with emphasis on disabled veterans that can't help themselves. We facilitate programs to help homelessness or unhoused among veterans; our goal is to see that every veteran receives the mental and physical care they deserve; implement programs to help veterans reintegrate back into the community; develop programs for women veterans with services directed towards meeting their needs; establish intervention programs that prevent incarceration of veterans. Veteran's Benefits Program, a Veteran Resources Program, a Veteran's Court Program, an Opioid Prevention Program, a Veteran Stand Down Program, a Service Community Relations Program, and a Female Veterans Outreach Program

How many years has your organization provided services in the County? **19 Years**

How many years has your organization received funding from the County? **9 years**

Explain how receiving County funds would impact your organization:
Funds will be used to support programs such as Veteran Homeless Stand-down, Veterans Opioid Prevention Program, Women Veterans Program, Disabled Veteran Program, Veteran Memorial Service, Veteran Stand Down and the Veterans Day Parade, etc. Funds will support the cost of the programs and expenses that occurred during the operation and supplies needed for operation. The impact of receiving funding from the County has helped to sustain the continuing rise in the cost of services as well as operational costs to maintain productivity in services. Since the GCVAC is an all-unpaid volunteer organization and depends on funds from donations the funding will be used exclusively to pay the cost and expense of implementing all GCVAC programs and activities that directly help veterans

PREVIOUS FISCAL YEAR FUNDING

(If none received, .

mark N/A and skip to next section.) Amount received, if applicable: **$10,688**
Briefly discuss how last year's funds were used.
The funding was used to provide services at NAS Pensacola Barrancas National Cemetery on Memorial Day to pay respect to Veterans and their families of those who have given the ultimate sacrifice for this County. We held a Homeless Veterans Stand Down at Brownsville Community Center to provide services to Veterans with the support from the Community Business and Partners in conjunction of services from the Veterans Administration JACC with all their departments to include suicide prevention, Funds were also used to pay the expenses of the annual Veterans Day Parade held downtown on Veterans Day with all Veterans organization participating as well as other organizations and Community business and partners. Funds were used to help supplement materials and supplies for other Veteran programs initiatives. More importantly, we provided day-to-day service to Veterans with assistance on service-connected claims to the VA; we assisted in registering veterans in e-benefits, as well as helped veteran fight claims that were denied with supported documents. We assisted with health issues at the VA. Our goal is to see that every veteran receives the mental and physical care they deserve. We have trained and certified Veteran Service Officers to assist with Veteran's needs

Briefly describe the County's Return on Investment relative to last year's funding and the measurable impact your program had on the citizens of Escambia County

Since GCVAC is an all-unpaid volunteer organization and depends on funds from donations the funding will be used to pay the cost and expense of implementing all GCVAC programs that directly help veterans. Funds will be used to support programs such as Veteran Homeless Stand-down, Veterans Opioid Prevention Program, Women Veterans Program, Disabled Veteran Program, etc. Support of programs cost, and expenses occurred during the facilitation of cost of operation and supplies needed for operation for veterans' programs, events and services. Not only does GCVAC have programs and services for helping veterans but also conduct events in the community such as an annual Memorial Service at Barrancas National Cemetery, Veteran's Stand-down, and the Veteran Day Parade.

We respectfully request an increase in funds this year because of the soaring cost over the years. Since our initial request from the County in 2017, costs have risen about 50% to put on these annual events. Please seriously consider our requested increase Current FISCAL YEAR FUNDING REQUEST

Briefly explain how the requested funding will be used to support the program. Why is the program a benefit to the citizens of Escambia County

The funding was used to provide services at NAS Pensacola Barrancas National Cemetery on Memorial Day to pay respect to Veterans and their families of those who have given the ultimate sacrifice for this County. We held a Homeless Veterans Stand Down at Brownsville Community Center to provide services to Veterans with the support from the Community Business and Partners in conjunction of services from the Veterans Administration JACC with all their departments to include suicide prevention. Funds were also used to pay the expenses of the annual Veterans Day Parade held downtown on Veterans Day with all Veterans organizations participating as well as other organizations and Community business and partners. Funds were used to help supplement materials and supplies for other Veteran programs initiatives. More importantly, we provided day-to-day service to Veterans with assistance on service-connected claims to the VA; we assisted in registering veterans in e-benefits, as well as helped veteran fight claims that were denied with supported documents. We assisted with health issues at the VA. Our goal is to see that every veteran receives the mental and physical care they deserve. We have trained and certified Veteran Service Officers to assist with Veteran's needs

Is your program a governmental function or requirement? If so, please site regulatory/statutory requirement and explain**: No, N/A**

SIMILAR/PARTNER ORGANIZATIONS

List any other public or private organizations/agencies who provide similar services in the area, and how you have partnered with those organizations List any other public or private organizations/agencies that provide similar services and how have you partnered with those organizations in the area We have partnered with:

- Pensacola State College,
- H ER Foundation,
- Veteran Memorial Park,
- NAS Barrancas National Cemetery

Please differentiate your program from other similar programs and explain why you are the best agency to provide the program.

We have been serving this community for the past (19) years and are well respected by other veterans' organizations and are one of the leading organizations to assist Veterans' needs on a continuous basis.

We can partner with Escambia County Veterans Services and assist the County to serve more than 42,000 veterans and their families' county wide to help veterans obtain benefits, help with Veteran legal matters, and help with Veteran opioid prevention program, etc. The GCVAC has trained and certified Veteran Service Officers that can assist the County VSO with the overall County's Veterans program.

What we do differently than other veteran's programs are that we are 100% volunteer staffed, and receive support from the VA, DOD, all other veterans organizations, and community partners to help successfully expedite our programs. And most of our volunteers are veterans themselves.

What makes our program more successful than other peer agencies is that our focus is not on membership, but to assist the needs of all veterans that are members of other agencies, nonmembers of GCVAC, and we do not charge membership fees to be serviced by our organization.

FUNDING

Will these funds be used for salaries/administrative costs or direct programming costs? Please provide a breakdown by percentage within each category. NOTE: Only salaries directly related to the approved program/project are eligible for funding.

THERE ARE NO SALARY COSTS

- Percentage for administrative costs: 10%
- Percentage for direct programming costs: 90%

If only a portion of your requested funding is granted, how will you offset the difference?

We receive support and sponsorship donations directly from the public each year to assist along with the funding from the county to be used in our general funds. We request and receive donations from our corporate partners, local businesses, individuals, and volunteers who give out of pocket donations and community support.

If the requested funding can be used as a match for other funding, please provide the details below and include the amount and match ratio: N/A

Does your organization request funding from other governmental entities or non-profit agencies? If so, list each agency from which you request funds and the amount. Explain what those funds would be used for, and whether there is any duplication of funding.

There are no other non-profit donations. Since we are an all-donation funded organization, we solicit donations from the private sector and the community.

GOALS AND METRICS

Please provide "specific and measurable" metrics in the following three sections:

a) Please complete the Agency Metrics Scorecard below by listing up to three primary goals this program is targeting. For example, "reduce homelessness in Escambia County by "X"%." Provide three years of trends. If your Agency received funding the previous fiscal year, use the same metrics for consistent measurement. ALL agencies are required to fill out this template.

Goals & Metrics Scorecard	FY25	FY26	FY27	% Change
1. Number of Veterans helped w/VA Registration	2867	3023	3000	1%
• 2. Veterans Day Parade-Number of Veteran Attendees	2822	3720	4500	17%
3. ***Relieve-Hardship of daily living for homeless Veterans and their families by providing assistance in connecting veterans with services***	2023	2314	2500	8%

b) Please state the source used to provide your program metrics: Organization Calls into our 888-838-6694 toll free line with 15 numbered extensions for services to assist veterans and, and other agencies referrals to assist the veterans needs.

c) Please list up to three program goals by which your organization will measure the success of your program. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months utilizing County their families funding."

Program Goals	FY27
1 Number of Veterans and families helped	2000
2. Present Events for Veterans and their Families *Veterans Day Parade-Number of Veteran Attendees: 5000 *Veterans Day Parade-Number of Citizen Attendees: 8000 *Veterans Day Parade-Number of Organizations Participating: 300 *Homeless Veterans Stand Down: 3000	 5000 8000 300 3000
3. Provide support for Veteran Benefits/VA Health Care System Registration *Number of Veterans helped w/benefits and healthcare	3176

d) Please list the actual baseline statistics/metrics for the performance measure(s) listed above. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months in previous fiscal year."

Baseline for Goals	FY26
1. Number of Veterans and families helped	1800
2. Present Events for Veterans and their Families *Veterans Day Parade-Number of Veteran Attendees *Veterans Day Parade-Number of Citizen Attendees *Veterans Day Parade-Number of Organizations Participating *Homeless Veterans Stand Down	5000 8000 300 3000
3. Provide support for Veteran Benefits/VA Health Care System Registration *Number of Veterans helped w/benefits and healthcare	2000

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program, you are not required to complete the information for the previous budget year. Please add any additional income or expense sources to the table as necessary to complete your budget application. **Please round figures to the nearest whole dollar.**

INCOME TABLE			
	Most Recently Completed Budget Year - FY 2024-25	Current Budget Year FY 2025-26	Proposed Budget Year FY 2026-27
Contributions/Donations from Private Sources	$37000	$ 39000	$41000
Programmatic Income	$	$	$
County Funding/Direct Contribution	$11875	$ 10688	$30000
County Funding by Other Source (a)	$ 5000	$ 1500	$
City Funding	$	$	$
Local Non-Profit Funding/Public Support	$	$19812	$15000
State Funding	$	$	$
Federal Funding	$	$	$
Memberships	$	$	$
LET Expenditures Documentation GCVAC For Funds Received.	LET Expenditures Documentation GCVAC For Funds Received.	LET Expenditures Documentation GCVAC For Funds Received.	LET Expenditures Documentation GCVAC For Funds Received.
Other Income (b)	$	$	$
Total Income	$ 53,875	$ 71000	$ 86000

Please explain by fiscal year any amount listed in "County Funding by Other Source" line item. (Example: Commissioner Community Support funding, Sheriff's Office funding, etc.)

Sheriff's Office $1500

Please explain by fiscal year any amount listed in the "Other Income" line item. N/A

EXPENSES TABLE			
	Most Recently Completed Budget Year FY 2024-25	Current Budget Year FY 2025-26	Proposed Budget Year FY 2026-27
Total Number of Staff	10 (All Volunteers)	10(All Volunteers)	10(All Volunteers)
Salaries and Wages	$0	$0	$0
Employee Benefits	$	$	$
Professional Services	$133	$ 8525	$ 8525
Contractual Services	$8500	$ 19500	$ 19500
Travel Expenses	$	$	$
Rentals and Leases	$ 9600	$ 9600	$ 9600
Communication	$ 2500	$ 2750	$ 3000
Postage and Freight	$ 250	$ 125	$ 125
Repair and Maintenance	$	$	$
Printing and Binding	$ 2500	$ 2500	$ 3000
Marketing and Promotion	$	$	$
Fuel	$	$	$
Supplies	$ 4500	$ 5500	$ 5500
Event Expenses	$8500	$10500	$ 12000
Capitalizable Assets for County Funding (a)	$	$	$
Other Expenses (b)	$ 12000	$10000	$ 12000
Total Expenses	$ 48483	$69000	$ 73250
Net Income - (Revenue minus Expense)	$ 5392	$ 2000	$ 12750

Please explain any capitalizable assets (vehicles, land, or equipment) contained in your request.

None

Please explain any request listed in the "Other Expenses" line item. None

BUDGET QUESTIONS

1. Does your agency operate on Calendar Year, State Fiscal Year, or Fiscal Year? Calendar Year

2. Please explain any discrepancies in the Expense Table and your agency's Financial Statements. N/A

Please explain any Net Income (Revenue less Expense) represented in the Expense Table above on the bottom row. What is the planned use for these residual funds?

Leftover funds will be used to continue the program for the ensuring year

3. Please list the salary of the top 5 employees, names and positions of your organization. If there are multiple agencies funded by or through your agency allocation, please add those employees to this list by agency.

Name	Position	Salary
N/A		$
N/A		$
N/A		$
N/A		$
N/A		$

Please provide the total amount of cash and investments on hand We average about $8000 in the bank from month to month.

4. Does your organization charge fees for services? If so, provide a list of fees charged.

No

5. Does your organization require background checks from volunteers and staff?

No

6. What is the source of your reportable data? Records

I hereby certify that the information provided above is a true and correct statement relating to the organization requesting funding named above.

Joseph Herring
Name

CEO 3/27/2026
Title Date

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give form to the requester. Do not send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See *Specific Instructions* on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

Gulf Coast Veterans Advocacy Council, Inc

2 Business name/disregarded entity name, if different from above.

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☑ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . .

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☑ Other (see instructions) IRS - 501(c)(3)

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . ☐

5 Address (number, street, and apt. or suite no.). See instructions.
1603 North 58th Ave

6 City, state, and ZIP code
Pensacola, FL 32506

Requester's name and address (optional)

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			–			–				

or

Employer identification number

8	0	–	0	3	6	6	3	4	6

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here | **Signature of U.S. person** [signature] **Date** 03/30/26

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

IRS Department of the Treasury
Internal Revenue Service
P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248156166
Feb. 04, 2015 LTR 4168C 0
80-0366346 000000 00
00016795
BODC: TE

GULF COAST VETERANS ADVOCACY
COUNCIL INC
% ADMINISTRATIVE OFFICE
1603 N 58TH AVE
PENSACOLA FL 32506

026690

Employer Identification Number: 80-0366346
Person to Contact: Mr. Galluppi
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Jan. 26, 2015, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in September 2010.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

0248156166
Feb. 04, 2015 LTR 4168C 0
80-0366346 000000 00
00016796

GULF COAST VETERANS ADVOCACY
COUNCIL INC
% ADMINISTRATIVE OFFICE
1603 N 58TH AVE
PENSACOLA FL 32506

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

Doris P. Kenwright

Doris Kenwright, Operation Mgr.
Accounts Management Operations 1

Division of Consumer Services
(850) 410-3800



The Rhodes Building
2005 Apalachee Parkway
Tallahassee, Florida 32399-6500

Florida Department of Agriculture and Consumer Services

Commissioner Wilton Simpson

December 2, 2025 **Refer To: DTN4169015 CH39847**

GULF COAST VETERANS ADVOCACY COUNCIL, INC.
1603 N 58TH AVE
PENSACOLA, FL 32506-3478

RE: GULF COAST VETERANS ADVOCACY COUNCIL, INC.
REGISTRATION#: CH39847 EXPIRATION DATE: December 10, 2026

Dear Sir or Madam:

The Department has received your application submitted under Chapter 496, Florida Statutes, the Solicitation of Contributions Act. Effective July 1, 2013, qualified charitable organizations are exempt from the fee based registration if they meet the following criteria, but are still required to register annually using form FDACS-10110 which will be mailed to you approximately 35 days before the registration expiration date:

* The charitable organization or sponsor has less than $50,000 in total revenue during the preceding fiscal year.
* The fundraising activities of the charitable organization or sponsor are carried on by volunteers, members, or officers who are not compensated and no part of the assets or income of the organization or sponsor inures to the benefit of or is paid to any officer or member of the above named charitable organization or sponsor.
* The charitable organization or sponsor does not utilize a professional fundraising consultant, professional solicitor, or commercial co-venturer.

Based on the information provided, it appears your organization is not subject to the fee based registration and has complied with the filing requirements of s. 496.406. An annual registration is still required pursuant to s. 496.406(1)(d), Florida Statutes.

PLEASE NOTE: If you no longer meet one or more of the above listed qualifiers, you must submit a registration application using form FDACS-10100 with all required attachments and fees within 30 days of the qualifying change. A COPY OF THIS LETTER SHOULD BE RETAINED FOR YOUR RECORDS.

Every charitable organization or sponsor which is required to file under s. 496.406 must conspicuously display the registration number issued by the Department and in capital letters the following statement on every printed solicitation, written confirmation, receipt, or reminder of a contribution:

"A COPY OF THE OFFICIAL REGISTRATION AND FINANCIAL INFORMATION MAY BE OBTAINED FROM THE DIVISION OF CONSUMER SERVICES BY CALLING TOLL-FREE (800-435-7352) WITHIN THE STATE. REGISTRATION DOES NOT IMPLY ENDORSEMENT, APPROVAL, OR RECOMMENDATION BY THE STATE."

Sincerely,

Nicolas Donelli
Senior Consumer Service Analyst
850-410-3671
E-mail: nicolas.donelli@fdacs.gov

EDNA M SANDERS
156 OVERLOOK DR
PENSACOLA, FL 32503

April 7, 2025

GULF COAST VETERANS ADVOCACY COUNCIL INC
1603 NORTH 58TH AVE
PENSACOLA, FL 32506

Dear GULF COAST VETERANS ADVOCACY COUNCIL INC,

Thank you for choosing our firm to prepare your income tax returns for tax year 2024. This letter confirms the services we will provide.

We will prepare your federal and state returns for tax year 2024 based on information you provide. Although our work will not include procedures to discover irregularities or inaccuracies in the tax data you provide, we may ask for clarification of certain information, or additional information, so that we can prepare accurate and complete returns for you.

It is your responsibility to provide all necessary information related to income and deductions for tax year 2024, and to respond to our inquiries in a timely manner so that we are able to accurately complete your returns by the appropriate due dates.

You are responsible for maintaining appropriate records, such as official tax documents you receive, receipts and substantiation for your deductions, and purchase and sales information for assets.

It is your responsibility to review your returns before they are filed to determine that all income has been correctly reported and that you have substantiation for your deductions. Filing your returns by the due dates is your responsibility.

If your returns are later selected for review or audit by taxing authorities, we will be glad to assist or represent you if you desire. Our fees for preparing your returns do not include time that might be necessary to assist you during a taxing authority review.

Our fees for preparation of your returns are based upon our standard billing rates plus out-of-pocket expenses. Our invoices are due and payable upon presentation.

If this letter accurately summarizes your understanding of our agreement relating to the preparation of your tax returns, please sign the enclosed copy in the space indicated and return it to us.

Thank you again for choosing our firm to prepare your 2024 tax return. We appreciate your business.

Sincerely,

_____
EDNA M SANDERS

Accepted by:

JOSEPH HERRONS
_____ Date 04/07/2025

_____ Date _____

Signed via Verifyle: 67f427e431b90d74

LOCKLIN ACCOUNTING & TAX SERVICES INC
156 OVERLOOK DR
PENSACOLA, FL 32503
Phone: (850) 469-4882
Fax: (866) 610-5619
EDNA@LOCKLINACCOUNTING.COM

April 7, 2025

GULF COAST VETERANS ADVOCACY COUNCIL INC
1603 NORTH 58TH AVE
PENSACOLA, FL 32506

Dear Sir,

I have prepared your 2024 Form 990 based on the information you provided. Please review the enclosed copy and contact me if any records need correcting before being e-filed.

There are no taxes or fees due with the return.

If you have any questions about the return(s) or about GULF COAST VETERANS ADVOCACY COUNCIL INC's tax situation during the year, please do not hesitate to call me at (850) 469-4882. I appreciate this opportunity to serve you.

Sincerely,

EDNA M SANDERS
LOCKLIN ACCOUNTING & TAX SERVICES INC

Privacy Notice
As a tax practitioner, I receive and collect nonpublic personal information from various forms and statements that you provide. I do not disclose such information unless you instruct me to do so. I maintain physical, electronic, and procedural safeguards that comply with federal regulations to guard your nonpublic personal information.

Signed via Verifyle: 67f427e431b90d74

Federal
Tax Return

GULF COAST VETERANS ADVOCACY COUNCIL INC

2024

LOCKLIN ACCOUNTING & TAX SERVICES INC
156 OVERLOOK DR
PENSACOLA, FL 32503
Phone: (850) 469-4882
Fax: (866) 610-5619
EDNA@LOCKLINACCOUNTING.COM

Signed via Verifyle: 67f427e431b90d74

Form **990**

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2024 calendar year, or tax year beginning , and ending

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization: GULF COAST VETERANS ADVOCACY COUNCIL INC
Doing business as:
Number and street (or P.O. box if mail is not delivered to street address): 1603 NORTH 58TH AVE
Room/suite:
City or town: PENSACOLA
State: FL
ZIP code: 32506
Foreign country name / Foreign province/state/county / Foreign postal code:

D Employer identification number: 80-0366346

E Telephone number: (850) 346-3996

G Gross receipts $: 354,617

F Name and address of principal officer:
JOSEPH L HERRING 1603 NORTH 58TH AVE, PENSACOLA, FL 3250

H(a) Is this a group return for subordinates? ☐ Yes ☒ No
H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions
H(c) Group exemption number:

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: WWW.GCVACFLALMS.ORG

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 2010

M State of legal domicile: FL

Electronic Filing Only

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities:
PROVIDE SUPPORT SERVICES FOR VETERANS AND THEIR FAMILIES

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	7
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	7
5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	0
6	Total number of volunteers (estimate if necessary)	6	
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	30,046	24,617
9	Program service revenue (Part VIII, line 2g)	1,420,000	330,000
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0	0
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0	0
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,450,046	354,617

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	0
14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	0	0
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b	Total fundraising expenses (Part IX, column (D), line 25) 0		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	1,455,325	357,121
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	1,455,325	357,121
19	Revenue less expenses. Subtract line 18 from line 12	-5,279	-2,504

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	1,382	-1,122
21	Total liabilities (Part X, line 26)	0	0
22	Net assets or fund balances. Subtract line 21 from line 20	1,382	-1,122

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

JOSEPH HERRING — 04/07/2025
Signature of officer — Date
JOSEPH L HERRING — CEO
Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
EDNA M SANDERS	EDNA M SANDERS	4/7/2025		P00266299

Firm's name: LOCKLIN ACCOUNTING & TAX SERVICES INC — Firm's EIN: 26-2591091
Firm's address: 156 OVERLOOK DR, PENSACOLA, FL 32503 — Phone no.: (850) 469-4882

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions. Form **990** (2024)
HTA

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Part III **Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III . . . . . ☐

1 Briefly describe the organization's mission:

The mission of the Gulf Coast Veterans Advocacy Council, Inc. is to be a voice for all veterans concerning mental and physical health care, to advocate needed changes in the veteran health care system, and make recommendations to improve the quality of life for the veterans and their families.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . . ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . . ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 330,000 including grants of $) (Revenue $)

DOD SURPLUS DONATION TO VERTERANS STAND DOWN FOR DISTRUBUTION TO HOMELESS VETERANS AND THEIR FAMILIES. THESE ITEMS CONSIST OF CLOTHING, BOOTS, UNDERGARMENTS, WINTER COATS, BLANKETS, BACKPACKS, SLEEPING BAGS, ETC.

4b (Code:) (Expenses $ 1,000 including grants of $) (Revenue $)

MEMORIAL DAY EVENT- NAS BARRANCAS NATIONAL CEMETARY AND VETERANS DAY PARADE DOWNTOWN PENSACOLA, ALABAMA & MISSISSIPPI

4c (Code:) (Expenses $ 26,121 including grants of $) (Revenue $)

WEEKLY ASSIST VETERANS AND FAMILIES WITH BENEFITS, HEALTH SYSTEM

4d Other program services (Describe on Schedule O.)

(Expenses $ 0 including grants of $ 0) (Revenue $ 0)

4e Total program service expenses 357,121

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Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions	2		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a		X
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions.	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X

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Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	0		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c			X

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Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return 2a 0			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b	If "Yes," enter the name of the foreign country ---------- See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year 7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders 11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b			
c	Enter the amount of reserves on hand 13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		X
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17		X

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Part VI **Governance, Management, and Disclosure.** *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*
Check if Schedule O contains a response or note to any line in this Part VI X

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year . . . . If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	1a	7		
b	Enter the number of voting members included on line 1a, above, who are independent	1b	7		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? .	11a	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a		X
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c		
13	Did the organization have a written whistleblower policy?	13		X
14	Did the organization have a written document retention and destruction policy?	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official.	15a		X
b	Other officers or key employees of the organization	15b		X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☐ Upon request ☐ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records

JOSEPH H HERRING (850) 346-3996
1603 NORTH 58TH, PENSACOLA, FL 32506

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Part VII **Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII . . . . . ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☒ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JOSEPH HERRING	40.00									
CEO	40.00			X						
(2) ROBBIE GREGG	1.00									
OFFICER	1.00			X						
(3) JESSIE GAITHER	1.00									
COMPLIANCE OFFICER	1.00			X						
(4) RICHARD ZANI	1.00									
EXECUTIVE SECRETARY	1.00			X						
(5) VERNON WATSON	1.00									
CFO	1.00			X						
(6) KAREN BALETIN	1.00									
EXECUTIVE DIRECTOR	1.00			X						
(7) RODNEY R. ROBERTS	1.00									
VICE 2ND CO-CHAIRMAN	1.00			X						
(8) MARY WATSON	1.00									
EXECUTIVE RECORDING SECRETARY	1.00			X						
(9) ARNETHA WELCOME	1.00									
DIR OF PUBLIC RELATIONS & MARKETING	1.00			X						
(10) ROBIN HARRIS	1.00									
FL ADMIN ASSISTANT	1.00			X						
(11) JOHN ROBINSON	1.00									
EX OFFICIO BOARD MEMBER	1.00			X						
(12) MAURICE MYERS II	1.00									
IT & COMPUTER SECURITY	1.00			X						
(13) LLOYD RESHARD	1.00									
ESC VETRN RND TBL COMM COOR	1.00			X						
(14) TRACY HOLT	1.00									
EX OFFICIO	1.00			X						

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Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b **Subtotal**								0	0	0
c **Total from continuation sheets to Part VII, Section A**								0	0	0
d **Total (add lines 1b and 1c)**								0	0	0

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 0

		Yes	No
3	Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4		X
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
		0
		0
		0
		0
		0

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization 0

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Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII. ☐

					(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512–514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a	0				
	b	Membership dues	1b	0				
	c	Fundraising events	1c	0				
	d	Related organizations	1d	0				
	e	Government grants (contributions)	1e	0				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	24,617				
	g	Noncash contributions included in lines 1a–1f	1g	$ 0				
	h	**Total.** Add lines 1a–1f			24,617			
Program Service Revenue				Business Code				
	2a	DOD			330,000			
	b				0			
	c				0			
	d				0			
	e				0			
	f	All other program service revenue			0			
	g	**Total.** Add lines 2a–2f			330,000			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)			0			
	4	Income from investment of tax-exempt bond proceeds			0			
	5	Royalties			0			
				(i) Real / (ii) Personal				
	6a	Gross rents	6a					
	b	Less: rental expenses	6b					
	c	Rental income or (loss)	6c	0 / 0				
	d	Net rental income or (loss)			0			
				(i) Securities / (ii) Other				
	7a	Gross amount from sales of assets other than inventory	7a	0 / 0				
	b	Less: cost or other basis and sales expenses	7b	0 / 0				
	c	Gain or (loss)	7c	0 / 0				
	d	Net gain or (loss)			0			
	8a	Gross income from fundraising events (not including $ 0 of contributions reported on line 1c). See Part IV, line 18	8a	0				
	b	Less: direct expenses	8b	0				
	c	Net income or (loss) from fundraising events			0			
	9a	Gross income from gaming activities. See Part IV, line 19	9a	0				
	b	Less: direct expenses	9b	0				
	c	Net income or (loss) from gaming activities			0			
	10a	Gross sales of inventory, less returns and allowances	10a	0				
	b	Less: cost of goods sold	10b	0				
	c	Net income or (loss) from sales of inventory			0			
Miscellaneous Revenue				Business Code				
	11a				0			
	b				0			
	c				0			
	d	All other revenue			0			
	e	**Total.** Add lines 11a–11d			0			
	12	**Total revenue.** See instructions.			354,617	0	0	0

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Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX . . . . . ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	0			
2 Grants and other assistance to domestic individuals. See Part IV, line 22	0			
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	0			
4 Benefits paid to or for members	0			
5 Compensation of current officers, directors, trustees, and key employees	0		0	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7 Other salaries and wages	0			
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	0			
9 Other employee benefits	0			
10 Payroll taxes	0			
11 Fees for services (nonemployees):				
a Management	0			
b Legal	76	76		
c Accounting	1,650	1,650		
d Lobbying	0			
e Professional fundraising services. See Part IV, line 17	0			
f Investment management fees	0			
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	0		0	
12 Advertising and promotion	1,918	1,918		
13 Office expenses	2,853	2,853		
14 Information technology	48	48		
15 Royalties	0			
16 Occupancy	10,213	10,213		
17 Travel	0			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19 Conferences, conventions, and meetings	0			
20 Interest	0			
21 Payments to affiliates	0			
22 Depreciation, depletion, and amortization	0	0	0	0
23 Insurance	505	505		
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a TELEPHONE	3,756	3,756		
b ADMINISTRATIVE/SUBSCRIPTIONS	2,710	2,710		
c CONTRACT LABOR	800	800		
d PROGRAM SERVICES	330,000	330,000		
e All other expenses	2,592	2,592		
25 **Total functional expenses.** Add lines 1 through 24e	357,121	357,121	0	0
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

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Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X . . . . . ☐

			(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing	1,382	1	-1,122
	2	Savings and temporary cash investments	0	2	
	3	Pledges and grants receivable, net	0	3	0
	4	Accounts receivable, net	0	4	0
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	0	5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)	0	6	
	7	Notes and loans receivable, net	0	7	0
	8	Inventories for sale or use	0	8	
	9	Prepaid expenses and deferred charges	0	9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a: 0			
	b	Less: accumulated depreciation — 10b: 0	0	10c	0
	11	Investments—publicly traded securities	0	11	0
	12	Investments—other securities. See Part IV, line 11	0	12	0
	13	Investments—program-related. See Part IV, line 11	0	13	0
	14	Intangible assets	0	14	0
	15	Other assets. See Part IV, line 11	0	15	0
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	1,382	16	-1,122
Liabilities	17	Accounts payable and accrued expenses	0	17	
	18	Grants payable	0	18	
	19	Deferred revenue	0	19	
	20	Tax-exempt bond liabilities	0	20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D	0	21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	0	22	
	23	Secured mortgages and notes payable to unrelated third parties	0	23	0
	24	Unsecured notes and loans payable to unrelated third parties	0	24	0
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D	0	25	0
	26	**Total liabilities.** Add lines 17 through 25	0	26	0
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ☐ and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	0	27	
	28	Net assets with donor restrictions	0	28	
		Organizations that do not follow FASB ASC 958, check here ☒ and complete lines 29 through 33.			
	29	Capital stock or trust principal, or current funds	0	29	
	30	Paid-in or capital surplus, or land, building, or equipment fund	10,749	30	0
	31	Retained earnings, endowment, accumulated income, or other funds	-9,367	31	-1,122
	32	Total net assets or fund balances	1,382	32	-1,122
	33	Total liabilities and net assets/fund balances	1,382	33	-1,122

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Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI . . . . . ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	354,617
2	Total expenses (must equal Part IX, column (A), line 25)	2	357,121
3	Revenue less expenses. Subtract line 2 from line 1	3	-2,504
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,382
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	-1,122

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII . . . . . ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☒ Cash ☐ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both.			
	☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b		X
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both.			
	☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c		
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

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SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization	Employer identification number
GULF COAST VETERANS ADVOCACY COUNCIL INC	80-0366346

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:

10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations 0

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total					0	0

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Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	30,856	1,511,651	1,206,866	1,450,046	354,617	4,554,036
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0
4 **Total.** Add lines 1 through 3	30,856	1,511,651	1,206,866	1,450,046	354,617	4,554,036
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4						4,554,036

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4	30,856	1,511,651	1,206,866	1,450,046	354,617	4,554,036
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						0
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0
11 **Total support.** Add lines 7 through 10						4,554,036

12 Gross receipts from related activities, etc. (see instructions) **12**

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f))	**14**	100.00%
15 Public support percentage from 2023 Schedule A, Part II, line 14	**15**	100.00%

16a **33 1/3% support test—2024.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☒

b **33 1/3% support test—2023.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10%-facts-and-circumstances test—2024.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here**. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

b **10%-facts-and-circumstances test—2023.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here**. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐

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Part III **Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						0
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						0
3 Gross receipts from activities that are not an unrelated trade or business under section 513						0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
5 The value of services or facilities furnished by a governmental unit to the organization without charge						0
6 **Total.** Add lines 1 through 5	0	0	0	0	0	0
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						0
c Add lines 7a and 7b	0	0	0	0	0	0
8 **Public support** (Subtract line 7c from line 6.)						0

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6	0	0	0	0	0	0
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						0
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0
c Add lines 10a and 10b	0	0	0	0	0	0
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0
13 **Total support.** (Add lines 9, 10c, 11, and 12.)	0	0	0	0	0	0

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	0.00%
16 Public support percentage from 2023 Schedule A, Part III, line 15	16	0.00%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2024** (line 10c, column (f), divided by line 13, column (f))	17	0.00%
18 Investment income percentage from **2023** Schedule A, Part III, line 17	18	0.00%

19a **33 1/3% support tests—2024.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support tests—2023.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

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Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* ***Part VI*** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* ***Part VI*** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* ***Part VI*** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in* ***Part VI*** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in* ***Part VI****, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* ***Part VI.***	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* ***Part VI****.*	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* ***Part VI.***	9b		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* ***Part VI.***	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

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Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on line 11a above?	11b		
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* ***Part VI.***	11c		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in* ***Part VI*** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	2		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* ***Part VI*** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s), or (ii) serving on the governing body of a supported organization? *If "No," explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	2		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* ***Part VI*** *the role the organization's supported organizations played in this regard.*	3		

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (***see instructions***).*

a ☐ The organization satisfied the Activities Test. *Complete* ***line 2*** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* ***line 3*** *below.*

c ☐ The organization supported a governmental entity. *Describe in* ***Part VI*** *how you supported a governmental entity (see instructions).*

			Yes	No
2	Activities Test. ***Answer lines 2a and 2b below.***			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations. ***Answer lines 3a and 3b below.***			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in* ***Part VI.***	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* ***Part VI*** *the role played by the organization in this regard.*	3b		

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Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 *(explain in **Part VI**)*. **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	**1**		
2 Recoveries of prior-year distributions	**2**		
3 Other gross income (see instructions)	**3**		
4 Add lines 1 through 3.	**4**	0	0
5 Depreciation and depletion	**5**		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	**6**		
7 Other expenses (see instructions)	**7**		
8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	**8**	0	0

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	**1a**		
b Average monthly cash balances	**1b**		
c Fair market value of other non-exempt-use assets	**1c**		
d **Total** (add lines 1a, 1b, and 1c)	**1d**	0	0
e **Discount** claimed for blockage or other factors *(explain in detail in **Part VI**)*:			
2 Acquisition indebtedness applicable to non-exempt-use assets	**2**		
3 Subtract line 2 from line 1d.	**3**	0	0
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	**4**	0	0
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	**5**	0	0
6 Multiply line 5 by 0.035.	**6**	0	0
7 Recoveries of prior-year distributions	**7**	0	0
8 **Minimum Asset Amount** (add line 7 to line 6)	**8**	0	0

Section C - Distributable Amount		Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	**1**	0
2 Enter 0.85 of line 1.	**2**	0
3 Minimum asset amount for prior year (from Section B, line 8, column A)	**3**	0
4 Enter greater of line 2 or line 3.	**4**	0
5 Income tax imposed in prior year	**5**	
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	**6**	0

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** *(continued)*

Section D - Distributions			**Current Year**
1	Amounts paid to supported organizations to accomplish exempt purposes	1	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4	Amounts paid to acquire exempt-use assets	4	
5	Qualified set-aside amounts (prior IRS approval required—*provide details in* ***Part VI***)	5	
6	Other distributions *(describe in* ***Part VI****)*. See instructions.	6	
7	**Total annual distributions.** Add lines 1 through 6.	7	0
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in* ***Part VI***). See instructions.	8	
9	Distributable amount for 2024 from Section C, line 6	9	0
10	Line 8 amount divided by line 9 amount	10	0.000

	Section E - Distribution Allocations (see instructions)	(i) **Excess Distributions**	(ii) **Underdistributions Pre-2024**	(iii) **Distributable Amount for 2024**
1	Distributable amount for 2024 from Section C, line 6			0
2	Underdistributions, if any, for years prior to 2024 (reasonable cause required—*explain in* ***Part VI***). See instructions.			
3	Excess distributions carryover, if any, to 2024			
a	From 2019 0			
b	From 2020 0			
c	From 2021 0			
d	From 2022 0			
e	From 2023 0			
f	**Total** of lines 3a through 3e	0		
g	Applied to underdistributions of prior years		0	
h	Applied to 2024 distributable amount			0
i	Carryover from 2019 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.	0		
4	Distributions for 2024 from Section D, line 7: $ 0			
a	Applied to underdistributions of prior years		0	
b	Applied to 2024 distributable amount			0
c	Remainder. Subtract lines 4a and 4b from line 4.	0		
5	Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* ***Part VI***. See instructions.		0	
6	Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* ***Part VI.*** See instructions.			0
7	**Excess distributions carryover to 2025.** Add lines 3j and 4c.	0		
8	Breakdown of line 7:			
a	Excess from 2020 0			
b	Excess from 2021 0			
c	Excess from 2022 0			
d	Excess from 2023 0			
e	Excess from 2024 0			

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Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

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Schedule B (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

Name of the organization	Employer identification number
GULF COAST VETERANS ADVOCACY COUNCIL INC	80-0366346

Organization type (check one):

Filers of:	Section:
Form 990 or 990-EZ	[X] 501(c)(3) (enter number) organization
	[ ] 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	[ ] 527 political organization
Form 990-PF	[ ] 501(c)(3) exempt private foundation
	[ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation
	[ ] 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

[ ] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

[ ] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3 % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year . . . . . $ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

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Schedule B (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

Name of the organization	Employer identification number
GULF COAST VETERANS ADVOCACY COUNCIL INC	80-0366346

Organization type (check one):

Filers of:	Section:
Form 990 or 990-EZ	[X] 501(c)(3) (enter number) organization
	[ ] 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	[ ] 527 political organization
Form 990-PF	[ ] 501(c)(3) exempt private foundation
	[ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation
	[ ] 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

[ ] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

[ ] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3 % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year . . . . . $ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

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Name of organization: GULF COAST VETERANS ADVOCACY COUNCIL INC

Employer identification number: 80-0366346

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	ESCAMBIA COUNTY 221 PALAFOX ST SUITE 440 PENSACOLA FL 32502 Foreign State or Province: Foreign Country:	$ 11,875	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	DOD SURPLUS DONATION 1100 DEFENSE PENTAGON WASHINGTON DC 20301 Foreign State or Province: Foreign Country:	$ 330,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3	MEMBERS FIRST CREDIT UNION 1 PENSACOLA FL 32501 Foreign State or Province: Foreign Country:	$ 500	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
4	PEN AIR CREDIT UNION 1 PENSACOLA FL 32501 Foreign State or Province: Foreign Country:	$ 2,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
5	BISAYAN CONNECTION PENSACOLA 7421 PETYERSON LN PENSACOLA FL 32506 Foreign State or Province: Foreign Country:	$ 500	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
6	VARIOUS CONTRIBUTORS VARIOUS PENSACOLA FL 32503 Foreign State or Province: Foreign Country:	$ 2,187	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

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Name of organization: GULF COAST VETERANS ADVOCACY COUNCIL INC
Employer identification number: 80-0366346

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	AMERICAN LEGION POST 240 8666 BULF BEACH HWY PENSACOLA FL 32507 Foreign State or Province: Foreign Country:	$ 300	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
8	PETE MOORE AUTOMOTIVE TEAM 1 PENSACOLA FL 32507 Foreign State or Province: Foreign Country:	$ 1,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
9	ESCAMBIA COUNTY SHERIFF'S OFFICE 1 PENSACOLA FL 32501 Foreign State or Province: Foreign Country:	$ 1,500	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
10	MICHELLE SALZMAN FL STATE REP 1 PENSACOLA FL 32501 Foreign State or Province: Foreign Country:	$ 250	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
	Foreign State or Province: Foreign Country:	$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
	Foreign State or Province: Foreign Country:	$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

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Name of organization
GULF COAST VETERANS ADVOCACY COUNCIL INC

Employer identification number
80-0366346

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

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Name of organization
GULF COAST VETERANS ADVOCACY COUNCIL INC

Employer identification number
80-0366346

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

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Name of organization	Employer identification number
GULF COAST VETERANS ADVOCACY COUNCIL INC	80-0366346

Part III ***Exclusively*** **religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e) and** the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this information once. See instructions.) $ 0

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
For. Prov. Country	

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
For. Prov. Country	

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
For. Prov. Country	

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
For. Prov. Country	

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Name of organization	Employer identification number
GULF COAST VETERANS ADVOCACY COUNCIL INC	80-0366346

Part III ***Exclusively*** **religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e) and** the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this information once. See instructions.) $ 0

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
For. Prov. Country	

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
For. Prov. Country	

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
For. Prov. Country	

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
For. Prov. Country	

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SCHEDULE C
(Form 990)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under Section 501(c) and Section 527

Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

If the organization answered "Yes" on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then:

- Section 501(c)(3) organizations: Complete Parts I-A and I-B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and I-C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes" on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then:

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes" on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions), or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then:

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization	**Employer identification number**
GULF COAST VETERANS ADVOCACY COUNCIL INC	80-0366346

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV. See instructions for definition of "political campaign activities."

2 Political campaign activity expenditures. See instructions . . . . . $

3 Volunteer hours for political campaign activities. See instructions . . . . . .

Part I-B Complete if the organization is exempt under section 501(c)(3).

1 Enter the amount of any excise tax incurred by the organization under section 4955 . . . . . $

2 Enter the amount of any excise tax incurred by organization managers under section 4955 . . . . $

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? . . . . . ☐ **Yes** ☐ **No**

4a Was a correction made? . . . . . ☐ **Yes** ☐ **No**

b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities . . . . . $

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities . . . . . $

3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b . . . . . $ 0

4 Did the filing organization file **Form 1120-POL** for this year? . . . . . ☐ **Yes** ☐ **No**

5 Enter the names, addresses, and EINs of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

	(a) Name	**(b)** Address	**(c)** EIN	**(d)** Amount paid from filing organization's funds. If none, enter -0-.	**(e)** Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

Electronic Filing Only

Signed via Verifyle: 67f427e431b90d74

Part II-A **Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

A Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

B Check ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals
1a Total lobbying expenditures to influence public opinion (grassroots lobbying)		0
b Total lobbying expenditures to influence a legislative body (direct lobbying)		0
c Total lobbying expenditures (add lines 1a and 1b)	0	0
d Other exempt purpose expenditures		0
e Total exempt purpose expenditures (add lines 1c and 1d)	0	0
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.	0	0

IF the amount on line 1e, column (a) or (b), is:	THEN the lobbying nontaxable amount is:
not over $500,000	20% of the amount on line 1e.
over $500,000 but not over $1,000,000	$100,000 plus 15% of the excess over $500,000.
over $1,000,000 but not over $1,500,000	$175,000 plus 10% of the excess over $1,000,000.
over $1,500,000 but not over $17,000,000	$225,000 plus 5% of the excess over $1,500,000.
over $17,000,000	$1,000,000.

g	Grassroots nontaxable amount (enter 25% of line 1f)	0	0
h	Subtract line 1g from line 1a. If zero or less, enter -0-	0	0
i	Subtract line 1f from line 1c. If zero or less, enter -0-	0	0

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? ☐ **Yes** ☐ **No**

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) Total
2a Lobbying nontaxable amount	0	0	0	0	0
b Lobbying ceiling amount (150% of line 2a, column(e))					0
c Total lobbying expenditures	0	0	0	0	0
d Grassroots nontaxable amount	0	0	0	0	0
e Grassroots ceiling amount (150% of line 2d, column (e))					0
f Grassroots lobbying expenditures	0	0	0	0	0

Electronic Filing Only

Signed via Verifyle: 67f427e431b90d74

Part II-B **Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).**

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.		(a) Yes	(a) No	(b) Amount
1	During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a	Volunteers?			
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c	Media advertisements?			
d	Mailings to members, legislators, or the public?			
e	Publications, or published or broadcast statements?			
f	Grants to other organizations for lobbying purposes?			
g	Direct contact with legislators, their staffs, government officials, or a legislative body?			
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i	Other activities?			
j	Total. Add lines 1c through 1i			0
2a	Did the activities in line 1 cause the organization to not be described in section 501(c)(3)?			
b	If "Yes," enter the amount of any tax incurred under section 4912			
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A **Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).**

			Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?	1		
2	Did the organization make only in-house lobbying expenditures of $2,000 or less?	2		
3	Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	3		

Part III-B **Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No;" OR (b) Part III-A, line 3, is answered "Yes."**

1	Dues, assessments, and similar amounts from members	1	
2	Section 162(e) nondeductible lobbying and political expenditures **(do not include amounts of political expenses for which the section 527(f) tax was paid).**		
a	Current year	2a	
b	Carryover from last year	2b	
c	Total	2c	0
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditures next year?	4	
5	Taxable amount of lobbying and political expenditures. See instructions	5	0

Part IV **Supplemental Information**

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

Electronic Filing Only

Signed via Verifyle: 67f427e431b90d74

Part IV **Supplemental Information** *(continued)*

Electronic Filing Only

Signed via Verifyle: 67f427e431b90d74

SCHEDULE O
(Form 990)
(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization	**Employer identification number**
GULF COAST VETERANS ADVOCACY COUNCIL INC	80-0366346

Form 990, Part VI, Section A, Line 11b: The Form 990 is maintained at the office and is available for review

Form 990, Part VI, Section C, Line 19: The Form 990 is maintained at the office and is available for review

Electronic Filing Only

Signed via Verifyle: 67f427e431b90d74

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS E-file Signature Authorization for a Tax Exempt Entity

For calendar year 2024, or fiscal year beginning _____, 2024, and ending _____, 20 _____

Do not send to the IRS. Keep for your records.

Go to *www.irs.gov/Form8879TE* for the latest information.

OMB No. 1545-0047

2024

Name of filer
GULF COAST VETERANS ADVOCACY COUNCIL INC

EIN or SSN
80-0366346

Name and title of officer or person subject to tax
JOSEPH L HERRING — CEO

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here	[X]	**b** **Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	**1b**	354,617
2a	**Form 990-EZ** check here	[ ]	**b** **Total revenue,** if any (Form 990-EZ, line 9)	**2b**	
3a	**Form 1120-POL** check here	[ ]	**b** **Total tax** (Form 1120-POL, line 22)	**3b**	
4a	**Form 990-PF** check here	[ ]	**b** **Tax based on investment income** (Form 990-PF, Part V, line 5)	**4b**	
5a	**Form 8868** check here	[ ]	**b** **Balance due** (Form 8868, line 3c)	**5b**	
6a	**Form 990-T** check here	[ ]	**b** **Total tax** (Form 990-T, Part III, line 4)	**6b**	
7a	**Form 4720** check here	[ ]	**b** **Total tax** (Form 4720, Part III, line 1)	**7b**	
8a	**Form 5227** check here	[ ]	**b** **FMV of assets at end of tax year** (Form 5227, Item D)	**8b**	
9a	**Form 5330** check here	[ ]	**b** **Tax due** (Form 5330, Part II, line 19)	**9b**	
10a	**Form 8038-CP** check here	[ ]	**b** **Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	**10b**	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that [X] I am an officer of the above entity or [ ] I am a person subject to tax with respect to (name of entity) GULF COAST VETERANS ADVOCACY COUNCIl, (EIN) 80-0366346 and that I have examined a copy of the 2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

[X] I authorize LOCKLIN ACCOUNTING & TAX SERVICES INC to enter my PIN 64366 as my signature

ERO firm name

Enter five numbers, but do not enter all zeros

on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax JOSEPH HERRING Date 04/07/2025

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 50150332501

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature EDNA M SANDERS Date 4/7/2025

ERO Must Retain This Form—See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

Signed via Verifyle: 67f427e431b90d74

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS E-file Signature Authorization for a Tax Exempt Entity

For calendar year 2024, or fiscal year beginning _____, 2024, and ending _____, 20 _____

Do not send to the IRS. Keep for your records.

Go to *www.irs.gov/Form8879TE* for the latest information.

OMB No. 1545-0047

2024

Name of filer	EIN or SSN
GULF COAST VETERANS ADVOCACY COUNCIL INC	80-0366346

Name and title of officer or person subject to tax

JOSEPH L HERRING — CEO

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here	☐	**b** **Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	**1b**	
2a	**Form 990-EZ** check here	☐	**b** **Total revenue,** if any (Form 990-EZ, line 9)	**2b**	
3a	**Form 1120-POL** check here	☐	**b** **Total tax** (Form 1120-POL, line 22)	**3b**	
4a	**Form 990-PF** check here	☐	**b** **Tax based on investment income** (Form 990-PF, Part V, line 5)	**4b**	
5a	**Form 8868** check here	☒	**b** **Balance due** (Form 8868, line 3c)	**5b**	0
6a	**Form 990-T** check here	☐	**b** **Total tax** (Form 990-T, Part III, line 4)	**6b**	
7a	**Form 4720** check here	☐	**b** **Total tax** (Form 4720, Part III, line 1)	**7b**	
8a	**Form 5227** check here	☐	**b** **FMV of assets at end of tax year** (Form 5227, Item D)	**8b**	
9a	**Form 5330** check here	☐	**b** **Tax due** (Form 5330, Part II, line 19)	**9b**	
10a	**Form 8038-CP** check here	☐	**b** **Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	**10b**	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☐ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) GULF COAST VETERANS ADVOCACY COUNCIl, (EIN) 80-0366346 and that I have examined a copy of the 2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☐ I authorize LOCKLIN ACCOUNTING & TAX SERVICES INC (**ERO firm name**) to enter my PIN ☐ (**Enter five numbers, but do not enter all zeros**) as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax JOSEPH JACKSON Date 04/07/2025

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 501503 (**do not enter all zeros**)

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature EDNA M SANDERS Date 4/7/2025

ERO Must Retain This Form—See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

Signed via Verifyle: 67f427e431b90d74

The following questions should be answered in the context of the **FEDERAL** return being electronically filed.
Responses for state efiles are below.

Check ("x") this column to see more information, when available.

☐ Name of signing officer or fiduciary . . JOSEPH HERRING

☐ Check ("X") if foreign officer and does not have a SSN/TIN

OR

☐ Check ("X") if officer opts not to provide SSN/ITIN

OR

Enter SSN/EIN of signing officer or fiduciary 266-80-9825

☐ Total Income from Prior Year return 1,511,781

☐ If claiming deduction for Salary & Wages on current year return, mark this box ☐
and enter the **COUNT** of original W2's reported to SSA for this tax year. .

☐ If claiming Compensation of Officers on current year return, mark this box ☐
and enter the number of officers . . . . . .

☐ Parent Company Name . . . . . .
Parent Company EIN . . . . . .

☐ Business's Primary Physical Address:
Street 1603 NORTH 58TH AVE
Line 2
City PENSACOLA St FL Zip 32506
Country Province Postal Code

☐ Grantor Name . . . . . .
Grantor SSN . . . . . .

☐ Indicate which, if any, of the following forms this entity is required to file.
☐ 720 ☒ 990 ☐ 1042

☐ 940 ☐ 941 ☐ 943 ☐ 944 ☐ 945

☐ Were estimated tax payments made for this entity towards the current tax year's liability?
☐ Yes ☐ No

Note: For EFTPS Confirmation Number, if more than 15 digits, enter the first 15 digits.

First Payment, regardless of quarter or date paid.

Method Direct Debit/ACH ☐ Cash ☐ Check ☐ EFTPS ☐

Amount paid with first quarter . . . . . .

Date payment was requested to be debited . . . . . .

For Cash payments, date cash was deposited. For Check payments, date on check.

Last 4 digits of account number for Direct Debit/ACH or EFTPS payment . .

EFTPS Confirmation Number . . . . . .

Note: For EFTPS Confirmation Number, if more than 15 digits, enter the first 15 digits.

Last Payment, regardless of quarter or date paid.

Do NOT use if only one estimated payment was made.

Method Direct Debit/ACH ☐ Cash ☐ Check ☐ EFTPS ☐

Amount of last payment . . . . . .

Date payment was requested to be debited . . . . . .

For Cash payments, date cash was deposited. For Check payments, date on check.

Last 4 digits of account number for Direct Debit/ACH or EFTPS payment . .

EFTPS Confirmation Number . . . . . .

Form family applicability

1065	1120/F	1120S	990	1041
Y	Y	Y	Y	Y
Y	Y	Y		Y
Y	Y	Y		
	Y	Y		
Y	Y	Y		
Y	Y	Y		
				Y
Y	Y	Y		Y
	Y	Y		Y

Signed via Verifyle: 67f427e431b90d74

Accounting Period Changes (990)

If the organization has changed its accounting period, it must file a Form 990 for the short period resulting from the change. Indicate the approval method that applies to this accounting period change:

- ☐ Revenue Procedure 85-58 rules apply
- ☐ Form 1128 was approved

Part I, Ln 1 and Part III, Ln 1 (990) - Organization's Mission or Most Significant Activities

Part I Line 1 - Briefly describe the organization's mission or most significant activities: **Limit to 220 characters.**

PROVIDE SUPPORT SERVICES FOR VETERANS AND THEIR FAMILIES

Part III Line 1 - Briefly describe the organization's mission: **Limit to 350 characters.**

The mission of the Gulf Coast Veterans Advocacy Council, Inc. is to be a voice for all veterans concerning mental and physical health care, to advocate needed changes in the veteran health care system, and make recommendations to improve the quality of life for the veterans and their families.

Part VI, Line 20 (990) - Books in Possession Of

Name			Phone Number
JOSEPH H HERRING			(850) 346-3996
Address			Foreign Country
1603 NORTH 58TH			
City, Town, or Post Office	State	Zip Code	
PENSACOLA	FL	32506	

Part VII, Section B, Line 1 (990) - Highest Compensated Independent Contractors

Name and address of each independent contractor paid more than $100,000	Description of Services	Compensation
1. Name Street City ST ZIP Check if Business ☐ Foreign Country Foreign Province Postal Code	Explanation	
2. Name Street City ST ZIP Check if Business ☐ Foreign Country Foreign Province Postal Code	Explanation	
3. Name Street City ST ZIP Check if Business ☐ Foreign Country Foreign Province Postal Code	Explanation	
4. Name Street City ST ZIP Check if Business ☐ Foreign Country Foreign Province Postal Code	Explanation	
5. Name Street City ST ZIP Check if Business ☐ Foreign Country Foreign Province Postal Code	Explanation	

Signed via Verifyle: 67f427e431b90d74

Part VIII, Lines 1a-h (990) - Contributions, Gifts, Grants, and Other Amounts

			Cash	Noncash
1	Federated Campaigns	1		
2	Membership dues	2		
3	Fundraising events	3		
4	Related organizations	4		
5	Government grants (contributions)	5		
6	All other contributions, gifts, grants, and similar amounts not included above:			
	Individual Contributions		24,617	
	Other contributions total	6	24,617	0
7	Total	7	24,617	0

Signed via Verifyle: 67f427e431b90d74

Part VIII, Line 7 (990) - Gain/Loss from Sale of Assets Other than Inventory

	Gross sales	Cost, other basis and expenses
Total Public Securities:	0	0
Total Non-Public Securities:	0	0
Total Other Sales:	0	0

	Description	CUSIP #	Check if gain/loss is from sale of public securities	Check if gain/loss is from sale of non public securities	Check if purchaser is a business	Purchaser	Date acquired	Acquisition method	Date sold	Gross sales price	Cost or other basis (Enter one field only)		Expense of sale and cost of improve-ments	Depreciation	Description of Basis Method
											Cost	Donated value			
1															

Signed via Verifyle: 67f427e431b90d74

Part VIII, Line 10 (990) - Gross Sales of Inventory

		Gross Sales	Cost of Goods Sold	Net
	Total:	0	0	0
1	Category			0

Part IX, Line 22 (990) - Depreciation, Depletion, and Amortization

		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
1	Depreciation	0			
2	Depletion	0			
3	Amortization	0			
4	Total	0	0	0	0

Part X, Line 3 (990) - Pledges and Grants Receivable

		Pledges and grants receivable		Allowance for doubtful accounts	
		Beginning	End	Beginning	End
1		0		0	
2		0		0	
3		0		0	
4		0		0	
5		0		0	
6		0		0	
7		0		0	
8		0		0	
9		0		0	
10		0		0	
11	Total pledges and grants receivable	0	0	0	0

Part X, Line 4 (990) - Accounts Receivable

		Accounts receivable		Allowance for doubtful accounts	
		Beginning	End	Beginning	End
1		0		0	
2		0		0	
3		0		0	
4		0		0	
5		0		0	
6		0		0	
7		0		0	
8		0		0	
9		0		0	
10		0		0	
11	Total accounts receivable	0	0	0	0

Signed via Verifyle: 67f427e431b90d74

Part X, Line 7 (990) - Other Notes

	Total:	0	0	0	0	
	Borrower's name	Original amount	Net balance due beginning of year	Balance due end of year	Allowance for doubtful accounts end of year	Purpose of loan
1						

Signed via Verifyle: 67f427e431b90d74

Part X, Lines 10a and 10b (990) - Land, Buildings, and Equipment

		Before Disposition:	0	0	0			
		Less Disposed:	0					
	*** Asset disposed during tax year**	**After Disposition:**	0			0	0	0

	Asset Description and Classification		Beginning of Year			End of Year		
Check (X) if Investment Asset	Category or Item	Asset Classification	Cost/Other Basis	Beginning Accumulated Depreciation	Beginning Balance	Current Year Depreciation	Ending Accumulated Depreciation	Ending Balance

Signed via Verifyle: 67f427e431b90d74

Part X, Lines 11 and 12 (990) - Investments - Securities

					Total:	0	0	0
	Description	Check if Publicly Traded Securities?	Check if Financial Derivatives	Check if Closely-Held Equity Interests	Number of Shares/ Face Value	Value at Time of Donation	Beginning Balance Book Value	Ending Balance Book Value
1								0

Signed via Verifyle: 67f427e431b90d74

Part X, Line 13 (990) - Investments - Program Related

		Total:	0	0	0
	Description		Book value	Beginning	Ending
1					0

Signed via Verifyle: 67f427e431b90d74

Part X, Line 14 (990) - Intangible Assets

		Before Disposition:	0	0	0			
		Less Disposed:	0					
	*** Asset disposed during tax year**	**After Disposition:**	0			0	0	0

	Asset Description and Classification		Beginning of Year			End of Year		
Check (X) if Investment Asset	Category or Item	Asset Classification	Cost/Other Basis	Beginning Accumulated Amortization	Beginning Balance	Current Year Amortization	Ending Accumulated Amortization	Ending Balance

Signed via Verifyle: 67f427e431b90d74

Part X, Line 15 (990) - Other Assets

		Total:	0	0
	Description		Beginning	End
1				

Part X, Lines 23 and 24 (990) - Secured and Unsecured Notes Payable

		Total:	0	0
	Lender's name	Check if Unsecured	Balance due beginning of year	Balance due end of year
1				

Part X, Line 25 (990) - Other Liabilities

		Total:	0	0
	Description		Beginning	End
1	Federal income taxes		0	0
2				

Late Filing Penalty (990)

End of tax year	12/31/2024
Tax return due date	5/15/2025
Extended due date	11/17/2025

Late payment penalty and late interest do not apply.

Late Filing Penalty

Enter the due date or extended due date if extension was filed	5/15/2025	
Enter the date the tax return will be filed		
Enter the amount of Gross Receipts	354,617	
Number of days filed late	0	
Penalty per day	25	
Total late filing penalty		0
Total Late Filing Penalty		0

Where to File (990)

For tax years beginning on or after July 2, 2019, section 3101 of P. L. 116-25 requires that returns by exempt organizations be filed electronically. See instructions for more information.

Signed via Verifyle: 67f427e431b90d74

EDNA M SANDERS
156 OVERLOOK DR
PENSACOLA, FL 32503

April 7, 2025

GULF COAST VETERANS ADVOCACY COUNCIL INC
1603 NORTH 58TH AVE
PENSACOLA, FL 32506

Dear GULF COAST VETERANS ADVOCACY COUNCIL INC,

Thank you for choosing our firm to prepare your income tax returns for tax year 2024. This letter confirms the services we will provide.

We will prepare your federal and state returns for tax year 2024 based on information you provide. Although our work will not include procedures to discover irregularities or inaccuracies in the tax data you provide, we may ask for clarification of certain information, or additional information, so that we can prepare accurate and complete returns for you.

It is your responsibility to provide all necessary information related to income and deductions for tax year 2024, and to respond to our inquiries in a timely manner so that we are able to accurately complete your returns by the appropriate due dates.

You are responsible for maintaining appropriate records, such as official tax documents you receive, receipts and substantiation for your deductions, and purchase and sales information for assets.

It is your responsibility to review your returns before they are filed to determine that all income has been correctly reported and that you have substantiation for your deductions. Filing your returns by the due dates is your responsibility.

If your returns are later selected for review or audit by taxing authorities, we will be glad to assist or represent you if you desire. Our fees for preparing your returns do not include time that might be necessary to assist you during a taxing authority review.

Our fees for preparation of your returns are based upon our standard billing rates plus out-of-pocket expenses. Our invoices are due and payable upon presentation.

If this letter accurately summarizes your understanding of our agreement relating to the preparation of your tax returns, please sign the enclosed copy in the space indicated and return it to us.

Thank you again for choosing our firm to prepare your 2024 tax return. We appreciate your business.

Sincerely,

_____
EDNA M SANDERS

Accepted by:

JOSEPH HERRONS
_____ Date 04/07/2025

_____ Date _____

Signed via Verifyle: 67f427e431b90d74

LOCKLIN ACCOUNTING & TAX SERVICES INC
156 OVERLOOK DR
PENSACOLA, FL 32503
Phone: (850) 469-4882
Fax: (866) 610-5619
EDNA@LOCKLINACCOUNTING.COM

April 7, 2025

GULF COAST VETERANS ADVOCACY COUNCIL INC
1603 NORTH 58TH AVE
PENSACOLA, FL 32506

Dear Sir,

I have prepared your 2024 Form 990 based on the information you provided. Please review the enclosed copy and contact me if any records need correcting before being e-filed.

There are no taxes or fees due with the return.

If you have any questions about the return(s) or about GULF COAST VETERANS ADVOCACY COUNCIL INC's tax situation during the year, please do not hesitate to call me at (850) 469-4882. I appreciate this opportunity to serve you.

Sincerely,

EDNA M SANDERS
LOCKLIN ACCOUNTING & TAX SERVICES INC

Privacy Notice
As a tax practitioner, I receive and collect nonpublic personal information from various forms and statements that you provide. I do not disclose such information unless you instruct me to do so. I maintain physical, electronic, and procedural safeguards that comply with federal regulations to guard your nonpublic personal information.

Signed via Verifyle: 67f427e431b90d74

Federal
Tax Return

GULF COAST VETERANS ADVOCACY COUNCIL INC

2024

LOCKLIN ACCOUNTING & TAX SERVICES INC
156 OVERLOOK DR
PENSACOLA, FL 32503
Phone: (850) 469-4882
Fax: (866) 610-5619
EDNA@LOCKLINACCOUNTING.COM

Signed via Verifyle: 67f427e431b90d74

Form **990**

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2024 calendar year, or tax year beginning , and ending

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization: GULF COAST VETERANS ADVOCACY COUNCIL INC
Doing business as:
Number and street (or P.O. box if mail is not delivered to street address): 1603 NORTH 58TH AVE
Room/suite:
City or town: PENSACOLA
State: FL
ZIP code: 32506
Foreign country name / Foreign province/state/county / Foreign postal code:

D Employer identification number: 80-0366346

E Telephone number: (850) 346-3996

G Gross receipts $: 354,617

F Name and address of principal officer:
JOSEPH L HERRING 1603 NORTH 58TH AVE, PENSACOLA, FL 3250

H(a) Is this a group return for subordinates? ☐ Yes ☒ No
H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions
H(c) Group exemption number:

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: WWW.GCVACFLALMS.ORG

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 2010

M State of legal domicile: FL

Electronic Filing Only

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities:
PROVIDE SUPPORT SERVICES FOR VETERANS AND THEIR FAMILIES

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	7
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	7
5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	0
6	Total number of volunteers (estimate if necessary)	6	
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	30,046	24,617
9	Program service revenue (Part VIII, line 2g)	1,420,000	330,000
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0	0
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0	0
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,450,046	354,617

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	0
14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	0	0
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b	Total fundraising expenses (Part IX, column (D), line 25) 0		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	1,455,325	357,121
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	1,455,325	357,121
19	Revenue less expenses. Subtract line 18 from line 12	-5,279	-2,504

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	1,382	-1,122
21	Total liabilities (Part X, line 26)	0	0
22	Net assets or fund balances. Subtract line 21 from line 20	1,382	-1,122

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

JOSEPH HERRING — 04/07/2025
Signature of officer — Date
JOSEPH L HERRING — CEO
Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
EDNA M SANDERS	EDNA M SANDERS	4/7/2025		P00266299

Firm's name: LOCKLIN ACCOUNTING & TAX SERVICES INC — Firm's EIN: 26-2591091
Firm's address: 156 OVERLOOK DR, PENSACOLA, FL 32503 — Phone no.: (850) 469-4882

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions. Form **990** (2024)
HTA

Signed via Verifyle: 67f427e431b90d74

Part III **Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III . . . . . ☐

1 Briefly describe the organization's mission:

The mission of the Gulf Coast Veterans Advocacy Council, Inc. is to be a voice for all veterans concerning mental and physical health care, to advocate needed changes in the veteran health care system, and make recommendations to improve the quality of life for the veterans and their families.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . . ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . . ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 330,000 including grants of $) (Revenue $)

DOD SURPLUS DONATION TO VERTERANS STAND DOWN FOR DISTRUBUTION TO HOMELESS VETERANS AND THEIR FAMILIES. THESE ITEMS CONSIST OF CLOTHING, BOOTS, UNDERGARMENTS, WINTER COATS, BLANKETS, BACKPACKS, SLEEPING BAGS, ETC.

4b (Code:) (Expenses $ 1,000 including grants of $) (Revenue $)

MEMORIAL DAY EVENT- NAS BARRANCAS NATIONAL CEMETARY AND VETERANS DAY PARADE DOWNTOWN PENSACOLA, ALABAMA & MISSISSIPPI

4c (Code:) (Expenses $ 26,121 including grants of $) (Revenue $)

WEEKLY ASSIST VETERANS AND FAMILIES WITH BENEFITS, HEALTH SYSTEM

4d Other program services (Describe on Schedule O.)

(Expenses $ 0 including grants of $ 0) (Revenue $ 0)

4e Total program service expenses 357,121

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Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions	2		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a		X
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions.	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X

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Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	0		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c			X

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Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return 2a 0			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b	If "Yes," enter the name of the foreign country ---------- See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year 7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders 11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b			
c	Enter the amount of reserves on hand 13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		X
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17		X

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Signed via Verifyle: 67f427e431b90d74

Part VI **Governance, Management, and Disclosure.** *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*
Check if Schedule O contains a response or note to any line in this Part VI X

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year . . . . If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	1a	7		
b	Enter the number of voting members included on line 1a, above, who are independent	1b	7		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? .	11a	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a		X
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c		
13	Did the organization have a written whistleblower policy?	13		X
14	Did the organization have a written document retention and destruction policy?	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official.	15a		X
b	Other officers or key employees of the organization	15b		X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☐ Upon request ☐ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records

JOSEPH H HERRING (850) 346-3996
1603 NORTH 58TH, PENSACOLA, FL 32506

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Part VII **Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII . . . . . ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☒ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JOSEPH HERRING	40.00									
CEO	40.00			X						
(2) ROBBIE GREGG	1.00									
OFFICER	1.00			X						
(3) JESSIE GAITHER	1.00									
COMPLIANCE OFFICER	1.00			X						
(4) RICHARD ZANI	1.00									
EXECUTIVE SECRETARY	1.00			X						
(5) VERNON WATSON	1.00									
CFO	1.00			X						
(6) KAREN BALETIN	1.00									
EXECUTIVE DIRECTOR	1.00			X						
(7) RODNEY R. ROBERTS	1.00									
VICE 2ND CO-CHAIRMAN	1.00			X						
(8) MARY WATSON	1.00									
EXECUTIVE RECORDING SECRETARY	1.00			X						
(9) ARNETHA WELCOME	1.00									
DIR OF PUBLIC RELATIONS & MARKETING	1.00			X						
(10) ROBIN HARRIS	1.00									
FL ADMIN ASSISTANT	1.00			X						
(11) JOHN ROBINSON	1.00									
EX OFFICIO BOARD MEMBER	1.00			X						
(12) MAURICE MYERS II	1.00									
IT & COMPUTER SECURITY	1.00			X						
(13) LLOYD RESHARD	1.00									
ESC VETRN RND TBL COMM COOR	1.00			X						
(14) TRACY HOLT	1.00									
EX OFFICIO	1.00			X						

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Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b **Subtotal**								0	0	0
c **Total from continuation sheets to Part VII, Section A**								0	0	0
d **Total (add lines 1b and 1c)**								0	0	0

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 0

		Yes	No
3	Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4		X
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
		0
		0
		0
		0
		0

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization 0

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Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII. ☐

					(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512–514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a	0				
	b	Membership dues	1b	0				
	c	Fundraising events	1c	0				
	d	Related organizations	1d	0				
	e	Government grants (contributions)	1e	0				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	24,617				
	g	Noncash contributions included in lines 1a–1f	1g	$ 0				
	h	**Total.** Add lines 1a–1f			24,617			
Program Service Revenue				Business Code				
	2a	DOD			330,000			
	b				0			
	c				0			
	d				0			
	e				0			
	f	All other program service revenue			0			
	g	**Total.** Add lines 2a–2f			330,000			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)			0			
	4	Income from investment of tax-exempt bond proceeds			0			
	5	Royalties			0			
				(i) Real / (ii) Personal				
	6a	Gross rents	6a					
	b	Less: rental expenses	6b					
	c	Rental income or (loss)	6c	0 / 0				
	d	Net rental income or (loss)			0			
				(i) Securities / (ii) Other				
	7a	Gross amount from sales of assets other than inventory	7a	0 / 0				
	b	Less: cost or other basis and sales expenses	7b	0 / 0				
	c	Gain or (loss)	7c	0 / 0				
	d	Net gain or (loss)			0			
	8a	Gross income from fundraising events (not including $ 0 of contributions reported on line 1c). See Part IV, line 18	8a	0				
	b	Less: direct expenses	8b	0				
	c	Net income or (loss) from fundraising events			0			
	9a	Gross income from gaming activities. See Part IV, line 19	9a	0				
	b	Less: direct expenses	9b	0				
	c	Net income or (loss) from gaming activities			0			
	10a	Gross sales of inventory, less returns and allowances	10a	0				
	b	Less: cost of goods sold	10b	0				
	c	Net income or (loss) from sales of inventory			0			
Miscellaneous Revenue				Business Code				
	11a				0			
	b				0			
	c				0			
	d	All other revenue			0			
	e	**Total.** Add lines 11a–11d			0			
	12	**Total revenue.** See instructions.			354,617	0	0	0

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Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX . . . . . ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	0			
2 Grants and other assistance to domestic individuals. See Part IV, line 22	0			
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	0			
4 Benefits paid to or for members	0			
5 Compensation of current officers, directors, trustees, and key employees	0		0	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7 Other salaries and wages	0			
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	0			
9 Other employee benefits	0			
10 Payroll taxes	0			
11 Fees for services (nonemployees):				
a Management	0			
b Legal	76	76		
c Accounting	1,650	1,650		
d Lobbying	0			
e Professional fundraising services. See Part IV, line 17	0			
f Investment management fees	0			
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	0		0	
12 Advertising and promotion	1,918	1,918		
13 Office expenses	2,853	2,853		
14 Information technology	48	48		
15 Royalties	0			
16 Occupancy	10,213	10,213		
17 Travel	0			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19 Conferences, conventions, and meetings	0			
20 Interest	0			
21 Payments to affiliates	0			
22 Depreciation, depletion, and amortization	0	0	0	0
23 Insurance	505	505		
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a TELEPHONE	3,756	3,756		
b ADMINISTRATIVE/SUBSCRIPTIONS	2,710	2,710		
c CONTRACT LABOR	800	800		
d PROGRAM SERVICES	330,000	330,000		
e All other expenses	2,592	2,592		
25 **Total functional expenses.** Add lines 1 through 24e	357,121	357,121	0	0
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

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Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X . . . . . ☐

			(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing	1,382	1	-1,122
	2	Savings and temporary cash investments	0	2	
	3	Pledges and grants receivable, net	0	3	0
	4	Accounts receivable, net	0	4	0
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	0	5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)	0	6	
	7	Notes and loans receivable, net	0	7	0
	8	Inventories for sale or use	0	8	
	9	Prepaid expenses and deferred charges	0	9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a: 0			
	b	Less: accumulated depreciation — 10b: 0	0	10c	0
	11	Investments—publicly traded securities	0	11	0
	12	Investments—other securities. See Part IV, line 11	0	12	0
	13	Investments—program-related. See Part IV, line 11	0	13	0
	14	Intangible assets	0	14	0
	15	Other assets. See Part IV, line 11	0	15	0
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	1,382	16	-1,122
Liabilities	17	Accounts payable and accrued expenses	0	17	
	18	Grants payable	0	18	
	19	Deferred revenue	0	19	
	20	Tax-exempt bond liabilities	0	20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D	0	21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	0	22	
	23	Secured mortgages and notes payable to unrelated third parties	0	23	0
	24	Unsecured notes and loans payable to unrelated third parties	0	24	0
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D	0	25	0
	26	**Total liabilities.** Add lines 17 through 25	0	26	0
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ☐ and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	0	27	
	28	Net assets with donor restrictions	0	28	
		Organizations that do not follow FASB ASC 958, check here ☒ and complete lines 29 through 33.			
	29	Capital stock or trust principal, or current funds	0	29	
	30	Paid-in or capital surplus, or land, building, or equipment fund	10,749	30	0
	31	Retained earnings, endowment, accumulated income, or other funds	-9,367	31	-1,122
	32	Total net assets or fund balances	1,382	32	-1,122
	33	Total liabilities and net assets/fund balances	1,382	33	-1,122

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Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI . . . . . ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	354,617
2	Total expenses (must equal Part IX, column (A), line 25)	2	357,121
3	Revenue less expenses. Subtract line 2 from line 1	3	-2,504
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,382
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	-1,122

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII . . . . . ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☒ Cash ☐ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both.			
	☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b		X
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both.			
	☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c		
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

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SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization	Employer identification number
GULF COAST VETERANS ADVOCACY COUNCIL INC	80-0366346

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:

10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations 0

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total					0	0

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Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	30,856	1,511,651	1,206,866	1,450,046	354,617	4,554,036
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0
4 **Total.** Add lines 1 through 3	30,856	1,511,651	1,206,866	1,450,046	354,617	4,554,036
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4						4,554,036

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4	30,856	1,511,651	1,206,866	1,450,046	354,617	4,554,036
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						0
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0
11 **Total support.** Add lines 7 through 10						4,554,036

12 Gross receipts from related activities, etc. (see instructions) **12**

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f))	**14**	100.00%
15 Public support percentage from 2023 Schedule A, Part II, line 14	**15**	100.00%

16a **33 1/3% support test—2024.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☒

b **33 1/3% support test—2023.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10%-facts-and-circumstances test—2024.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here**. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

b **10%-facts-and-circumstances test—2023.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here**. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐

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Part III **Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						0
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						0
3 Gross receipts from activities that are not an unrelated trade or business under section 513						0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
5 The value of services or facilities furnished by a governmental unit to the organization without charge						0
6 **Total.** Add lines 1 through 5	0	0	0	0	0	0
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						0
c Add lines 7a and 7b	0	0	0	0	0	0
8 **Public support** (Subtract line 7c from line 6.)						0

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6	0	0	0	0	0	0
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						0
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0
c Add lines 10a and 10b	0	0	0	0	0	0
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0
13 **Total support.** (Add lines 9, 10c, 11, and 12.)	0	0	0	0	0	0

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	0.00%
16 Public support percentage from 2023 Schedule A, Part III, line 15	16	0.00%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2024** (line 10c, column (f), divided by line 13, column (f))	17	0.00%
18 Investment income percentage from **2023** Schedule A, Part III, line 17	18	0.00%

19a **33 1/3% support tests—2024.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support tests—2023.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

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Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* ***Part VI*** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* ***Part VI*** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* ***Part VI*** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in* ***Part VI*** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in* ***Part VI****, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* ***Part VI.***	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* ***Part VI****.*	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* ***Part VI.***	9b		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* ***Part VI.***	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

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Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on line 11a above?	11b		
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* ***Part VI.***	11c		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in* ***Part VI*** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	2		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* ***Part VI*** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s), or (ii) serving on the governing body of a supported organization? *If "No," explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	2		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* ***Part VI*** *the role the organization's supported organizations played in this regard.*	3		

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (***see instructions***).*

a ☐ The organization satisfied the Activities Test. *Complete* ***line 2*** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* ***line 3*** *below.*

c ☐ The organization supported a governmental entity. *Describe in* ***Part VI*** *how you supported a governmental entity (see instructions).*

			Yes	No
2	Activities Test. ***Answer lines 2a and 2b below.***			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations. ***Answer lines 3a and 3b below.***			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in* ***Part VI.***	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* ***Part VI*** *the role played by the organization in this regard.*	3b		

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Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 *(explain in **Part VI**)*. **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	**1**		
2 Recoveries of prior-year distributions	**2**		
3 Other gross income (see instructions)	**3**		
4 Add lines 1 through 3.	**4**	0	0
5 Depreciation and depletion	**5**		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	**6**		
7 Other expenses (see instructions)	**7**		
8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	**8**	0	0

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	**1a**		
b Average monthly cash balances	**1b**		
c Fair market value of other non-exempt-use assets	**1c**		
d **Total** (add lines 1a, 1b, and 1c)	**1d**	0	0
e **Discount** claimed for blockage or other factors *(explain in detail in **Part VI**)*:			
2 Acquisition indebtedness applicable to non-exempt-use assets	**2**		
3 Subtract line 2 from line 1d.	**3**	0	0
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	**4**	0	0
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	**5**	0	0
6 Multiply line 5 by 0.035.	**6**	0	0
7 Recoveries of prior-year distributions	**7**	0	0
8 **Minimum Asset Amount** (add line 7 to line 6)	**8**	0	0

Section C - Distributable Amount		Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	**1**	0
2 Enter 0.85 of line 1.	**2**	0
3 Minimum asset amount for prior year (from Section B, line 8, column A)	**3**	0
4 Enter greater of line 2 or line 3.	**4**	0
5 Income tax imposed in prior year	**5**	
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	**6**	0

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** *(continued)*

Section D - Distributions			**Current Year**
1	Amounts paid to supported organizations to accomplish exempt purposes	1	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4	Amounts paid to acquire exempt-use assets	4	
5	Qualified set-aside amounts (prior IRS approval required—*provide details in* ***Part VI***)	5	
6	Other distributions *(describe in* ***Part VI****)*. See instructions.	6	
7	**Total annual distributions.** Add lines 1 through 6.	7	0
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in* ***Part VI***). See instructions.	8	
9	Distributable amount for 2024 from Section C, line 6	9	0
10	Line 8 amount divided by line 9 amount	10	0.000

	Section E - Distribution Allocations (see instructions)	(i) **Excess Distributions**	(ii) **Underdistributions Pre-2024**	(iii) **Distributable Amount for 2024**
1	Distributable amount for 2024 from Section C, line 6			0
2	Underdistributions, if any, for years prior to 2024 (reasonable cause required—*explain in* ***Part VI***). See instructions.			
3	Excess distributions carryover, if any, to 2024			
a	From 2019 0			
b	From 2020 0			
c	From 2021 0			
d	From 2022 0			
e	From 2023 0			
f	**Total** of lines 3a through 3e	0		
g	Applied to underdistributions of prior years		0	
h	Applied to 2024 distributable amount			0
i	Carryover from 2019 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.	0		
4	Distributions for 2024 from Section D, line 7: $ 0			
a	Applied to underdistributions of prior years		0	
b	Applied to 2024 distributable amount			0
c	Remainder. Subtract lines 4a and 4b from line 4.	0		
5	Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* ***Part VI***. See instructions.		0	
6	Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* ***Part VI.*** See instructions.			0
7	**Excess distributions carryover to 2025.** Add lines 3j and 4c.	0		
8	Breakdown of line 7:			
a	Excess from 2020 0			
b	Excess from 2021 0			
c	Excess from 2022 0			
d	Excess from 2023 0			
e	Excess from 2024 0			

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Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

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Schedule B (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

Name of the organization	Employer identification number
GULF COAST VETERANS ADVOCACY COUNCIL INC	80-0366346

Organization type (check one):

Filers of:	Section:
Form 990 or 990-EZ	[X] 501(c)(3) (enter number) organization
	[ ] 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	[ ] 527 political organization
Form 990-PF	[ ] 501(c)(3) exempt private foundation
	[ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation
	[ ] 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

[ ] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

[ ] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3 % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year . . . . . $ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

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Schedule B (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
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OMB No. 1545-0047

Name of the organization	Employer identification number
GULF COAST VETERANS ADVOCACY COUNCIL INC	80-0366346

Organization type (check one):

Filers of:	Section:
Form 990 or 990-EZ	[X] 501(c)(3) (enter number) organization
	[ ] 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	[ ] 527 political organization
Form 990-PF	[ ] 501(c)(3) exempt private foundation
	[ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation
	[ ] 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

[ ] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

[ ] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3 % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year . . . . . $ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

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Name of organization: GULF COAST VETERANS ADVOCACY COUNCIL INC

Employer identification number: 80-0366346

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	ESCAMBIA COUNTY 221 PALAFOX ST SUITE 440 PENSACOLA FL 32502 Foreign State or Province: Foreign Country:	$ 11,875	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	DOD SURPLUS DONATION 1100 DEFENSE PENTAGON WASHINGTON DC 20301 Foreign State or Province: Foreign Country:	$ 330,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3	MEMBERS FIRST CREDIT UNION 1 PENSACOLA FL 32501 Foreign State or Province: Foreign Country:	$ 500	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
4	PEN AIR CREDIT UNION 1 PENSACOLA FL 32501 Foreign State or Province: Foreign Country:	$ 2,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
5	BISAYAN CONNECTION PENSACOLA 7421 PETYERSON LN PENSACOLA FL 32506 Foreign State or Province: Foreign Country:	$ 500	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
6	VARIOUS CONTRIBUTORS VARIOUS PENSACOLA FL 32503 Foreign State or Province: Foreign Country:	$ 2,187	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

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Name of organization: GULF COAST VETERANS ADVOCACY COUNCIL INC
Employer identification number: 80-0366346

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	AMERICAN LEGION POST 240 8666 BULF BEACH HWY PENSACOLA FL 32507 Foreign State or Province: Foreign Country:	$ 300	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
8	PETE MOORE AUTOMOTIVE TEAM 1 PENSACOLA FL 32507 Foreign State or Province: Foreign Country:	$ 1,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
9	ESCAMBIA COUNTY SHERIFF'S OFFICE 1 PENSACOLA FL 32501 Foreign State or Province: Foreign Country:	$ 1,500	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
10	MICHELLE SALZMAN FL STATE REP 1 PENSACOLA FL 32501 Foreign State or Province: Foreign Country:	$ 250	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
	Foreign State or Province: Foreign Country:	$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
	Foreign State or Province: Foreign Country:	$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Electronic Filing Only

Signed via Verifyle: 67f427e431b90d74

Name of organization
GULF COAST VETERANS ADVOCACY COUNCIL INC

Employer identification number
80-0366346

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

Electronic Filing Only

Signed via Verifyle: 67f427e431b90d74

Name of organization
GULF COAST VETERANS ADVOCACY COUNCIL INC

Employer identification number
80-0366346

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

Electronic Filing Only

Signed via Verifyle: 67f427e431b90d74

Name of organization	Employer identification number
GULF COAST VETERANS ADVOCACY COUNCIL INC	80-0366346

Part III ***Exclusively*** **religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e) and** the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this information once. See instructions.) $ 0

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
For. Prov. Country	

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
For. Prov. Country	

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
For. Prov. Country	

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
For. Prov. Country	

Electronic Filing Only

Signed via Verifyle: 67f427e431b90d74

Name of organization	Employer identification number
GULF COAST VETERANS ADVOCACY COUNCIL INC	80-0366346

Part III ***Exclusively*** **religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e) and** the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this information once. See instructions.) $ 0

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
For. Prov. Country	

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
For. Prov. Country	

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
For. Prov. Country	

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
For. Prov. Country	

Electronic Filing Only

Signed via Verifyle: 67f427e431b90d74

SCHEDULE C
(Form 990)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under Section 501(c) and Section 527

Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

If the organization answered "Yes" on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then:

- Section 501(c)(3) organizations: Complete Parts I-A and I-B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and I-C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes" on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then:

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes" on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions), or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then:

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization	**Employer identification number**
GULF COAST VETERANS ADVOCACY COUNCIL INC	80-0366346

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV. See instructions for definition of "political campaign activities."

2 Political campaign activity expenditures. See instructions . . . . . $

3 Volunteer hours for political campaign activities. See instructions . . . . . .

Part I-B Complete if the organization is exempt under section 501(c)(3).

1 Enter the amount of any excise tax incurred by the organization under section 4955 . . . . . $

2 Enter the amount of any excise tax incurred by organization managers under section 4955 . . . . $

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? . . . . . ☐ **Yes** ☐ **No**

4a Was a correction made? . . . . . ☐ **Yes** ☐ **No**

b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities . . . . . $

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities . . . . . $

3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b . . . . . $ 0

4 Did the filing organization file **Form 1120-POL** for this year? . . . . . ☐ **Yes** ☐ **No**

5 Enter the names, addresses, and EINs of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

	(a) Name	**(b)** Address	**(c)** EIN	**(d)** Amount paid from filing organization's funds. If none, enter -0-.	**(e)** Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

Electronic Filing Only

Signed via Verifyle: 67f427e431b90d74

Part II-A **Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

A Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

B Check ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals
1a Total lobbying expenditures to influence public opinion (grassroots lobbying)		0
b Total lobbying expenditures to influence a legislative body (direct lobbying)		0
c Total lobbying expenditures (add lines 1a and 1b)	0	0
d Other exempt purpose expenditures		0
e Total exempt purpose expenditures (add lines 1c and 1d)	0	0
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.	0	0

IF the amount on line 1e, column (a) or (b), is:	THEN the lobbying nontaxable amount is:
not over $500,000	20% of the amount on line 1e.
over $500,000 but not over $1,000,000	$100,000 plus 15% of the excess over $500,000.
over $1,000,000 but not over $1,500,000	$175,000 plus 10% of the excess over $1,000,000.
over $1,500,000 but not over $17,000,000	$225,000 plus 5% of the excess over $1,500,000.
over $17,000,000	$1,000,000.

g	Grassroots nontaxable amount (enter 25% of line 1f)	0	0
h	Subtract line 1g from line 1a. If zero or less, enter -0-	0	0
i	Subtract line 1f from line 1c. If zero or less, enter -0-	0	0

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? ☐ **Yes** ☐ **No**

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) Total
2a Lobbying nontaxable amount	0	0	0	0	0
b Lobbying ceiling amount (150% of line 2a, column(e))					0
c Total lobbying expenditures	0	0	0	0	0
d Grassroots nontaxable amount	0	0	0	0	0
e Grassroots ceiling amount (150% of line 2d, column (e))					0
f Grassroots lobbying expenditures	0	0	0	0	0

Electronic Filing Only

Signed via Verifyle: 67f427e431b90d74

Part II-B **Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).**

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.		(a) Yes	(a) No	(b) Amount
1	During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a	Volunteers?			
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c	Media advertisements?			
d	Mailings to members, legislators, or the public?			
e	Publications, or published or broadcast statements?			
f	Grants to other organizations for lobbying purposes?			
g	Direct contact with legislators, their staffs, government officials, or a legislative body?			
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i	Other activities?			
j	Total. Add lines 1c through 1i			0
2a	Did the activities in line 1 cause the organization to not be described in section 501(c)(3)?			
b	If "Yes," enter the amount of any tax incurred under section 4912			
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A **Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).**

			Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?	1		
2	Did the organization make only in-house lobbying expenditures of $2,000 or less?	2		
3	Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	3		

Part III-B **Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No;" OR (b) Part III-A, line 3, is answered "Yes."**

1	Dues, assessments, and similar amounts from members	1	
2	Section 162(e) nondeductible lobbying and political expenditures **(do not include amounts of political expenses for which the section 527(f) tax was paid).**		
a	Current year	2a	
b	Carryover from last year	2b	
c	Total	2c	0
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditures next year?	4	
5	Taxable amount of lobbying and political expenditures. See instructions	5	0

Part IV **Supplemental Information**

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

Electronic Filing Only

Signed via Verifyle: 67f427e431b90d74

Part IV **Supplemental Information** *(continued)*

Electronic Filing Only

Signed via Verifyle: 67f427e431b90d74

SCHEDULE O
(Form 990)
(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization	**Employer identification number**
GULF COAST VETERANS ADVOCACY COUNCIL INC	80-0366346

Form 990, Part VI, Section A, Line 11b: The Form 990 is maintained at the office and is available for review

Form 990, Part VI, Section C, Line 19: The Form 990 is maintained at the office and is available for review

Electronic Filing Only

Signed via Verifyle: 67f427e431b90d74

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS E-file Signature Authorization for a Tax Exempt Entity

For calendar year 2024, or fiscal year beginning _____, 2024, and ending _____, 20 _____

Do not send to the IRS. Keep for your records.

Go to *www.irs.gov/Form8879TE* for the latest information.

OMB No. 1545-0047

2024

Name of filer
GULF COAST VETERANS ADVOCACY COUNCIL INC

EIN or SSN
80-0366346

Name and title of officer or person subject to tax
JOSEPH L HERRING — CEO

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here	[X]	**b** **Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	**1b**	354,617
2a	**Form 990-EZ** check here	[ ]	**b** **Total revenue,** if any (Form 990-EZ, line 9)	**2b**	
3a	**Form 1120-POL** check here	[ ]	**b** **Total tax** (Form 1120-POL, line 22)	**3b**	
4a	**Form 990-PF** check here	[ ]	**b** **Tax based on investment income** (Form 990-PF, Part V, line 5)	**4b**	
5a	**Form 8868** check here	[ ]	**b** **Balance due** (Form 8868, line 3c)	**5b**	
6a	**Form 990-T** check here	[ ]	**b** **Total tax** (Form 990-T, Part III, line 4)	**6b**	
7a	**Form 4720** check here	[ ]	**b** **Total tax** (Form 4720, Part III, line 1)	**7b**	
8a	**Form 5227** check here	[ ]	**b** **FMV of assets at end of tax year** (Form 5227, Item D)	**8b**	
9a	**Form 5330** check here	[ ]	**b** **Tax due** (Form 5330, Part II, line 19)	**9b**	
10a	**Form 8038-CP** check here	[ ]	**b** **Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	**10b**	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that [X] I am an officer of the above entity or [ ] I am a person subject to tax with respect to (name of entity) GULF COAST VETERANS ADVOCACY COUNCIl, (EIN) 80-0366346 and that I have examined a copy of the 2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

[X] I authorize LOCKLIN ACCOUNTING & TAX SERVICES INC to enter my PIN 64366 as my signature

ERO firm name

Enter five numbers, but do not enter all zeros

on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax JOSEPH HERRING Date 04/07/2025

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 50150332501

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature EDNA M SANDERS Date 4/7/2025

ERO Must Retain This Form—See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

Signed via Verifyle: 67f427e431b90d74

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS E-file Signature Authorization for a Tax Exempt Entity

For calendar year 2024, or fiscal year beginning _____, 2024, and ending _____, 20 _____

Do not send to the IRS. Keep for your records.

Go to *www.irs.gov/Form8879TE* for the latest information.

OMB No. 1545-0047

2024

Name of filer	EIN or SSN
GULF COAST VETERANS ADVOCACY COUNCIL INC	80-0366346

Name and title of officer or person subject to tax

JOSEPH L HERRING — CEO

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here	☐	**b** **Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	**1b**	
2a	**Form 990-EZ** check here	☐	**b** **Total revenue,** if any (Form 990-EZ, line 9)	**2b**	
3a	**Form 1120-POL** check here	☐	**b** **Total tax** (Form 1120-POL, line 22)	**3b**	
4a	**Form 990-PF** check here	☐	**b** **Tax based on investment income** (Form 990-PF, Part V, line 5)	**4b**	
5a	**Form 8868** check here	☒	**b** **Balance due** (Form 8868, line 3c)	**5b**	0
6a	**Form 990-T** check here	☐	**b** **Total tax** (Form 990-T, Part III, line 4)	**6b**	
7a	**Form 4720** check here	☐	**b** **Total tax** (Form 4720, Part III, line 1)	**7b**	
8a	**Form 5227** check here	☐	**b** **FMV of assets at end of tax year** (Form 5227, Item D)	**8b**	
9a	**Form 5330** check here	☐	**b** **Tax due** (Form 5330, Part II, line 19)	**9b**	
10a	**Form 8038-CP** check here	☐	**b** **Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	**10b**	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☐ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) GULF COAST VETERANS ADVOCACY COUNCIl, (EIN) 80-0366346 and that I have examined a copy of the 2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☐ I authorize LOCKLIN ACCOUNTING & TAX SERVICES INC (**ERO firm name**) to enter my PIN ☐ (**Enter five numbers, but do not enter all zeros**) as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax JOSEPH JACKSON Date 04/07/2025

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 501503 (**do not enter all zeros**)

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature EDNA M SANDERS Date 4/7/2025

ERO Must Retain This Form—See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

Signed via Verifyle: 67f427e431b90d74

The following questions should be answered in the context of the **FEDERAL** return being electronically filed.
Responses for state efiles are below.

Check ("x") this column to see more information, when available.

☐ Name of signing officer or fiduciary . . JOSEPH HERRING

☐ Check ("X") if foreign officer and does not have a SSN/TIN

OR

☐ Check ("X") if officer opts not to provide SSN/ITIN

OR

Enter SSN/EIN of signing officer or fiduciary 266-80-9825

☐ Total Income from Prior Year return 1,511,781

☐ If claiming deduction for Salary & Wages on current year return, mark this box ☐
and enter the **COUNT** of original W2's reported to SSA for this tax year. .

☐ If claiming Compensation of Officers on current year return, mark this box ☐
and enter the number of officers . . . . . .

☐ Parent Company Name . . . . . .
Parent Company EIN . . . . . .

☐ Business's Primary Physical Address:
Street 1603 NORTH 58TH AVE
Line 2
City PENSACOLA St FL Zip 32506
Country Province Postal Code

☐ Grantor Name . . . . . .
Grantor SSN . . . . . .

☐ Indicate which, if any, of the following forms this entity is required to file.
☐ 720 ☒ 990 ☐ 1042

☐ 940 ☐ 941 ☐ 943 ☐ 944 ☐ 945

☐ Were estimated tax payments made for this entity towards the current tax year's liability?
☐ Yes ☐ No

Note: For EFTPS Confirmation Number, if more than 15 digits, enter the first 15 digits.

First Payment, regardless of quarter or date paid.

Method Direct Debit/ACH ☐ Cash ☐ Check ☐ EFTPS ☐

Amount paid with first quarter . . . . . .

Date payment was requested to be debited . . . . . .

For Cash payments, date cash was deposited. For Check payments, date on check.

Last 4 digits of account number for Direct Debit/ACH or EFTPS payment . .

EFTPS Confirmation Number . . . . . .

Note: For EFTPS Confirmation Number, if more than 15 digits, enter the first 15 digits.

Last Payment, regardless of quarter or date paid.

Do NOT use if only one estimated payment was made.

Method Direct Debit/ACH ☐ Cash ☐ Check ☐ EFTPS ☐

Amount of last payment . . . . . .

Date payment was requested to be debited . . . . . .

For Cash payments, date cash was deposited. For Check payments, date on check.

Last 4 digits of account number for Direct Debit/ACH or EFTPS payment . .

EFTPS Confirmation Number . . . . . .

Form family applicability

1065	1120/F	1120S	990	1041
Y	Y	Y	Y	Y
Y	Y	Y		Y
Y	Y	Y		
	Y	Y		
Y	Y	Y		
Y	Y	Y		
				Y
Y	Y	Y		Y
	Y	Y		Y

Signed via Verifyle: 67f427e431b90d74

Accounting Period Changes (990)

If the organization has changed its accounting period, it must file a Form 990 for the short period resulting from the change. Indicate the approval method that applies to this accounting period change:

- ☐ Revenue Procedure 85-58 rules apply
- ☐ Form 1128 was approved

Part I, Ln 1 and Part III, Ln 1 (990) - Organization's Mission or Most Significant Activities

Part I Line 1 - Briefly describe the organization's mission or most significant activities: **Limit to 220 characters.**

PROVIDE SUPPORT SERVICES FOR VETERANS AND THEIR FAMILIES

Part III Line 1 - Briefly describe the organization's mission: **Limit to 350 characters.**

The mission of the Gulf Coast Veterans Advocacy Council, Inc. is to be a voice for all veterans concerning mental and physical health care, to advocate needed changes in the veteran health care system, and make recommendations to improve the quality of life for the veterans and their families.

Part VI, Line 20 (990) - Books in Possession Of

Name			Phone Number
JOSEPH H HERRING			(850) 346-3996
Address			Foreign Country
1603 NORTH 58TH			
City, Town, or Post Office	State	Zip Code	
PENSACOLA	FL	32506	

Part VII, Section B, Line 1 (990) - Highest Compensated Independent Contractors

Name and address of each independent contractor paid more than $100,000	Description of Services	Compensation
1. Name Street City ST ZIP Check if Business ☐ Foreign Country Foreign Province Postal Code	Explanation	
2. Name Street City ST ZIP Check if Business ☐ Foreign Country Foreign Province Postal Code	Explanation	
3. Name Street City ST ZIP Check if Business ☐ Foreign Country Foreign Province Postal Code	Explanation	
4. Name Street City ST ZIP Check if Business ☐ Foreign Country Foreign Province Postal Code	Explanation	
5. Name Street City ST ZIP Check if Business ☐ Foreign Country Foreign Province Postal Code	Explanation	

Signed via Verifyle: 67f427e431b90d74

Part VIII, Lines 1a-h (990) - Contributions, Gifts, Grants, and Other Amounts

			Cash	Noncash
1	Federated Campaigns	1		
2	Membership dues	2		
3	Fundraising events	3		
4	Related organizations	4		
5	Government grants (contributions)	5		
6	All other contributions, gifts, grants, and similar amounts not included above:			
	Individual Contributions		24,617	
	Other contributions total	6	24,617	0
7	Total	7	24,617	0

Signed via Verifyle: 67f427e431b90d74

Part VIII, Line 7 (990) - Gain/Loss from Sale of Assets Other than Inventory

	Gross sales	Cost, other basis and expenses
Total Public Securities:	0	0
Total Non-Public Securities:	0	0
Total Other Sales:	0	0

	Description	CUSIP #	Check if gain/loss is from sale of public securities	Check if gain/loss is from sale of non public securities	Check if purchaser is a business	Purchaser	Date acquired	Acquisition method	Date sold	Gross sales price	Cost or other basis (Enter one field only)		Expense of sale and cost of improve-ments	Depreciation	Description of Basis Method
											Cost	Donated value			
1															

Signed via Verifyle: 67f427e431b90d74

Part VIII, Line 10 (990) - Gross Sales of Inventory

		Gross Sales	Cost of Goods Sold	Net
	Total:	0	0	0
1	Category			0

Part IX, Line 22 (990) - Depreciation, Depletion, and Amortization

		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
1	Depreciation	0			
2	Depletion	0			
3	Amortization	0			
4	Total	0	0	0	0

Part X, Line 3 (990) - Pledges and Grants Receivable

		Pledges and grants receivable		Allowance for doubtful accounts	
		Beginning	End	Beginning	End
1		0		0	
2		0		0	
3		0		0	
4		0		0	
5		0		0	
6		0		0	
7		0		0	
8		0		0	
9		0		0	
10		0		0	
11	Total pledges and grants receivable	0	0	0	0

Part X, Line 4 (990) - Accounts Receivable

		Accounts receivable		Allowance for doubtful accounts	
		Beginning	End	Beginning	End
1		0		0	
2		0		0	
3		0		0	
4		0		0	
5		0		0	
6		0		0	
7		0		0	
8		0		0	
9		0		0	
10		0		0	
11	Total accounts receivable	0	0	0	0

Signed via Verifyle: 67f427e431b90d74

Part X, Line 7 (990) - Other Notes

	Total:	0	0	0	0	
	Borrower's name	Original amount	Net balance due beginning of year	Balance due end of year	Allowance for doubtful accounts end of year	Purpose of loan
1						

Signed via Verifyle: 67f427e431b90d74

Part X, Lines 10a and 10b (990) - Land, Buildings, and Equipment

		Before Disposition:	0	0	0			
		Less Disposed:	0					
	*** Asset disposed during tax year**	**After Disposition:**	0			0	0	0

	Asset Description and Classification		Beginning of Year			End of Year		
Check (X) if Investment Asset	Category or Item	Asset Classification	Cost/Other Basis	Beginning Accumulated Depreciation	Beginning Balance	Current Year Depreciation	Ending Accumulated Depreciation	Ending Balance

Signed via Verifyle: 67f427e431b90d74

Part X, Lines 11 and 12 (990) - Investments - Securities

					Total:	0	0	0
	Description	Check if Publicly Traded Securities?	Check if Financial Derivatives	Check if Closely-Held Equity Interests	Number of Shares/ Face Value	Value at Time of Donation	Beginning Balance Book Value	Ending Balance Book Value
1								0

Signed via Verifyle: 67f427e431b90d74

Part X, Line 13 (990) - Investments - Program Related

		Total:	0	0	0
	Description		Book value	Beginning	Ending
1					0

Signed via Verifyle: 67f427e431b90d74

Part X, Line 14 (990) - Intangible Assets

		Before Disposition:	0	0	0			
		Less Disposed:	0					
	*** Asset disposed during tax year**	**After Disposition:**	0			0	0	0

	Asset Description and Classification		Beginning of Year			End of Year		
Check (X) if Investment Asset	Category or Item	Asset Classification	Cost/Other Basis	Beginning Accumulated Amortization	Beginning Balance	Current Year Amortization	Ending Accumulated Amortization	Ending Balance

Signed via Verifyle: 67f427e431b90d74

Part X, Line 15 (990) - Other Assets

		Total:	0	0
	Description		Beginning	End
1				

Part X, Lines 23 and 24 (990) - Secured and Unsecured Notes Payable

		Total:	0	0
	Lender's name	Check if Unsecured	Balance due beginning of year	Balance due end of year
1				

Part X, Line 25 (990) - Other Liabilities

		Total:	0	0
	Description		Beginning	End
1	Federal income taxes		0	0
2				

Late Filing Penalty (990)

End of tax year	12/31/2024
Tax return due date	5/15/2025
Extended due date	11/17/2025

Late payment penalty and late interest do not apply.

Late Filing Penalty

Enter the due date or extended due date if extension was filed	5/15/2025	
Enter the date the tax return will be filed		
Enter the amount of Gross Receipts	354,617	
Number of days filed late	0	
Penalty per day	25	
Total late filing penalty		0
Total Late Filing Penalty		0

Where to File (990)

For tax years beginning on or after July 2, 2019, section 3101 of P. L. 116-25 requires that returns by exempt organizations be filed electronically. See instructions for more information.

Signed via Verifyle: 67f427e431b90d74

EDNA M SANDERS
156 OVERLOOK DR
PENSACOLA, FL 32503

May 7, 2024

GULF COAST VETERANS ADVOCACY COUNCIL INC
1603 NORTH 58TH AVE
PENSACOLA, FL 32506

Dear GULF COAST VETERANS ADVOCACY COUNCIL INC,

Thank you for choosing our firm to prepare your income tax returns for tax year 2023. This letter confirms the services we will provide.

We will prepare your federal and state returns for tax year 2023 based on information you provide. Although our work will not include procedures to discover irregularities or inaccuracies in the tax data you provide, we may ask for clarification of certain information, or additional information, so that we can prepare accurate and complete returns for you.

It is your responsibility to provide all necessary information related to income and deductions for tax year 2023, and to respond to our inquiries in a timely manner so that we are able to accurately complete your returns by the appropriate due dates.

You are responsible for maintaining appropriate records, such as official tax documents you receive, receipts and substantiation for your deductions, and purchase and sales information for assets.

It is your responsibility to review your returns before they are filed to determine that all income has been correctly reported and that you have substantiation for your deductions. Filing your returns by the due dates is your responsibility.

If your returns are later selected for review or audit by taxing authorities, we will be glad to assist or represent you if you desire. Our fees for preparing your returns do not include time that might be necessary to assist you during a taxing authority review.

Our fees for preparation of your returns are based upon our standard billing rates plus out-of-pocket expenses. Our invoices are due and payable upon presentation.

If this letter accurately summarizes your understanding of our agreement relating to the preparation of your tax returns, please sign the enclosed copy in the space indicated and return it to us.

Thank you again for choosing our firm to prepare your 2023 tax return. We appreciate your business.

Sincerely,

_____
EDNA M SANDERS

Accepted by:

_____ Date _____

_____ Date _____

LOCKLIN ACCOUNTING & TAX SERVICES INC
156 OVERLOOK DR
PENSACOLA, FL 32503
Phone: (850) 469-4882
Fax: (866) 610-5619
EDNA@LOCKLINACCOUNTING.COM

May 7, 2024

GULF COAST VETERANS ADVOCACY COUNCIL INC
1603 NORTH 58TH AVE
PENSACOLA, FL 32506

Dear Sir,

I have prepared your 2023 Form 990 based on the information you provided. Please review the enclosed copy and contact me if any records need correcting before being e-filed.

There are no taxes or fees due with the return.

If you have any questions about the return(s) or about GULF COAST VETERANS ADVOCACY COUNCIL INC'stax situation during the year, please do not hesitate to call me at (850) 469-4882. I appreciate this opportunity to serve you.

Sincerely,

EDNA M SANDERS
LOCKLIN ACCOUNTING & TAX SERVICES INC

Privacy Notice
As a tax practitioner, I receive and collect nonpublic personal information from various forms andstatements that you provide. I do not disclose such information unless you instruct me to do so. I maintain physical, electronic,and procedural safeguards that comply with federal regulations to guard your nonpublic personal information.

Federal
Tax Return

GULF COAST VETERANS ADVOCACY COUNCIL INC

2023

LOCKLIN ACCOUNTING & TAX SERVICES INC
156 OVERLOOK DR
PENSACOLA, FL 32503
Phone: (850) 469-4882
Fax: (866) 610-5619
EDNA@LOCKLINACCOUNTING.COM

LOCKLIN ACCOUNTING & TAX SERVICES INC
156 OVERLOOK DR
PENSACOLA, FL 32503
(850) 469-4882

Invoice for 2023 Tax Year

GULF COAST VETERANS ADVOCACY COUNCIL INC
1603 NORTH 58TH AVE
PENSACOLA, FL 32506

(850) 346-3996 (Primary Cell)

Invoice Date: May 07, 2024 **Invoice Number: GULCVAC_990**

Statement of Charges

Total Charges for Forms and Schedules	1,650.00
TOTAL	1,650.00

Description
8868 - Extension of Time to File an Exempt Organiza
8879-TE - E-File Signature Authorization Tax Exemp
990 - Return of Organization Exempt from Income Ta
Authentication Info - Taxpayer/Authorized Signer Aut
Sch A (990) - Public Charity Status and Public Suppo
Sch B (990) - Schedule B - Schedule of Contributors
Sch C (990) - Political Campaign and Lobbying Activi
Sch O (990) - Supplemental Information to Form 990

Form **8868**

(Rev. January 2024)

Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return or Excise Taxes Related to Employee Benefit Plans

File a separate application for each return.
Go to *www.irs.gov/Form8868* for the latest information.

OMB No. 1545-0047

Electronic filing (*e-file*). You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit *www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.*

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Part I — Identification

Type or Print

File by the due date for filing your return. See instructions.

Name of exempt organization, employer, or other filer, see instructions.	Taxpayer identification number (TIN)
GULF COAST VETERANS ADVOCACY COUNCIL INC	80-0366346
Number, street, and room or suite no. If a P.O. box, see instructions.	
1603 NORTH 58TH AVE	
City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
PENSACOLA, FL 32506	

Enter the Return Code for the return that this application is for (file a separate application for each return) 01

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08		

- After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.
- If this application is for an extension of time to file Form 5330, you must enter the following information.

  Plan Name
  Plan Number
  Plan Year Ending (MM/DD/YYYY)

Part II — Automatic Extension of Time To File for Exempt Organizations (see instructions)

The books are in the care of JOSEPH H HERRING
Telephone No. (850) 346-3996 Fax No.

- If the organization does not have an office or place of business in the United States, check this box . . . . . ☐
- If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . . . . . ☐. If it is for part of the group, check this box. . . . . ☐ and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until 11/15, 20 24, to file the **exempt organization return** for the organization named above. The extension is for the organization's return for:

☒ calendar year 20 23 or

☐ tax year beginning _____, 20 ____, and ending _____, 20 ____.

2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

3a	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	**3a**	$ 0
b	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	**3b**	$ 0
c	**Balance due.** Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	**3c**	$ 0

Part III — Extension of Time To File Form 5330 (see instructions)

1 I request an extension of time until _____, 20 _____, to file Form 5330.

You may be approved for up to a 6-month extension to file Form 5330, after the normal due date of Form 5330.

a	Enter the Code section(s) imposing the tax.	**1a**		
b	Enter the payment amount attached.	**1b**	**$**	
c	For excise taxes under section 4980 or 4980F of the Code, enter the reversion/amendment date (MM/DD/YYYY).	**1c**		

2 State in detail why you need the extension.

Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made on this form are true, correct, and complete, and that I am authorized to prepare this application.

Signature **Date**

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

A For the 2023 calendar year, or tax year beginning , and ending

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization: GULF COAST VETERANS ADVOCACY COUNCIL INC
Doing business as:
Number and street (or P.O. box if mail is not delivered to street address): 1603 NORTH 58TH AVE
Room/suite:
City or town: PENSACOLA
State: FL
ZIP code: 32506
Foreign country name / Foreign province/state/county / Foreign postal code:

D Employer identification number: 80-0366346

E Telephone number: (850) 346-3996

G Gross receipts $: 1,450,046

F Name and address of principal officer: JOSEPH L HERRING 1603 NORTH 58TH AVE, PENSACOLA, FL 3250

H(a) Is this a group return for subordinates? ☐ Yes ☒ No
H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions
H(c) Group exemption number:

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ((insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: WWW.GCVACFLALMS.ORG

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 2010

M State of legal domicile: FL

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: PROVIDE SUPPORT SERVICES FOR VETERANS A THEIR FAMILIES

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	7
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	7
5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	0
6	Total number of volunteers (estimate if necessary)	6	
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	19,866	30,046
9	Program service revenue (Part VIII, line 2g)	1,187,000	1,420,000
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0	0
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0	0
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,206,866	1,450,046

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	0
14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	0	0
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b	Total fundraising expenses (Part IX, column (D), line 25) 0		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	1,206,866	1,455,325
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	1,206,866	1,455,325
19	Revenue less expenses. Subtract line 18 from line 12	0	-5,279

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	6,661	1,382
21	Total liabilities (Part X, line 26)	0	0
22	Net assets or fund balances. Subtract line 21 from line 20	6,661	1,382

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer
Date
JOSEPH L HERRING CEO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
EDNA M SANDERS	EDNA M SANDERS	5/7/2024		P00266299

Firm's name: LOCKLIN ACCOUNTING & TAX SERVICES INC — Firm's EIN: 26-2591091
Firm's address: 156 OVERLOOK DR, PENSACOLA, FL 32503 — Phone no.: (850) 469-4882

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2023)

HTA

Electronic Filing Only

Part III **Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III . . . . . ☐

1 Briefly describe the organization's mission:

The mission of the Gulf Coast Veterans Advocacy Council, Inc. is to be a voice for all veterans concerning mental and physical health care, to advocate needed changes in the veteran health care system, and make recommendations to improve the quality of life for the veterans and their families.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . . ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . . ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ including grants of $) (Revenue $)

DOD SURPLUS DONATION TO VERTERANS STAND DOWN FOR DISTRUBUTION TO HOMELESS VETERANS AND THEIR FAMILIES. THESE ITEMS CONSIST OF CLOTHING, BOOTS, UNDERGARMENTS, WINTER COATS, BLANKETS, BACKPACKS, SLEEPING BAGS, ETC.

4b (Code:) (Expenses $ including grants of $) (Revenue $)

TRUCK LOAD - FOOD FOR GIVEAWAY DELIVERED IN TRACTOR TRAILORS FOR DISTRIBUTION

4c (Code:) (Expenses $ including grants of $) (Revenue $)

OTHER SERVICES FOR VETERANS AND FAMILIES

4d Other program services (Describe on Schedule O.)

(Expenses $ 0 including grants of $ 0) (Revenue $ 0)

4e Total program service expenses 0

Electronic Filing Only

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions	2		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a		X
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions.	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X

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Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	0		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c			

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Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

				Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	0		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b			
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a			X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			X
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15			X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			X
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17			

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Part VI **Governance, Management, and Disclosure** *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*
Check if Schedule O contains a response or note to any line in this Part VI X

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year . . . . If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	1a	7		
b	Enter the number of voting members included on line 1a, above, who are independent	1b	7		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? .	11a	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a		X
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c		
13	Did the organization have a written whistleblower policy?	13		X
14	Did the organization have a written document retention and destruction policy?	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official.	15a		X
b	Other officers or key employees of the organization	15b		X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☐ Upon request ☐ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records

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Part VII **Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII . . . . . ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☒ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JOSEPH HERRING	40.00									
CEO	40.00			X						
(2) ROBBIE GREGG	40.00									
OFFICER	40.00			X						
(3) JESSIE GAITHER	35.00									
COMPLIANCE OFFICER	35.00			X						
(4) RICHARD ZANI	40.00									
EXECUTIVE SECRETARY	40.00			X						
(5) VERNON WATSON	35.00									
CFO	35.00			X						
(6) KREN BALETIN	40.00									
EXECUTIVE DIRECTOR	40.00			X						
(7)										
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

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Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b **Subtotal**								0	0	0
c **Total from continuation sheets to Part VII, Section A**								0	0	0
d **Total (add lines 1b and 1c)**								0	0	0

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 0

			Yes	No
3	Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4		X
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
		0
		0
		0
		0
		0

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization 0

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Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII. ☐

					(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512–514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a	0				
	b	Membership dues	1b	0				
	c	Fundraising events	1c	0				
	d	Related organizations	1d	0				
	e	Government grants (contributions)	1e	0				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	30,046				
	g	Noncash contributions included in lines 1a–1f	1g	$ 0				
	h	**Total.** Add lines 1a–1f			30,046			
Program Service Revenue				Business Code				
	2a	DOD			800,000			
	b	Government Grant			620,000			
	c				0			
	d				0			
	e				0			
	f	All other program service revenue			0			
	g	**Total.** Add lines 2a–2f			1,420,000			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)			0			
	4	Income from investment of tax-exempt bond proceeds			0			
	5	Royalties			0			
				(i) Real / (ii) Personal				
	6a	Gross rents	6a					
	b	Less: rental expenses	6b					
	c	Rental income or (loss)	6c	0 / 0				
	d	Net rental income or (loss)			0			
				(i) Securities / (ii) Other				
	7a	Gross amount from sales of assets other than inventory	7a	0 / 0				
	b	Less: cost or other basis and sales expenses	7b	0 / 0				
	c	Gain or (loss)	7c	0 / 0				
	d	Net gain or (loss)			0			
	8a	Gross income from fundraising events (not including $ 0 of contributions reported on line 1c). See Part IV, line 18	8a	0				
	b	Less: direct expenses	8b	0				
	c	Net income or (loss) from fundraising events			0			
	9a	Gross income from gaming activities. See Part IV, line 19	9a	0				
	b	Less: direct expenses	9b	0				
	c	Net income or (loss) from gaming activities			0			
	10a	Gross sales of inventory, less returns and allowances	10a	0				
	b	Less: cost of goods sold	10b	0				
	c	Net income or (loss) from sales of inventory			0			
Miscellaneous Revenue				Business Code				
	11a				0			
	b				0			
	c				0			
	d	All other revenue			0			
	e	**Total.** Add lines 11a–11d			0			
	12	**Total revenue.** See instructions.			1,450,046	0	0	0

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Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX . . . . . ☐

	Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	0			
2	Grants and other assistance to domestic individuals. See Part IV, line 22	0			
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	0			
4	Benefits paid to or for members	0			
5	Compensation of current officers, directors, trustees, and key employees	0		0	
6	Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7	Other salaries and wages	0			
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	0			
9	Other employee benefits	0			
10	Payroll taxes	0			
11	Fees for services (nonemployees):				
a	Management	0			
b	Legal	61	61		
c	Accounting	2,550	2,550		
d	Lobbying	0			
e	Professional fundraising services. See Part IV, line 17	0			
f	Investment management fees	0			
g	Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	0		0	
12	Advertising and promotion	2,674	2,674		
13	Office expenses	2,148	2,148		
14	Information technology	1,105	1,105		
15	Royalties	0			
16	Occupancy	8,312	8,312		
17	Travel	0			
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	1,820	1,820		
19	Conferences, conventions, and meetings	0			
20	Interest	0			
21	Payments to affiliates	0			
22	Depreciation, depletion, and amortization	0	0	0	0
23	Insurance	1,196	1,196		
24	Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a	TELEPHONE	7,098	7,098		
b	ADMINISTRATIVE/SUBSCRIPTIONS	7,261	7,261		
c	CONTRACT LABOR	1,100	1,100		
d	PROGRAM SERVICES	1,420,000	1,420,000		
e	All other expenses	0	0		
25	**Total functional expenses.** Add lines 1 through 24e	1,455,325	1,455,325	0	0
26	**Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

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Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X . . . . . ☐

			(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing	6,661	1	1,382
	2	Savings and temporary cash investments	0	2	
	3	Pledges and grants receivable, net	0	3	0
	4	Accounts receivable, net	0	4	0
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	0	5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)	0	6	
	7	Notes and loans receivable, net	0	7	0
	8	Inventories for sale or use	0	8	
	9	Prepaid expenses and deferred charges	0	9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a: 0			
	b	Less: accumulated depreciation — 10b: 0	0	10c	0
	11	Investments—publicly traded securities	0	11	0
	12	Investments—other securities. See Part IV, line 11	0	12	0
	13	Investments—program-related. See Part IV, line 11	0	13	0
	14	Intangible assets	0	14	0
	15	Other assets. See Part IV, line 11	0	15	0
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	6,661	16	1,382
Liabilities	17	Accounts payable and accrued expenses	0	17	
	18	Grants payable	0	18	
	19	Deferred revenue	0	19	
	20	Tax-exempt bond liabilities	0	20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D	0	21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	0	22	
	23	Secured mortgages and notes payable to unrelated third parties	0	23	0
	24	Unsecured notes and loans payable to unrelated third parties	0	24	0
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D	0	25	0
	26	**Total liabilities.** Add lines 17 through 25	0	26	0
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ☐ and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	0	27	
	28	Net assets with donor restrictions	0	28	
		Organizations that do not follow FASB ASC 958, check here ☒ and complete lines 29 through 33.			
	29	Capital stock or trust principal, or current funds	0	29	
	30	Paid-in or capital surplus, or land, building, or equipment fund	10,749	30	10,749
	31	Retained earnings, endowment, accumulated income, or other funds	-4,088	31	-9,367
	32	Total net assets or fund balances	6,661	32	1,382
	33	Total liabilities and net assets/fund balances	6,661	33	1,382

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Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI . . . . . ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,450,046
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,455,325
3	Revenue less expenses. Subtract line 2 from line 1	3	-5,279
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	6,661
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,382

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII . . . . . ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☒ Cash ☐ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both.			
	☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b		X
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both.			
	☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c		
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

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SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization	Employer identification number
GULF COAST VETERANS ADVOCACY COUNCIL INC	80-0366346

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An agricultural research organization described in section **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:

10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations 0

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total					0	0

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Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	40,651	30,856	1,511,651	1,206,866	1,450,046	4,240,070
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0
4 **Total.** Add lines 1 through 3	40,651	30,856	1,511,651	1,206,866	1,450,046	4,240,070
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4						4,240,070

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	40,651	30,856	1,511,651	1,206,866	1,450,046	4,240,070
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						0
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0
11 **Total support.** Add lines 7 through 10						4,240,070

12 Gross receipts from related activities, etc. (see instructions) **12**

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f))	**14**	100.00%
15 Public support percentage from 2022 Schedule A, Part II, line 14	**15**	100.00%

16a **33 1/3% support test—2023.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☒

b **33 1/3% support test—2022.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10%-facts-and-circumstances test—2023.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here**. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

b **10%-facts-and-circumstances test—2022.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here**. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐

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Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						0
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						0
3 Gross receipts from activities that are not an unrelated trade or business under section 513						0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
5 The value of services or facilities furnished by a governmental unit to the organization without charge						0
6 **Total.** Add lines 1 through 5	0	0	0	0	0	0
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						0
c Add lines 7a and 7b	0	0	0	0	0	0
8 **Public support** (Subtract line 7c from line 6.)						0

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6	0	0	0	0	0	0
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						0
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0
c Add lines 10a and 10b	0	0	0	0	0	0
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0
13 **Total support.** (Add lines 9, 10c, 11, and 12.)	0	0	0	0	0	0

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	15	0.00%
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	0.00%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2023** (line 10c, column (f), divided by line 13, column (f))	17	0.00%
18 Investment income percentage from **2022** Schedule A, Part III, line 17	18	0.00%

19a **33 1/3% support tests—2023.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support tests—2022.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

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Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* ***Part VI*** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* ***Part VI*** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* ***Part VI*** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in* ***Part VI*** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in* ***Part VI****, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* ***Part VI.***	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* ***Part VI****.*	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* ***Part VI.***	9b		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* ***Part VI.***	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

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Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on line 11a above?	11b		
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* ***Part VI.***	11c		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in* ***Part VI*** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	2		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* ***Part VI*** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s), or (ii) serving on the governing body of a supported organization? *If "No," explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	2		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* ***Part VI*** *the role the organization's supported organizations played in this regard.*	3		

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (***see instructions***).*

a ☐ The organization satisfied the Activities Test. *Complete* ***line 2*** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* ***line 3*** *below.*

c ☐ The organization supported a governmental entity. *Describe in Part VI how you supported a governmental entity (see instructions).*

			Yes	No
2	Activities Test. ***Answer lines 2a and 2b below.***			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations. ***Answer lines 3a and 3b below.***			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in* ***Part VI.***	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* ***Part VI*** *the role played by the organization in this regard.*	3b		

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Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 *(explain in **Part VI**)*. **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	**1**		
2 Recoveries of prior-year distributions	**2**		
3 Other gross income (see instructions)	**3**		
4 Add lines 1 through 3.	**4**	0	0
5 Depreciation and depletion	**5**		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	**6**		
7 Other expenses (see instructions)	**7**		
8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	**8**	0	0

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	**1a**		
b Average monthly cash balances	**1b**		
c Fair market value of other non-exempt-use assets	**1c**		
d **Total** (add lines 1a, 1b, and 1c)	**1d**	0	0
e **Discount** claimed for blockage or other factors *(explain in detail in **Part VI**)*:			
2 Acquisition indebtedness applicable to non-exempt-use assets	**2**		
3 Subtract line 2 from line 1d.	**3**	0	0
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	**4**	0	0
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	**5**	0	0
6 Multiply line 5 by 0.035.	**6**	0	0
7 Recoveries of prior-year distributions	**7**	0	0
8 **Minimum Asset Amount** (add line 7 to line 6)	**8**	0	0

Section C - Distributable Amount		Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	**1**	0
2 Enter 0.85 of line 1.	**2**	0
3 Minimum asset amount for prior year (from Section B, line 8, column A)	**3**	0
4 Enter greater of line 2 or line 3.	**4**	0
5 Income tax imposed in prior year	**5**	
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	**6**	0

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Electronic Filing Only

Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** *(continued)*

Section D - Distributions			**Current Year**
1	Amounts paid to supported organizations to accomplish exempt purposes	1	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4	Amounts paid to acquire exempt-use assets	4	
5	Qualified set-aside amounts (prior IRS approval required—*provide details in* ***Part VI***)	5	
6	Other distributions (*describe in* ***Part VI***). See instructions.	6	
7	**Total annual distributions.** Add lines 1 through 6.	7	0
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in* ***Part VI***). See instructions.	8	
9	Distributable amount for 2023 from Section C, line 6	9	0
10	Line 8 amount divided by line 9 amount	10	0.000

	Section E - Distribution Allocations (see instructions)	(i) **Excess Distributions**	(ii) **Underdistributions Pre-2023**	(iii) **Distributable Amount for 2023**
1	Distributable amount for 2023 from Section C, line 6			0
2	Underdistributions, if any, for years prior to 2023 (reasonable cause required—*explain in* ***Part VI***). See instructions.			
3	Excess distributions carryover, if any, to 2023			
a	From 2018 0			
b	From 2019 0			
c	From 2020 0			
d	From 2021 0			
e	From 2022 0			
f	**Total** of lines 3a through 3e	0		
g	Applied to underdistributions of prior years		0	
h	Applied to 2023 distributable amount			0
i	Carryover from 2018 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.	0		
4	Distributions for 2023 from Section D, line 7: $ 0			
a	Applied to underdistributions of prior years		0	
b	Applied to 2023 distributable amount			0
c	Remainder. Subtract lines 4a and 4b from line 4.	0		
5	Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* ***Part VI***. See instructions.		0	
6	Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* ***Part VI.*** See instructions.			0
7	**Excess distributions carryover to 2024.** Add lines 3j and 4c.	0		
8	Breakdown of line 7:			
a	Excess from 2019 0			
b	Excess from 2020 0			
c	Excess from 2021 0			
d	Excess from 2022 0			
e	Excess from 2023 0			

Electronic Filing Only

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Electronic Filing Only

Schedule B (Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2023

Name of the organization
GULF COAST VETERANS ADVOCACY COUNCIL INC

Employer identification number
80-0366346

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	[X] 501(c)(3) (enter number) organization
	[ ] 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	[ ] 527 political organization
Form 990-PF	[ ] 501(c)(3) exempt private foundation
	[ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation
	[ ] 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

[ ] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

[ ] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3 % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year . . . . . $ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Electronic Filing Only

Name of organization: GULF COAST VETERANS ADVOCACY COUNCIL INC

Employer identification number: 80-0366346

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	ESCAMBIA COUNTY 221 PALAFOX ST SUITE 440 PENSACOLA FL 32502 Foreign State or Province: Foreign Country:	$ 2,685	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	DOD SURPLUS DONATION 1100 DEFENSE PENTAGON WASHINGTON DC 20301 Foreign State or Province: Foreign Country:	$ 800,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3	COMMISSIONER MAY DISTRICT 3 1 PENSACOLA FL 32501 Foreign State or Province: Foreign Country:	$ 1,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
4	COMMISSIONER MIKE KOHLER DISTRICT 2 1 PENSACOLA FL 32501 Foreign State or Province: Foreign Country:	$ 2,500	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
5	LA RUBY MAY 1 PENSACOLA FL 32501 Foreign State or Province: Foreign Country:	$ 1,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
6	MEMBERS FIRST CREDIT UNION 1 PENSACOLA FL 32501 Foreign State or Province: Foreign Country:	$ 500	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Electronic Filing Only

Name of organization: GULF COAST VETERANS ADVOCACY COUNCIL INC

Employer identification number: 80-0366346

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	PEN AIR CREDIT UNION 1 PENSACOLA FL 32501 Foreign State or Province: Foreign Country:	$ 5,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
8	BISAYAN CONNECTION PENSACOLA 7421 PETYERSON LN PENSACOLA FL 32506 Foreign State or Province: Foreign Country:	$ 500	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
9	STEP ONE AUTOMOTIVE GROUP 5600 PENSACOLA BLVD PENSACOLA FL 32505 Foreign State or Province: Foreign Country:	$ 500	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
10	PENSACOLA ENERGY 1 PENSACOLA FL 32501 Foreign State or Province: Foreign Country:	$ 500	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
11	FOOD DONATION 1 PENSACOLA FL 32503 Foreign State or Province: Foreign Country:	$ 620,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
12	VARIOUS CONTRIBUTORS VARIOUS PENSACOLA FL 32503 Foreign State or Province: Foreign Country:	$ 1,849	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Electronic Filing Only

Name of organization: GULF COAST VETERANS ADVOCACY COUNCIL INC
Employer identification number: 80-0366346

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
13	STUDER FOUNDATION P O BOX 2096 PENSACOLA FL 32513 Foreign State or Province: Foreign Country:	$ 2,500	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
14	AMERICAN LEGION POST 240 8666 BULF BEACH HWY PENSACOLA FL 32507 Foreign State or Province: Foreign Country:	$ 200	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
15	PETE MOORE AUTOMOTIVE TEAM 1 PENSACOLA FL 32507 Foreign State or Province: Foreign Country:	$ 1,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
16	PETERSON ENGINEERING INC 1 PENSACOLA FL 32501 Foreign State or Province: Foreign Country:	$ 1,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
17	WELLCARE 1 PENSACOLA FL 32501 Foreign State or Province: Foreign Country:	$ 5,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
	Foreign State or Province: Foreign Country:	$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Electronic Filing Only

Name of organization
GULF COAST VETERANS ADVOCACY COUNCIL INC

Employer identification number
80-0366346

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	**(b) Description of noncash property given**	**(c) FMV (or estimate)** (See instructions.)	**(d) Date received**
		$	
(a) No. from Part I	**(b) Description of noncash property given**	**(c) FMV (or estimate)** (See instructions.)	**(d) Date received**
		$	
(a) No. from Part I	**(b) Description of noncash property given**	**(c) FMV (or estimate)** (See instructions.)	**(d) Date received**
		$	
(a) No. from Part I	**(b) Description of noncash property given**	**(c) FMV (or estimate)** (See instructions.)	**(d) Date received**
		$	
(a) No. from Part I	**(b) Description of noncash property given**	**(c) FMV (or estimate)** (See instructions.)	**(d) Date received**
		$	

Electronic Filing Only

Name of organization
GULF COAST VETERANS ADVOCACY COUNCIL INC

Employer identification number
80-0366346

Part III ***Exclusively*** **religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e) and** the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this information once. See instructions.) $ 0

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
For. Prov. Country	

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
For. Prov. Country	

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
For. Prov. Country	

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
For. Prov. Country	

Electronic Filing Only

SCHEDULE C
(Form 990)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under Section 501(c) and Section 527

Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

If the organization answered "Yes" on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then:

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes" on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then:

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes" on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then:

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization	**Employer identification number**
GULF COAST VETERANS ADVOCACY COUNCIL INC	80-0366346

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV. See instructions for definition of "political campaign activities."

2 Political campaign activity expenditures. See instructions . . . . . $

3 Volunteer hours for political campaign activities. See instructions . . . . . .

Part I-B Complete if the organization is exempt under section 501(c)(3).

1 Enter the amount of any excise tax incurred by the organization under section 4955 . . . . . $

2 Enter the amount of any excise tax incurred by organization managers under section 4955 . . . . $

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? . . . . . ☐ **Yes** ☐ **No**

4a Was a correction made? . . . . . ☐ **Yes** ☐ **No**

b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities . . . . . $

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities . . . . . $

3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b . . . . . $ 0

4 Did the filing organization file **Form 1120-POL** for this year? . . . . . ☐ **Yes** ☐ **No**

5 Enter the names, addresses, and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

	(a) Name	**(b)** Address	**(c)** EIN	**(d)** Amount paid from filing organization's funds. If none, enter -0-.	**(e)** Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

Electronic Filing Only

Part II-A **Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

A Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

B Check ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals
1a Total lobbying expenditures to influence public opinion (grassroots lobbying)		0
b Total lobbying expenditures to influence a legislative body (direct lobbying)		0
c Total lobbying expenditures (add lines 1a and 1b)	0	0
d Other exempt purpose expenditures		0
e Total exempt purpose expenditures (add lines 1c and 1d)	0	0
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.	0	0
g Grassroots nontaxable amount (enter 25% of line 1f)	0	0
h Subtract line 1g from line 1a. If zero or less, enter -0-	0	0
i Subtract line 1f from line 1c. If zero or less, enter -0-	0	0

If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:
not over $500,000	20% of the amount on line 1e.
over $500,000 but not over $1,000,000,	$100,000 plus 15% of the excess over $500,000.
over $1,000,000 but not over $1,500,000,	$175,000 plus 10% of the excess over $1,000,000.
over $1,500,000 but not over $17,000,000,	$225,000 plus 5% of the excess over $1,500,000.
over $17,000,000,	$1,000,000.

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? ☐ **Yes** ☐ **No**

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) Total
2a Lobbying nontaxable amount		0	0	0	0
b Lobbying ceiling amount (150% of line 2a, column(e))					0
c Total lobbying expenditures		0	0	0	0
d Grassroots nontaxable amount		0	0	0	0
e Grassroots ceiling amount (150% of line 2d, column (e))					0
f Grassroots lobbying expenditures		0	0	0	0

Electronic Filing Only

Part II-B **Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).**

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.	(a) Yes	(a) No	(b) Amount
1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities?			
j Total. Add lines 1c through 1i			0
2a Did the activities in line 1 cause the organization to not be described in section 501(c)(3)?			
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A **Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).**

			Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?	**1**		
2	Did the organization make only in-house lobbying expenditures of $2,000 or less?	**2**		
3	Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	**3**		

Part III-B **Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."**

1	Dues, assessments and similar amounts from members	**1**	
2	Section 162(e) nondeductible lobbying and political expenditures **(do not include amounts of political expenses for which the section 527(f) tax was paid).**		
a	Current year	**2a**	
b	Carryover from last year	**2b**	
c	Total	**2c**	0
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	**3**	
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditures next year?	**4**	
5	Taxable amount of lobbying and political expenditures. See instructions	**5**	0

Part IV **Supplemental Information**

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

Electronic Filing Only

Part IV **Supplemental Information** *(continued)*

Electronic Filing Only

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization	Employer identification number
GULF COAST VETERANS ADVOCACY COUNCIL INC	80-0366346

Form 990, Part VI, Section A, Line 11b: The Form 990 is maintained at the office and is available for review

Form 990, Part VI, Section C, Line 19: The Form 990 is maintained at the office and is available for review

Electronic Filing Only

Name of the organization	Employer identification number
GULF COAST VETERANS ADVOCACY COUNCIL INC	80-0366346

Electronic Filing Only

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS E-file Signature Authorization for a Tax Exempt Entity

For calendar year 2023, or fiscal year beginning _____, 2023, and ending _____, 20 _____

Do not send to the IRS. Keep for your records.

Go to *www.irs.gov/Form8879TE* for the latest information.

OMB No. 1545-0047

2023

Name of filer
GULF COAST VETERANS ADVOCACY COUNCIL INC

EIN or SSN
80-0366346

Name and title of officer or person subject to tax
JOSEPH L HERRING — CEO

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here	[X]	**b** **Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	**1b**	1,450,046
2a	**Form 990-EZ** check here	[ ]	**b** **Total revenue,** if any (Form 990-EZ, line 9)	**2b**	
3a	**Form 1120-POL** check here	[ ]	**b** **Total tax** (Form 1120-POL, line 22)	**3b**	
4a	**Form 990-PF** check here	[ ]	**b** **Tax based on investment income** (Form 990-PF, Part V, line 5)	**4b**	
5a	**Form 8868** check here	[ ]	**b** **Balance due** (Form 8868, line 3c)	**5b**	
6a	**Form 990-T** check here	[ ]	**b** **Total tax** (Form 990-T, Part III, line 4)	**6b**	
7a	**Form 4720** check here	[ ]	**b** **Total tax** (Form 4720, Part III, line 1)	**7b**	
8a	**Form 5227** check here	[ ]	**b** **FMV of assets at end of tax year** (Form 5227, Item D)	**8b**	
9a	**Form 5330** check here	[ ]	**b** **Tax due** (Form 5330, Part II, line 19)	**9b**	
10a	**Form 8038-CP** check here	[ ]	**b** **Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	**10b**	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that [X] I am an officer of the above entity or [ ] I am a person subject to tax with respect to (name of entity) GULF COAST VETERANS ADVOCACY COUNCIl, (EIN) 80-0366346 and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

[X] I authorize LOCKLIN ACCOUNTING & TAX SERVICES INC to enter my PIN 64366 as my signature

ERO firm name

Enter five numbers, but do not enter all zeros

on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____ Date _____

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

50150332501

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature EDNA M SANDERS Date 5/7/2024

ERO Must Retain This Form—See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS E-file Signature Authorization for a Tax Exempt Entity

For calendar year 2023, or fiscal year beginning _____, 2023, and ending _____, 20 _____

Do not send to the IRS. Keep for your records.

Go to *www.irs.gov/Form8879TE* for the latest information.

OMB No. 1545-0047

2023

Name of filer
GULF COAST VETERANS ADVOCACY COUNCIL INC

EIN or SSN
80-0366346

Name and title of officer or person subject to tax
JOSEPH L HERRING — CEO

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here	☐	**b** **Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	**1b**	
2a	**Form 990-EZ** check here	☐	**b** **Total revenue,** if any (Form 990-EZ, line 9)	**2b**	
3a	**Form 1120-POL** check here	☐	**b** **Total tax** (Form 1120-POL, line 22)	**3b**	
4a	**Form 990-PF** check here	☐	**b** **Tax based on investment income** (Form 990-PF, Part V, line 5)	**4b**	
5a	**Form 8868** check here	☒	**b** **Balance due** (Form 8868, line 3c)	**5b**	0
6a	**Form 990-T** check here	☐	**b** **Total tax** (Form 990-T, Part III, line 4)	**6b**	
7a	**Form 4720** check here	☐	**b** **Total tax** (Form 4720, Part III, line 1)	**7b**	
8a	**Form 5227** check here	☐	**b** **FMV of assets at end of tax year** (Form 5227, Item D)	**8b**	
9a	**Form 5330** check here	☐	**b** **Tax due** (Form 5330, Part II, line 19)	**9b**	
10a	**Form 8038-CP** check here	☐	**b** **Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	**10b**	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☐ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) GULF COAST VETERANS ADVOCACY COUNCIl, (EIN) 80-0366346 and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize LOCKLIN ACCOUNTING & TAX SERVICES INC (**ERO firm name**) to enter my PIN 64366 (**Enter five numbers, but do not enter all zeros**) as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____ Date 5/7/2024

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 50150332501 (**do not enter all zeros**)

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature EDNA M SANDERS Date _____

ERO Must Retain This Form—See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

The following questions should be answered in the context of the **FEDERAL** return being electronically filed.
Responses for state efiles are below.

Check ("x") this column to see more information, when available.	Form family applicability				
	1065	1120/F	1120S	990	1041
☐ Name of signing officer or fiduciary . . JOSEPH HERRING					
☐ Check ("X") if foreign officer and does not have a SSN/TIN					
OR					
☐ Check ("X") if officer opts not to provide SSN/ITIN					
OR					
Enter SSN/EIN of signing officer or fiduciary 266-80-9825	Y	Y	Y	Y	Y
☐ Total Income from Prior Year return	Y	Y	Y		Y
☐ If claiming deduction for Salary & Wages on current year return, mark this box ☐ and enter the **COUNT** of original W2's reported to SSA for this tax year. .	Y	Y	Y		
☐ If claiming Compensation of Officers on current year return, mark this box ☐ and enter the number of officers		Y	Y		
☐ Parent Company Name	Y	Y	Y		
Parent Company EIN					
☐ Business's Primary Physical Address:					
Street 1603 NORTH 58TH AVE					
Line 2					
City PENSACOLA St FL Zip 32506					
Country Province Postal Code	Y	Y	Y		
☐ Grantor Name					
Grantor SSN					Y
☐ Indicate which, if any, of the following forms this entity is required to file.					
☐ 720 ☐ 990 ☐ 1042					
☐ 940 ☐ 941 ☐ 943 ☐ 944 ☐ 945	Y	Y	Y		Y
☐ Were estimated tax payments made for this entity towards the current tax year's liability?					
☐ Yes ☐ No		Y	Y		Y

Note: For EFTPS Confirmation Number, if more than 15 digits, enter the first 15 digits.

First Payment, regardless of quarter or date paid.

Method Direct Debit/ACH ☐ Cash ☐ Check ☐ EFTPS ☐

Amount paid with first quarter . . . . . .

Date payment was requested to be debited . . . . . .

For Cash payments, date cash was deposited. For Check payments, date on check.

Last 4 digits of account number for Direct Debit/ACH or EFTPS payment . .

EFTPS Confirmation Number . . . . . .

Note: For EFTPS Confirmation Number, if more than 15 digits, enter the first 15 digits.

Last Payment, regardless of quarter or date paid.

Do NOT use if only one estimated payment was made.

Method Direct Debit/ACH ☐ Cash ☐ Check ☐ EFTPS ☐

Amount of last payment . . . . . .

Date payment was requested to be debited . . . . . .

For Cash payments, date cash was deposited. For Check payments, date on check.

Last 4 digits of account number for Direct Debit/ACH or EFTPS payment . .

EFTPS Confirmation Number . . . . . .

Books in Care Of (8868)

Name			
[X] Person [ ] Business JOSEPH H HERRING			
Address 1603 NORTH 58TH		Fax no.	Telephone no. (850) 346-3996
City PENSACOLA	State FL	Zip code 32506	Foreign country

Electronic Filing Information (8868)

Signature Method

[X] Option (1) - Using Practitioner PIN. Use Section (A) below.

[ ] Option (2) - Scanned 8453-TE.

PIN Information Enter information below

	(A) Practitioner PIN:			
	PIN (5 Digits)	TP entered	ERO entered	
Taxpayer PIN:	64366	[ ]	[X]	If the ERO entered taxpayer PIN, you must fill out the 8879-TE (IRS e-file Signature Authorization Form).
ERO PIN:	32501			

EFIN

Enter your 6-digit EFIN number. You can enter EFINs in the Preparer Table.

EFIN: 501503

Submission ID

The Submission ID for this e-File will be computed automatically when an EFIN is entered above. It will only be regenerated if a 'Rejected by EFC' or 'Rejected by Agency' acknowledgement is received and the e-File is recreated.

Submission ID: 5015032024105n7pfki8

Name Control

Click here to see Knowledge Base Document 14500, for more information on Name Controls

GULF

Organization Information

Please enter all taxpayer demographic data on the Main Information form.

Officer name	Officer Title	Date return signed
JOSEPH L HERRING	CEO	05/07/2024
Officer Email address	**Officer Phone**	**Officer Foreign phone**
JOSEPHHERRING.GCVAC@GMAIL.COM	(850) 346-3996	

Payment Options for Electronically Filed Extension (8868)

Zero Balance Option

[X] Taxes have been paid in full.

Payment Options

[ ] You owe $0 in tax liability.

[ ] Direct Debit. Complete the Bank Information on the Bank Account Info form. Be sure to include the payment date below.

[ ] Electronic Federal Tax Payment System (EFTPS). Visit http://www.eftps.gov/

Bank Information

Tax Payer's Bank Information:

Routing number:

Account number:

Type of account: [ ] Checking [ ] Savings

If a payment is due, enter the date of payment and the amount you will pay.

This date may not be before today's date or after May 15, 2024 to avoid penalties and interest.

Date

Amount to Pay 0

Perjury Statement
Under penalties of perjury, I declare that I am an officer of the above exempt organization and that I have examined a copy of the exempt organization's 2023 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete.

Consent to Disclosure
I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the exempt organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) an indication of any refund offset, (c) the reason for any delay in processing the return or refund, and (d) the date of any refund.

Officer's Signature
I am signing this Tax Return and Electronic Funds Withdrawal Consent, if applicable, by entering my self-selected PIN below.

Officer's PIN 64366 Date: 5/7/2024

ERO Declaration
I declare that the information contained in this electronic return is the information furnished to me by the corporation. If the exempt organization furnished me a completed return, I declare that the information contained in this electronic return is identical to that contained in the return provided by the exempt organization. If the furnished return was signed by a paid preparer, I declare I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am the paid preparer, under the penalties of perjury, I declare that I have examined this electronic return, and to the best of my knowledge and belief, it is true, correct, and complete. This declaration is based on all information of which I have any knowledge.

ERO Signature
I am signing this tax return by entering my PIN below:
ERO's PIN 50150332501
(Enter EFIN plus 5 self-selected numerics)

Where to File (8868)

☐ Do NOT mail form 8453-TE. A signed, scanned copy must be attached to the electronic return.
From the E-Services menu, select E-File, then 'Attachments for 1120 / 990 / 1065'.

☐ File Form 8868 at the applicable IRS address listed below.
Department of the Treasury
Internal Revenue Service Center
Ogden, UT 84201-0045

Accounting Period Changes (990)

If the organization has changed its accounting period, it must file a Form 990 for the short period resulting from the change.
Indicate the approval method that applies to this accounting period change:

☐ Revenue Procedure 85-58 rules apply

☐ Form 1128 was approved

Part I, Ln 1 and Part III, Ln 1 (990) - Organization's Mission or Most Significant Activities

Part I Line 1 - Briefly describe the organization's mission or most significant activities: **Limit to 220 characters.**

PROVIDE SUPPORT SERVICES FOR VETERANS AND THEIR FAMILIES

Part III Line 1 - Briefly describe the organization's mission: **Limit to 350 characters.**

The mission of the Gulf Coast Veterans Advocacy Council, Inc. is to be a voice for all veterans concerning mental and physical health care, to advocate needed changes in the veteran health care system, and make recommendations to improve the quality of life for the veterans and their families.

Part VI, Line 20 (990) - Books in Possession Of

Name			Phone Number
JOSEPH H HERRING			(850) 346-3996
Address			Foreign Country
1603 NORTH 58TH			
City, Town, or Post Office	State	Zip Code	
PENSACOLA	FL	32506	

Part VII, Section B, Line 1 (990) - Highest Compensated Independent Contractors

Name and address of each independent contractor paid more than $100,000	Description of Services	Compensation
1. Name Street City ST ZIP Check if Business Foreign Country Foreign Province Postal Code	Explanation	
2. Name Street City ST ZIP Check if Business Foreign Country Foreign Province Postal Code	Explanation	
3. Name Street City ST ZIP Check if Business Foreign Country Foreign Province Postal Code	Explanation	
4. Name Street City ST ZIP Check if Business Foreign Country Foreign Province Postal Code	Explanation	
5. Name Street City ST ZIP Check if Business Foreign Country Foreign Province Postal Code	Explanation	

Part VIII, Lines 1a-h (990) - Contributions, Gifts, Grants, and Other Amounts

			Cash	Noncash
1	Federated Campaigns	1		
2	Membership dues	2		
3	Fundraising events	3		
4	Related organizations	4		
5	Government grants (contributions)	5		
6	All other contributions, gifts, grants, and similar amounts not included above:			
	Individual Contributions		30,046	
	Other contributions total	6	30,046	0
7	Total	7	30,046	0

Part VIII, Line 7 (990) - Gain/Loss from Sale of Assets Other than Inventory

	Gross sales	Cost, other basis and expenses
Total Public Securities:	0	0
Total Non-Public Securities:	0	0
Total Other Sales:	0	0

	Description	CUSIP #	Check if gain/loss is from sale of public securities	Check if gain/loss is from sale of non public securities	Check if purchaser is a business	Purchaser	Date acquired	Acquisition method	Date sold	Gross sales price	Cost or other basis (Enter one field only)		Expense of sale and cost of improve-ments	Depreciation	Description of Basis Method
											Cost	Donated value			
1															

Part VIII, Line 10 (990) - Gross Sales of Inventory

	Category	Gross Sales	Cost of Goods Sold	Net
	Total:	0	0	0
1				0

Part IX, Line 22 (990) - Depreciation, Depletion, and Amortization

			(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
1	Depreciation	1	0			
2	Depletion	2	0			
3	Amortization	3	0			
4	Total	4	0	0	0	0

Part X, Line 3 (990) - Pledges and Grants Receivable

			Pledges and grants receivable		Allowance for doubtful accounts	
			Beginning	End	Beginning	End
1		1	0		0	
2		2	0		0	
3		3	0		0	
4		4	0		0	
5		5	0		0	
6		6	0		0	
7		7	0		0	
8		8	0		0	
9		9	0		0	
10		10	0		0	
11	Total pledges and grants receivable	11	0	0	0	0

Part X, Line 4 (990) - Accounts Receivable

			Accounts receivable		Allowance for doubtful accounts	
			Beginning	End	Beginning	End
1		1	0		0	
2		2	0		0	
3		3	0		0	
4		4	0		0	
5		5	0		0	
6		6	0		0	
7		7	0		0	
8		8	0		0	
9		9	0		0	
10		10	0		0	
11	Total accounts receivable	11	0	0	0	0

Part X, Line 7 (990) - Other Notes

	Total:	0	0	0	0	
	Borrower's name	Original amount	Net balance due beginning of year	Balance due end of year	Allowance for doubtful accounts end of year	Purpose of loan
1						

Part X, Lines 10a and 10b (990) - Land, Buildings, and Equipment

		Before Disposition:	0	0	0			
		Less Disposed:	0					
	*** Asset disposed during tax year**	**After Disposition:**	0			0	0	0

	Asset Description and Classification		Beginning of Year			End of Year		
Check (X) if Investment Asset	Category or Item	Asset Classification	Cost/Other Basis	Beginning Accumulated Depreciation	Beginning Balance	Current Year Depreciation	Ending Accumulated Depreciation	Ending Balance

Part X, Lines 11 and 12 (990) - Investments - Securities

					Total:	0	0	0
	Description	Check if Publicly Traded Securities?	Check if Financial Derivatives	Check if Closely-Held Equity Interests	Number of Shares/ Face Value	Value at Time of Donation	Beginning Balance Book Value	Ending Balance Book Value
1								0

Part X, Line 13 (990) - Investments - Program Related

		Book value	Beginning	Ending
	Total:	0	0	0
	Description			
1				0

Part X, Line 14 (990) - Intangible Assets

		Before Disposition:	0	0	0			
		Less Disposed:	0					
	*** Asset disposed during tax year**	**After Disposition:**	0			0	0	0

	Asset Description and Classification		Beginning of Year			End of Year		
Check (X) if Investment Asset	Category or Item	Asset Classification	Cost/Other Basis	Beginning Accumulated Amortization	Beginning Balance	Current Year Amortization	Ending Accumulated Amortization	Ending Balance

Part X, Line 15 (990) - Other Assets

		Total:	0	0
	Description		Beginning	End
1				

Part X, Lines 23 and 24 (990) - Secured and Unsecured Notes Payable

		Total:	0	0
	Lender's name	Check if Unsecured	Balance due beginning of year	Balance due end of year
1				

Part X, Line 25 (990) - Other Liabilities

		Total:	0	0
	Description		Beginning	End
1	Federal income taxes		0	0
2				

Late Filing Penalty (990)

End of tax year	12/31/2023
Tax return due date	5/15/2024
Extended due date	11/15/2024

Late payment penalty and late interest do not apply.

Late Filing Penalty

Enter the due date or extended due date if extension was filed	11/15/2024	
Enter the date the tax return will be filed		
Enter the amount of Gross Receipts	1,450,046	
Number of days filed late	0	
Penalty per day	120	
Total late filing penalty		0

Total Late Filing Penalty 0

Where to File (990)

For tax years beginning on or after July 2, 2019, section 3101 of P. L. 116-25 requires that returns by exempt organizations be filed electronically. See instructions for more information.

General Fund

Fund 001

Harvest Community Outreach, Inc

8

February 28, 2025

TO: Community Partners
RE: Requests for funding for Fiscal Year (FY) 2025

Dear Potential Funding Recipient:

Attached please find the Escambia County Community Partner Funding Request Application, which will be used for budget allocation purposes for the upcoming fiscal year.

The deadline to submit completed applications is Tuesday, April 1, 2025.

The application provides you with adequate space to list all your organization's sources of revenue and your major categories of expenditures. When preparing the requested narratives, a clear and concise response is appreciated. If you need more space, please reference the appropriate question for your answers on any additional documentation. This information does not take the place of the requirements of the Tourist Development Council for TDC grant recipients.

Applications must be submitted electronically. When submitting your application, please follow all instructions and fill out the questions clearly. There is **an application check list** to ensure all required documents are submitted. Please check each box to confirm all required documents are included with your new funding request application.

Escambia County is committed to making information accessible. As part of that effort, documents delivered to Escambia County as part of this project are to meet website guidelines for accessible design set forth by the U.S. Department of Justice under the Title II of the Americans with Disabilities Act (ADA) and web content accessibility guidelines. For this reason, please submit Word format documents if ADA guidelines cannot be met.

We look forward to learning how Escambia County may be able to support your organization to maximize outreach to the citizens of our great county!

Sincerely,

Stephan Hall

Stephan Hall
Finance Director
Escambia County

FISCAL YEAR 2025

ESCAMBIA COUNTY

AGENCY FUNDING REQUEST APPLICATION

All agencies requesting funding from Escambia County must submit the below-listed information and complete the attached form. Failure to submit all required information or to complete the form will remove your organization from consideration for funding. Please submit the completed application packet electronically to **Budget@myescambia.com.**

DEADLINE - Tuesday, April 1, 2025

ELIGIBILITY CRITERIA:

Organizations eligible to apply for funding must:

- Demonstrate funding received from sources other than local governments in an amount at least equal to the amount requested from Escambia County.
- Tax-exempt under Section 501(c)(3) of the Internal Revenue Code, independent of a financial sponsor (local affiliates may apply under the 501(c)(3) of the national organization).
- Located in and serve residents of Escambia County.
- Provide at least 3 full years (36 months) of independently prepared, audited or reviewed financial statements or tax returns, unless organization was formed within the last 3 years.
- Not a recipient of Community Partner funding for more than 3 fiscal years unless the organization serves a government purpose OR for years 4 and beyond, funding must reduce at rate of at least 5% per year.
- The Board of County Commissioners retains the right to waive the eligibility criteria.

APPLICANTS SHOULD:

- Explain why receiving funding would have an especially significant impact on their organization.
- Have a mission and programs or services that serves a governmental program or citizen focused mission.
- Submit a proposed budget where government funding does not exceed 50% of annual operating budget unless in first 3 years of operation or mandated by statutory or another regulatory requirement.
- Plan to expend funds within 12 months.

Funds may be provided for programs, services, necessary infrastructure or other initiatives that support the organization's core mission. **Funds will not be provided for:**

- debt reduction, operating deficits, interim or bridge funding or endowment funding,
- individuals or private foundations,
- activities that are religious or political in nature,
- fund drives, annual appeals, fundraising events or general capital campaigns, and
- salaries that do not directly impact the program unless mandated by statutory or regulatory requirement.

When submitting your completed application with all required documents, provide your documents in original Word format or a direct PDF of the Word document. **Please limit scanned documents as much as possible.**

APPLICATION CHECKLIST (Required)

_x_ Submit a fully completed Agency Funding Request Application

_x_ Submit a copy of your organization's current W-9

_x_ Submit the Letter of Determination from the IRS confirming your organization's federally taxexempt status

_x_ Submit a copy of your organization's 2023 or 2024 tax return (Form 990 or 990-EZ with additional backup). You may submit a 2022 tax return along with explanation for late filing.

_x_ Submit a copy of your organization's most recent 3 years of financial statements, with audit if applicable. Updated financials may be requested by the County periodically including prior and subsequent to reward date.

GENERAL INFORMATION

Agency Name: **Harvest Community Outreach, Inc (HCO)**

Agency Address: **3990 Market Street Pensacola, Fl 32505**

Program Name for which funding is being requested: **Food Insecurities**

Amount Requested: $**5,000.**

Program Contact: **Tara Pogue**

Contact Email: **Daletar@cox.net** Contact Phone: **(850) 525-1904**

25-Word Description of Program: **Satisfying food insecurity in underserved communities of Escambia County, transporting food into 3 different communities weekly, 52 weeks a year, 4 distributions weekly, 208 annually**.

How many years has your organization been providing services in the County? **13 years**

How many years has your organization received funding from the County? **n/a**

Explain how receiving funds from the County would have a significant impact on your organization:
Funding will assist HCO in sustaining current programs, will assist in covering essentials operational expenses such as purchasing foods for distributions through retail level pick up from Wal-Mart stores (through partnership with Feeding the Gulf Coast), fuel for transporting foods, and supplies needed for storing and distributing foods. Funding will help HCO plan for the future, develop long term strategies, and build a more sustainable organization to better serve Escambia County communities. In return, the citizens of Escambia County can achieve economic stability and improved health.

PRIOR YEAR FUNDING

(if none received, mark N/A and skip to next section**)** **N/A**

Amount Received Last Year, if applicable: _____

Briefly discuss how last year's funds were used? _____

_____

_____

_____

_____

Briefly discuss the County's Return on Investment relative to last year's funding? In other words, what impact did your program have on the citizens of Escambia County? _____

_____

_____

_____

_____

CURRENT YEAR REQUEST

Briefly discuss how the funding you are currently requesting will be used. What does your program do and why is it an asset to the County? **HCO serves 3 different underserved/moderate to low-income communities within Escambia County. HCO's food distributions provide direct access to food in these communities where many have limited transportation. These communities have become dependent on the weekly food distributions which has given them security knowing food will be available week to week. HCO serves various ethic groups therefore has available a variety of food choices. There are a total of 4 distributions weekly. HCO has experienced an increase in the numbers served as well as an increase in the various ethnic groups served therefore must increase the variety of foods offered. HCO allows the people to choose food rather than a one box fits all approach. Fresh produce as well as meats are distributed at each food distribution, healthier food choices and ethnic foods are provided. Providing food security to these communities decreases the number of those who lack access to healthy foods within Escambia County**.

Is your program a governmental function or requirement? If a governmental request, please site regulatory/statutory requirement. Please explain: **N/A**

SIMILAR/PARTNER ORGANIZATIONS

List any other public or private organizations/agencies that provide similar services and how have you partnered with those organizations in the area**: HCO has collaborated with Bright Bridge Ministries without a formal partnership. Retail level pick-up from Wal-Mart is possible through a partnership with Feeding the Gulf Coast.**

Explain how you are the best partnering agency for your program. Please differentiate your program from a similar program. **Several organizations provide food distribution services in Escambia County, however, what differentiates HCO from others is that HCO conducts its food distributions weekly within the underserved communities, transports the food to the people. HCO serves within the walls of Oakwood Terrace housing Complex, on the grounds of the Homeless camp located off Massachusetts Ave, and within Oakwood Mobile Home Park as well as conducting a public distribution weekly on its main campus at 3990 Market Street, which is open to everyone. HCO provides pet food, basic household items, and through partnership with Next Step Distribution, offers new and gently used shoes and clothing during food distributions. Access to healthy food choices is ensured for individuals who lack the necessary transportation to reach designated food distribution locations.**

FUNDING

Will these funds be used for salaries/administrative costs or direct programming costs? Please provide a breakdown by percentage within each category. *NOTE: Only salaries directly related to the approved program are eligible for funding.*

- Percentage for salaries/administrative costs: **0 %**

- Percentage for direct programming costs: **100**%

If Escambia County funding can only fund a portion of your request, how will you offset the difference? **HCO will offset the difference if not totally funded through private donations and/or fund raising.**

If the funding you are applying for can be used as a match for other funding, please provide the details below and include the amount and match ratio**: N/A**

Is there a duplication of funding? Does your organization request funding from other local nonprofit agencies? If so, list each agency you request funds from and the amount. Explain what those requested funds would be used for; **N/A**

GOALS AND METRICS

Provide "Specific and Measurable" metrics in the following three sections:

1. Please complete the Agency Metrics Scorecard below by listing up to three primary goals that this program is targeting. For example, "reduce homelessness in Escambia County by "X"%." Provide three years of trends. If you are an Agency that received funding the prior year use the same metrics for consistent measurement. ALL agencies are required to fill out this template.

Goals & Metrics Scorecard	FY23	FY24	FY25	% Change
1. Reduce food insecurity of residents of Escambia County	1,200 individuals monthly	1,300 individuals monthly	1,600 Individuals monthly	23.07 %
2.Promote healthy eating habits, addressing the USDA My Plate within underserved communities of Escambia County.	**14,400 individuals annually**	15,600 individuals annually	19,200 individuals annually	23.07%
3.Reduce food insecurities among the homeless of Escambia County by taking food to location	672 annually	700 annually	720 annually	2.85%

2. Please list the goal performance measure(s) by which your organization will measure the success of your program if funding is received. Maximum of three. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months utilizing County funding."

Program Goals	FY26
1.Address food insecurity in underserved communities by distributing food directly	1,600 monthly

2.Making accessible healthy food choices promoting healthier eating habits- addressing the USDA My Plate healthy eating chart within the underserved communities of Escambia County	133,000 pounds of food annually
3.Making food (and pet food) accessible to the homeless of Escambia County.	Weekly onsite food distributions

3. Please list the actual baseline statistics/agency metrics for the performance measure(s) as listed on the previous question on the application. Maximum of three. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months in previous fiscal year."

Baseline for Goals	FY26
1.Conducting food distributions 4x weekly at 4 different locations	192 distributions annually
2.Distibuting food choices weekly within Oakwood Terrace Housing Unit	250 families served monthly
3.Weekly distributions to the Homeless Camp	720 individuals served monthly

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program, you are not required to complete the information for the previous budget year. Please add any additional income or expense sources to the table as necessary to complete your budget application. **Please round figures to the nearest whole dollar.**

INCOME TABLE			
	Most Recently Completed Budget Year - FY 2024	Current Budget Year FY 2025	Proposed Budget Year FY 2026
Contributions/Donations from Private Sources	$	$	$
Programmatic Income	$	$	$
County Funding/Direct Contribution	$	$	$ 5,000
County Funding by Other Source (a)	$	$	$
City Funding	$	$	$
Local Non-Profit Funding	$	$	$

State Funding	$	$	$
Federal Funding	$	$	$
Memberships	$	$	$
In-kind Donations	$ 16,500.06	$ 27,207	$ 27,207
Interest Income	$ 13.74		
Investment Income	$	$	$
Other Income (b)	$ 3,342.50	$	$
Total Income	$ 19,856.30	$ 27,207	$ 32,207
	$	$	$
	$	$	$

(a) Please explain by Fiscal Year any amount listed in "County Funding by Other Source" line item. (Example: Commissioner Discretionary funding, Sheriff's Office funding, etc.) _____

_____

_____

_____

_____

(b) Please explain by Fiscal Year any amount listed in the "Other Income" line item **grants and contributions**

EXPE SES TABLE			
	Most Recently Completed Budget Year FY 2024	Current Budget Year FY 2025	Proposed Budget Year FY 2026
Total Number of Staff			
Salaries and Wages	$	$	$
Employee Benefits	$	$	$
Professional Services	$ 750.	$	$
Contractual Services	$	$	$
Travel Expenses	$	$	$
Rentals and Leases	$	$	$
Communication	$	$	$
Postage and Freight	$	$	$
Repair and Maintenance	$	$	$
Printing and Binding	$	$	$

Marketing and Promotion	$	$ 392.	$ 400
Fuel	$	$	$
Supplies	$ 641.43	$ 727.	$ 850.
In-Kind Distributions	$ 16,500.06	$ 27,207	$ 27,207
Retail Level Pick-up			$3,120.
Event Expenses	$	$	$
Capitalizable Assets for County Funding (a)	$	$	$
Other Expenses (b)	$ 61.25	$ 122	$ 150
Total Expenses	$ 17,952.74	$ 28,448	$ 31,727
Net Income - (Revenue minus Expense)	$ 1,903.56	$ (1,241)	$ 480.

(a) Please explain any capitalizable assets (vehicles, land, or equipment) contained in your request. N/A

(b) Please explain any request listed in the "Other Expenses" line item. **Licenses, taxes, office expenses, dues and subscriptions**

BUDGET QUESTIONS

1. Does your agency run on Calendar Year, State Fiscal Year, or Fiscal Year? **Calendar**
2. Please explain any discrepancies in the Expense Table and your agency's Financial Statements. **The financial statement dated 9/30/24 only reflects 3 quarters of the year.**
3. Please explain any Net Income (Revenue less Expense) represented in the Expense Table above on the bottom row. What is the planned use for these leftover/residual funds? **Any Residual funds will be used to increase the emergency food supply enabling HCO to continue to provide food security to those who call in need via the 211 hotline and walk ups as well. All residuals' funds are used directly towards keeping food supply on hand.**
4. Please list the salary of the top 5 employees, names and positions of your organization.

If there are multiple agencies funded by or through your agency allocation, please add those employees to this list by agency. **N/A**

Name	Position	Salary
		$

		$
		$
		$
		$

5. Please provide the total amount of cash and investments on hand. **$5,440**

   _____

6. Does your organization charge fees for services? If so, provide a list of fees charged.

   N/A

7. Does your organization require background checks from volunteers and staff? No

ECONOMIC DEVELOPMENT AGENCIES

If you are an economic development agency, please complete the below supplemental questions. If you are not an economic development agency, please mark N/A**: N/A**

1. What is your agency's Strategic Plan? _____

_____

_____

_____

_____

_____

_____

_____

2. How many jobs were created this year over last year by zip code? _____
_____

_____

_____

_____

_____

3. What is the net cost per job created? _____

ADDITIONAL QUESTIONS (Economic Development)

What was done by your agency to address the "Pockets of Poverty"? **The Communities served by HCO fall into the region identified by the US Census Bureau as Pocket of Poverty of Escambia County. Providing food within these communities located within the 32505 zip code frees up monies for individuals and families to use for other basic life essentials such as health and medications. Providing food ensures access to nutritional meals, enhances food security, and reduces hunger, particularly among youths and the elderly.**

1. Did your agency receive any grants? List the amount and a detailed use of the funds.

   Emergency Food and Shelter National Board Program through United Way $1,885, August 2024
   International Paper – Food for the Holiday - $1,500 HCO was able to provide all the ingredients necessary for 200 families to enjoy a meal form the holiday- November 2024
2. Was there any increase in membership for the local chambers? N/a
3. What are your agency's statistics on business creation and minority businesses by zip code? **N/A**
4. Can we reduce the taxpayer subsidy? **N/A**

I hereby certify that the information provided above is a true and correct statement relating to the organization requesting funding named above.

Tara Pogue
Name

Executive Director March 29,2025
Title Date

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

▶ Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give Form to the requester. Do not send to the IRS.

Print or type. See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

2 Business name/disregarded entity name, if different from above
Harvest Community Outreach Inc.

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☑ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ▶

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.
6021 Massachusetts Ave.

Requester's name and address (optional)

6 City, state, and ZIP code
Pensacola, FL 32505

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number
[ ][ ][ ] - [ ][ ] - [ ][ ][ ][ ]

or

Employer identification number
90 - 0860425

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here | **Signature of U.S. person** ▶ Lance Payne | **Date** ▶ 3/27/26

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, *later.*

CINCINNATI, OH 45201

Date: MAR 19 2014

HARVEST COMMUNITY OUTREACH INC
3202 SAMANTHA DR
CANTONMENT, FL 32533

Employer Identification Number:
90-0860425
DLN:
17053300364042
Contact Person:
SHEENA L BREWER ID# 31270
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990 Required:
Yes
Effective Date of Exemption:
May 29, 2012
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Sincerely,

Tamera Ripperda

Director, Exempt Organizations

Enclosure: Publication 4221-PC

Letter 947

Form **990-EZ**

Short Form
Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form, as it may be made public.

Go to *www.irs.gov/Form990EZ* **for instructions and the latest information.**

OMB No. 1545-0047

2024

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2024 calendar year, or tax year beginning , and ending

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
Harvest Community Outreach, Inc.

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
621 Massachusetts Ave

City or town, state or province, country, and ZIP or foreign postal code
Pensacola FL 32505

D Employer identification number
90-0860425

E Telephone number
850-525-1904

F Group Exemption Number

G Accounting Method: ☒ Cash ☐ Accrual Other (specify)

H Check ☒ if the organization is **not** required to attach Schedule B (Form 990).

I Website: **N/A**

J Tax-exempt status (check only one) — ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are $200,000 or more, or if total assets (Part II, column (B)) are $500,000 or more, file Form 990 instead of Form 990-EZ . . . . . $ **29,104**

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I . . . . . ☒

Revenue	1	Contributions, gifts, grants, and similar amounts received		1	29,088
	2	Program service revenue including government fees and contracts		2	
	3	Membership dues and assessments		3	
	4	Investment income		4	16
	5a	Gross amount from sale of assets other than inventory	5a		
	b	Less: cost or other basis and sales expenses	5b		
	c	Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)		5c	
	6	Gaming and fundraising events:			
	a	Gross income from gaming (attach Schedule G if greater than $15,000)	6a		
	b	Gross income from fundraising events (not including $ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds $15,000)	6b		
	c	Less: direct expenses from gaming and fundraising events	6c		
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)		6d	
	7a	Gross sales of inventory, less returns and allowances	7a		
	b	Less: cost of goods sold	7b		
	c	Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)		7c	
	8	Other revenue (describe in Schedule O)		8	
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8		9	29,104
Expenses	10	Grants and similar amounts paid (list in Schedule O)		10	
	11	Benefits paid to or for members		11	
	12	Salaries, other compensation, and employee benefits		12	
	13	Professional fees and other payments to independent contractors		13	925
	14	Occupancy, rent, utilities, and maintenance		14	95
	15	Printing, publications, postage, and shipping		15	
	16	Other expenses (describe in Schedule O)		16	32,060
	17	**Total expenses.** Add lines 10 through 16		17	33,080
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 9)		18	-3,976
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)		19	41,255
	20	Other changes in net assets or fund balances (explain in Schedule O)		20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20		21	37,279

For Paperwork Reduction Act Notice, see the separate instructions. Form **990-EZ** (2024)

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Part II Balance Sheets (see the instructions for Part II)
Check if the organization used Schedule O to respond to any question in this Part II ... X

	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	7,018	22	5,979
23 Land and buildings	0	23	
24 Other assets (describe in Schedule O)	34,237	24	31,300
25 **Total assets**	41,255	25	37,279
26 **Total liabilities** (describe in Schedule O)	0	26	0
27 **Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	41,255	27	37,279

Part III Statement of Program Service Accomplishments (see the instructions for Part III)
Check if the organization used Schedule O to respond to any question in this Part III ... X

What is the organization's primary exempt purpose?
See Schedule O

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

28 **Our purpose is to provide resources and services to the local community through a food pantry, tutoring and mentoring program, youth and parent empowerment, and a clothing closet.**
(Grants $) If this amount includes foreign grants, check here ☐ 28a **31,989**

29
(Grants $) If this amount includes foreign grants, check here ☐ 29a

30
(Grants $) If this amount includes foreign grants, check here ☐ 30a

31 Other program services (describe in Schedule O)
(Grants $) If this amount includes foreign grants, check here ☐ 31a

32 **Total program service expenses** (add lines 28a through 31a) 32 **31,989**

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated — see the instructions for Part IV)
Check if the organization used Schedule O to respond to any question in this Part IV ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/ 1099-NEC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Tara T Pogue **President**	**0.00**	**0**	**0**	**0**
Claudette R Chapman **Vice-President**	**0.00**	**0**	**0**	**0**
Heather N Williams **Secretary**	**0.00**	**0**	**0**	**0**
Sharon Y Wilson **Treasurer**	**0.00**	**0**	**0**	**0**

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Part V **Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V ☐

			Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33		X
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions	34		X
35a	Did the organization have unrelated business gross income of $1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a		X
b	If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b		
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c		X
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions 37a			
b	Did the organization file **Form 1120-POL** for this year?	37b		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee; **or** were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a		X
b	If "Yes," complete Schedule L, Part II, and enter the total amount involved 38b			
39	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on line 9 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b			
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911: ; section 4912: ; section 4955:			
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		X
c	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958			
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization			
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		X

41 List the states with which a copy of this return is filed: **None**

42a The organization's books are in care of: **Marion Summers** Telephone no. **850-525-1904**

Located at **835 Ebb Tide Drive** **Pensacola** **FL** ZIP + 4 **32507**

			Yes	No
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	42b		X
c	At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country:	42c		X

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041 —** Check here ☐ and enter the amount of tax-exempt interest received or accrued during the tax year 43

			Yes	No
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		X
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		X
c	Did the organization receive any payments for indoor tanning services during the year?	44c		X
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		X
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions	45b		X

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			Yes	No
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46		X

Part VI Section 501(c)(3) Organizations Only

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

			Yes	No
47	Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	47		X
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		X
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a		X
b	If "Yes," was the related organization a section 527 organization?	49b		

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/ 1099-NEC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
None				

f Total number of other employees paid over $100,000

51 Complete this table for the organization's five highest compensated independent contractors who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
None		

d Total number of other independent contractors each receiving over $100,000

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A ☒ Yes ☐ No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer **Tara T Pogue** Date **President**

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Scott A. Egstad CPA	Scott A Egstad CPA	04/15/25		P00038995

Firm's name **Scott Egstad & Company, PA** Firm's EIN **59-3332999**

Firm's address **4300 Bayou Blvd Ste 26 Pensacola, FL 32503-2671** Phone no. **850-332-6850**

May the IRS discuss this return with the preparer shown above? See instructions ☐ Yes ☐ No

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SCHEDULE A (Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization

Harvest Community Outreach, Inc.

Employer identification number

90-0860425

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:

10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

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Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	24,373	40,446	69,827	36,481	29,088	200,215
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	24,373	40,446	69,827	36,481	29,088	200,215
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						200,215

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4	24,373	40,446	69,827	36,481	29,088	200,215
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources			13	20	16	49
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						200,264

12 Gross receipts from related activities, etc. (see instructions) **12**

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

14	Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f))	14	99.98 %
15	Public support percentage from 2023 Schedule A, Part II, line 14	15	99.98 %

16a **33 1/3% support test — 2024.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☒

b **33 1/3% support test — 2023.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10%-facts-and-circumstances test — 2024.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

b **10%-facts-and-circumstances test — 2023.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐

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Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2023 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2024** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2023** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests — 2024.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support tests — 2023.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

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Part IV Supporting Organizations

(Complete only if you checked a box on line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in Part VI when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in Part VI what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in Part VI.*	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in Part VI.*	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in Part VI.*	9b		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in Part VI.*	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

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Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on line 11a above?	11b		
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.*	11c		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	2		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s), or (ii) serving on the governing body of a supported organization? *If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).*	2		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.*	3		

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).*

- a ☐ The organization satisfied the Activities Test. *Complete line 2 below.*
- b ☐ The organization is the parent of each of its supported organizations. *Complete line 3 below.*
- c ☐ The organization supported a governmental entity. *Describe in Part VI how you supported a governmental entity (see instructions).*

			Yes	No
2	Activities Test. *Answer lines 2a and 2b below.*			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in Part VI identify those supported organizations and explain* how these activities directly furthered their exempt purposes, *how the organization was responsive to each of its supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations. *Answer lines 3a and 3b below.*			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in Part VI.*	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in Part VI the role played by the organization in this regard.*	3b		

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Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	**1**		
2 Recoveries of prior-year distributions	**2**		
3 Other gross income (see instructions)	**3**		
4 Add lines 1 through 3.	**4**		
5 Depreciation and depletion	**5**		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	**6**		
7 Other expenses (see instructions)	**7**		
8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	**8**		

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	**1a**		
b Average monthly cash balances	**1b**		
c Fair market value of other non-exempt-use assets	**1c**		
d **Total** (add lines 1a, 1b, and 1c)	**1d**		
e **Discount** claimed for blockage or other factors *(explain in detail in Part VI)*:			
2 Acquisition indebtedness applicable to non-exempt-use assets	**2**		
3 Subtract line 2 from line 1d.	**3**		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	**4**		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	**5**		
6 Multiply line 5 by 0.035.	**6**		
7 Recoveries of prior-year distributions	**7**		
8 **Minimum Asset Amount** (add line 7 to line 6)	**8**		

Section C – Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	**1**		
2 Enter 0.85 of line 1.	**2**		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	**3**		
4 Enter greater of line 2 or line 3.	**4**		
5 Income tax imposed in prior year	**5**		
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	**6**		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations *(continued)*

Section D – Distributions			Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4	Amounts paid to acquire exempt-use assets	4	
5	Qualified set-aside amounts (prior IRS approval required—*provide details in Part VI*)	5	
6	Other distributions (*describe in Part VI*). See instructions.	6	
7	**Total annual distributions.** Add lines 1 through 6.	7	
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in Part VI*). See instructions.	8	
9	Distributable amount for 2024 from Section C, line 6	9	
10	Line 8 amount divided by line 9 amount	10	

Section E – Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2024	(iii) Distributable Amount for 2024
1	Distributable amount for 2024 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2024 (reasonable cause required–*explain in Part VI*). See instructions.			
3	Excess distributions carryover, if any, to 2024			
a	From 2019			
b	From 2020			
c	From 2021			
d	From 2022			
e	From 2023			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2024 distributable amount			
i	Carryover from 2019 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2024 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2024 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in Part VI.* See instructions.			
6	Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in Part VI.* See instructions.			
7	**Excess distributions carryover to 2025.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2020			
b	Excess from 2021			
c	Excess from 2022			
d	Excess from 2023			
e	Excess from 2024			

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Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

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SCHEDULE O (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization: **Harvest Community Outreach, Inc.**

Employer identification number: **90-0860425**

Form 990-EZ, Part I, Line 16 - Other Expenses

Description	Amount
Expenses	
Office Expenses	$ 30
Dues and Subscriptions	$ 27
Website	$ 657
Food distributed	$ 22,428
Meals	$ 11
Licenses	$ 136
Outreach	$ 4,002
Supplies	$ 1,832
Non-investment Depreciation	$ 2,937
Total	$ 32,060

Form 990-EZ, Part II, Line 24 - Other Assets

Description	Beg. of Year	End of Year
Furniture & Fixtures	$ 37,632	$ 37,632
Less Accumulated Depreciation	$ 3,395	$ 6,332
Total	$ 34,237	$ 31,300

Form 990-EZ, Part III - Primary Exempt Purpose

Our mission is to build up families and to build bridges of hope in the local community by reinforcing their educational, nutritional, physical, spiritual, and emotional needs.

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Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form
Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form, as it may be made public.

Go to *www.irs.gov/Form990EZ* for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

A For the 2023 calendar year, or tax year beginning , and ending

B Check if applicable:
- [ ] Address change
- [ ] Name change
- [ ] Initial return
- [ ] Final return/terminated
- [ ] Amended return
- [ ] Application pending

C Name of organization: Harvest Community Outreach, Inc.

Number and street (or P.O. box if mail is not delivered to street address): 621 Massachusetts Ave

Room/suite:

City or town, state or province, country, and ZIP or foreign postal code: Pensacola FL 32505

D Employer identification number: 90-0860425

E Telephone number: 850-525-1904

F Group Exemption Number

G Accounting Method: [X] Cash [ ] Accrual Other (specify)

H Check [X] if the organization is **not** required to attach Schedule B (Form 990).

I Website: N/A

J Tax-exempt status (check only one) — [X] 501(c)(3) [ ] 501(c) ( ) (insert no.) [ ] 4947(a)(1) or [ ] 527

K Form of organization: [X] Corporation [ ] Trust [ ] Association [ ] Other

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are $200,000 or more, or if total assets (Part II, column (B)) are $500,000 or more, file Form 990 instead of Form 990-EZ ..... $ 36,501

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I ..... [X]

Revenue	1	Contributions, gifts, grants, and similar amounts received		1	36,481
	2	Program service revenue including government fees and contracts		2	
	3	Membership dues and assessments		3	
	4	Investment income		4	20
	5a	Gross amount from sale of assets other than inventory	5a		
	b	Less: cost or other basis and sales expenses	5b		
	c	Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)		5c	
	6	Gaming and fundraising events:			
	a	Gross income from gaming (attach Schedule G if greater than $15,000)	6a		
	b	Gross income from fundraising events (not including $ ____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds $15,000)	6b		
	c	Less: direct expenses from gaming and fundraising events	6c		
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)		6d	
	7a	Gross sales of inventory, less returns and allowances	7a		
	b	Less: cost of goods sold	7b		
	c	Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)		7c	
	8	Other revenue (describe in Schedule O)		8	
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8		9	36,501
Expenses	10	Grants and similar amounts paid (list in Schedule O)		10	
	11	Benefits paid to or for members		11	
	12	Salaries, other compensation, and employee benefits		12	
	13	Professional fees and other payments to independent contractors		13	572
	14	Occupancy, rent, utilities, and maintenance		14	2,582
	15	Printing, publications, postage, and shipping		15	
	16	Other expenses (describe in Schedule O)		16	30,926
	17	**Total expenses.** Add lines 10 through 16		17	34,080
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 9)		18	2,421
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)		19	38,833
	20	Other changes in net assets or fund balances (explain in Schedule O)		20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20		21	41,254

For Paperwork Reduction Act Notice, see the separate instructions. Form **990-EZ** (2023)

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Part II Balance Sheets (see the instructions for Part II)
Check if the organization used Schedule O to respond to any question in this Part II ☒

	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	8,585	22	7,017
23 Land and buildings	0	23	
24 Other assets (describe in Schedule O)	30,248	24	34,237
25 **Total assets**	38,833	25	41,254
26 **Total liabilities** (describe in Schedule O)	0	26	0
27 **Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	38,833	27	41,254

Part III Statement of Program Service Accomplishments (see the instructions for Part III)
Check if the organization used Schedule O to respond to any question in this Part III ☒

What is the organization's primary exempt purpose?
See Schedule O

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

28 Our purpose is to provide resources and services to the local community through a food pantry, tutoring and mentoring program, youth and parent empowerment, and a clothing closet.
(Grants $) If this amount includes foreign grants, check here ☐ 28a 33,157

29
(Grants $) If this amount includes foreign grants, check here ☐ 29a

30
(Grants $) If this amount includes foreign grants, check here ☐ 30a

31 Other program services (describe in Schedule O)
(Grants $) If this amount includes foreign grants, check here ☐ 31a

32 **Total program service expenses** (add lines 28a through 31a) 32 33,157

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated — see the instructions for Part IV)
Check if the organization used Schedule O to respond to any question in this Part IV ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/ 1099-NEC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Tara T Pogue President	20.00	0	0	0
Claudette R Chapman Vice-President	5.00	0	0	0
Heather N Williams Secretary	5.00	0	0	0
Sharon Y Wilson Treasurer	5.00	0	0	0

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Part V **Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V ☐

			Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33		X
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions	34		X
35a	Did the organization have unrelated business gross income of $1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a		X
b	If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b		
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c		X
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions 37a			
b	Did the organization file **Form 1120-POL** for this year?	37b		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee; **or** were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a		X
b	If "Yes," complete Schedule L, Part II, and enter the total amount involved 38b			
39	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on line 9 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b			
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ____; section 4912 ____; section 4955 ____			
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		X
c	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ____			
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization ____			
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		X

41 List the states with which a copy of this return is filed None

42a The organization's books are in care of Marion Summers Telephone no. 850-525-1904

Located at 835 Ebb Tide Drive Pensacola FL ZIP + 4 32507

			Yes	No
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ____ See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	42b		X
c	At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country ____	42c		X
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041** — Check here ☐ and enter the amount of tax-exempt interest received or accrued during the tax year 43			

			Yes	No
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		X
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		X
c	Did the organization receive any payments for indoor tanning services during the year?	44c		X
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		X
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions	45b		X

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			Yes	No
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46		X

Part VI Section 501(c)(3) Organizations Only

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

			Yes	No
47	Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	47		X
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		X
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a		X
b	If "Yes," was the related organization a section 527 organization?	49b		

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) 1099-NEC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
None				

f Total number of other employees paid over $100,000

51 Complete this table for the organization's five highest compensated independent contractors who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
None		

d Total number of other independent contractors each receiving over $100,000

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A ☒ Yes ☐ No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer: Tara T Pogue — Date: President

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Scott A. Egstad CPA	Scott A Egstad CPA	05/07/24		P00038995

Firm's name: Scott Egstad & Company, PA — Firm's EIN: 59-3332999

Firm's address: 4300 Bayou Blvd Ste 26, Pensacola, FL 32503-2671 — Phone no. 850-332-6850

May the IRS discuss this return with the preparer shown above? See instructions ☐ Yes ☐ No

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SCHEDULE A (Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

Harvest Community Outreach, Inc.

Employer identification number

90-0860425

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:

10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

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Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	38,931	24,373	40,446	69,827	36,481	210,058
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	38,931	24,373	40,446	69,827	36,481	210,058
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4						210,058

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	38,931	24,373	40,446	69,827	36,481	210,058
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources				13	20	33
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						210,091

12 Gross receipts from related activities, etc. (see instructions) ... 12

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ... ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f) divided by line 11, column (f)) ... 14 99.98 %

15 Public support percentage from 2022 Schedule A, Part II, line 14 ... 15 99.99 %

16a **33 1/3% support test — 2023.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ... ☒

b **33 1/3% support test — 2022.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ... ☐

17a **10%-facts-and-circumstances test — 2023.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ... ☐

b **10%-facts-and-circumstances test — 2022.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ... ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ... ☐

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Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2022 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2023** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2022** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests — 2023.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support tests — 2022.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

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Part IV Supporting Organizations

(Complete only if you checked a box on line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in Part VI when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in Part VI what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in Part VI.*	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in Part VI.*	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in Part VI.*	9b		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in Part VI.*	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

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Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on line 11a above?	11b		
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.*	11c		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	2		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).*	2		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.*	3		

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).*

a ☐ The organization satisfied the Activities Test. *Complete line 2 below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete line 3 below.*

c ☐ The organization supported a governmental entity. *Describe in Part VI how you supported a governmental entity (see instructions).*

			Yes	No
2	Activities Test. *Answer lines 2a and 2b below.*			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations. *Answer lines 3a and 3b below.*			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in Part VI.*	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in Part VI the role played by the organization in this regard.*	3b		

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Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	8		

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d **Total** (add lines 1a, 1b, and 1c)	1d		
e **Discount** claimed for blockage or other factors *(explain in detail in Part VI)*:			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by 0.035.	6		
7 Recoveries of prior-year distributions	7		
8 **Minimum Asset Amount** (add line 7 to line 6)	8		

Section C – Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	1		
2 Enter 0.85 of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations *(continued)*

Section D – Distributions			Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4	Amounts paid to acquire exempt-use assets	4	
5	Qualified set-aside amounts (prior IRS approval required—*provide details in Part VI*)	5	
6	Other distributions (*describe in Part VI*). See instructions.	6	
7	**Total annual distributions.** Add lines 1 through 6.	7	
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in Part VI*). See instructions.	8	
9	Distributable amount for 2022 from Section C, line 6	9	
10	Line 8 amount divided by line 9 amount	10	

Section E – Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1	Distributable amount for 2023 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2023 (reasonable cause required–*explain in Part VI*). See instructions.			
3	Excess distributions carryover, if any, to 2023			
a	From 2018			
b	From 2019			
c	From 2020			
d	From 2021			
e	From 2022			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2023 distributable amount			
i	Carryover from 2018 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2023 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2023 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in Part VI*. See instructions.			
6	Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in Part VI*. See instructions.			
7	**Excess distributions carryover to 2024.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2019			
b	Excess from 2020			
c	Excess from 2021			
d	Excess from 2022			
e	Excess from 2023			

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Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

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SCHEDULE O (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.
Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

Harvest Community Outreach, Inc.

Employer identification number

90-0860425

Form 990-EZ, Part I, Line 16 - Other Expenses

Description	Amount
Expenses	
Office Expenses	$ 229
Dues and Subscriptions	$ 172
Website	$ 392
Donations	$ 95
Food distributed	$ 22,428
Benevolence	$ 550
Licenses	$ 122
Outreach	$ 3,474
Supplies	$ 727
Non-investment Depreciation	$ 2,737
Total	$ 30,926

Form 990-EZ, Part II, Line 24 - Other Assets

Description	Beg. of Year	End of Year
Furniture & Fixtures	$ 30,906	$ 37,632
Less Accumulated Depreciation	$ 658	$ 3,395
Total	$ 30,248	$ 34,237

Form 990-EZ, Part III - Primary Exempt Purpose

Our mission is to build up families and to build bridges of hope in the local community by reinforcing their educational, nutritional, physical, spiritual, and emotional needs.

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Federal Statements

Schedule A, Part II, Line 1(e)

Description	Amount
Contributions	$ 36,481
Total	$ 36,481

Schedule A, Part II, Line 8(e)

Description	Amount
Interest	$ 20
Total	$ 20

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General Fund

Fund 001

Health and Hope Clinic

9

BOARD OF COUNTY COMMISSIONERS
ESCAMBIA COUNTY, FLORIDA

OFFICE OF MANAGEMENT
& BUDGET SERVICES
221 PALAFOX PLACE,
SUITE 440
PENSACOLA, FL 32502
Phone: (850) 595-4960
Fax: (850) 595-4810
www.myescambia.com

February 23, 2026

TO: Community Partners
RE: Requests for funding for Fiscal Year (FY) 2027

Dear Potential Funding Recipient:

Attached please find the Escambia County Community Partner Funding Request Application, which will be used for budget allocation purposes for the upcoming fiscal year.

The deadline to submit completed applications is Monday, March 30, 2026

The application provides you with adequate space to list all your organization's sources of revenue and your major categories of expenditures. When preparing the requested narratives, a clear and concise response is appreciated. If you need more space, please reference the appropriate question for your answers on any additional documentation.

Applications must be submitted electronically. When submitting your application, please follow all instructions and fill out the questions clearly. There is **an application check list** to ensure all required documents are submitted. **Please check each box to confirm all required documents are included with your new funding request application.**

Escambia County is committed to making information accessible. As part of that effort, documents delivered to Escambia County as part of this project are to meet website guidelines for accessible design set forth by the U.S. Department of Justice under the Title II of the Americans with Disabilities Act (ADA) and web content accessibility guidelines. For this reason, please submit Word format documents if ADA guidelines cannot be met.

We look forward to learning how Escambia County may be able to support your organization to maximize outreach to the citizens of our great county!

Sincerely,

Stephan Hall

Stephan Hall
Finance Director
Escambia County

FISCAL YEAR 2027

ESCAMBIA COUNTY
COMMUNITY PARTNER FUNDING APPLICATION

All agencies requesting funding from Escambia County must submit the below-listed information and complete the attached form. Failure to submit all required information or to complete the form will remove your organization from consideration for funding. Please submit the completed application packet electronically to **Budget@myescambia.com.**

DEADLINE - Monday, March 30, 2026

ELIGIBILITY CRITERIA:

Organizations eligible to apply for funding must:

- Demonstrate funding received from sources other than local governments in an amount at least equal to the amount requested from Escambia County.
- Qualify as: a) a municipality located in Escambia County; b) an organization designated tax exempt by the IRS and incorporated as a not-for-profit corporation with authorization to conduct business in the State of Florida; OR c) an organization incorporated as a for-profit corporation or organized as a limited liability company with authorization to conduct business in the State of Florida.
- Located in and serve residents of Escambia County.
- Provide at least 2 full years (24 months) of independently prepared, audited or reviewed financial statements or tax returns, unless organization was formed within the last 3 years.
- The Board of County Commissioners retains the right to waive the eligibility criteria.

APPLICANTS SHOULD:

- Explain why receiving funding would have a significant impact on their organization.
- Have a mission and programs or services that serve an essential public purpose for the benefit of the community.
- Submit a proposed budget where government funding does not exceed 50% of annual operating budget mandated by statutory or another regulatory requirement.
- Plan to expend funds within 12 months.
- Plan to provide quarterly metric reports and an annual report. ****Please be able to provide the source of your data that will be used to quantify your request.**

Funds may be provided for programs, services, necessary infrastructure, or other initiatives that support the organization's core mission. **Funds will not be provided for:**

- debt reduction, operating deficits, interim or bridge funding or endowment funding,
- individuals or private foundations,
- activities that are religious or political in nature,
- fund drives, annual appeals, fundraising events or general capital campaigns, and
- salaries that do not directly impact the program unless mandated by statutory or regulatory requirement.

When submitting your completed application with all required documents, provide your documents in original Word format or a direct PDF of the Word document. **Please limit scanned documents as much as possible.**

APPLICATION CHECKLIST (Required)

__ Submit a fully completed Agency Funding Request Application.

__ Submit a copy of your organization's current W-9.

__ Submit: a) Certificate of Status as a not-for-profit corporation with authorization to conduct business in the State of Florida and a Letter of Determination from the IRS confirming your organization's federally tax-exempt status or Certificate of Status as an organization incorporated as a for-profit corporation; or b) organized as a limited liability company with authorization to conduct business in the State of Florida.

__ Submit a copy of your organization's 2024 or 2025 tax return. You may submit a 2023 tax return along with explanation for late filing.

__ Submit a copy of your organization's most recent two years of financial statements, with audit if applicable. Updated financials may be requested by the County periodically including prior and subsequent to reward date.

__ Provide **source** used to obtain the data that will be recorded on the quarterly metrics reports and annual report.

GENERAL INFORMATION

Agency Name: Health and Hope Clinic

Agency Address: 1718 E. Olive Rd., Pensacola, FL 32514

Program Name for which funding is being requested: Free Access to Care

Amount Requested: $30,000

Program Contact: Sally Bergosh, Executive Director

Contact Email: sbergosh@healthandhopeclinic.org Contact Phone: (850) 748-4456

Description of Program: Health and Hope Clinic provides free comprehensive and preventative medical, dental, pharmacy, and mental health with wrap-around services to the uninsured and underserved for our local community.

How many years has your organization provided services in the County? 23 years

How many years has your organization received funding from the County? 5 years

Explain how receiving County funds would impact your organization:

Health & Hope Clinic is a uniquely comprehensive free clinic serving Escambia County's uninsured and medically underserved residents. County funding has a direct, immediate impact on our ability to meet one of the community's clearest public health needs. We provide free primary care, preventive care, specialty care, dental care, pharmacy support, and mental health services for adults who otherwise have few, if any, options for ongoing treatment. Because our patients are uninsured and financially vulnerable, Board of County Commissioners funding advances the County's public purpose in both community health and mental health by helping low-income adults access timely care, maintain needed medications, and avoid preventable emergency room visits and worsening illness. Health & Hope's services are provided at no cost, and the clinic's service model is built specifically to care for those who fall through the cracks of the traditional healthcare system.

The need for these services is substantial and well documented in Escambia County. The 2025 EscaRosa Community Health Needs Assessment reports that 14% of Escambia County residents are uninsured and 15% live in poverty. It also identifies mental health services as the number one service area that is difficult to obtain, while community leaders ranked mental health and access to health insurance among the county's top health concerns. The same assessment points to serious chronic disease pressures, including 10% diabetes prevalence and lower life expectancy than Florida

overall. These conditions create exactly the kind of demand a free clinic like Health & Hope is designed to address.

Health & Hope Clinic has already shown it can turn community support into measurable results. The clinic reports delivering millions of dollars in free healthcare services each year through a volunteer-driven model, and outside reporting reflects strong community capacity and sustained demand. County funding is essential to help cover the supplies, medications, and direct service costs needed to care for patients with chronic illness and mental health needs, including diabetes, hypertension, depression, and anxiety. Continued support from Escambia County will help the Clinic preserve free access to care, expand capacity, and strengthen a trusted local safety-net provider for residents with nowhere else to turn.

PREVIOUS FISCAL YEAR FUNDING

(If none received, mark N/A and skip to next section.)

Amount received, if applicable: $25,650

Briefly discuss how last year's funds were used?
Last year's Escambia County funds were used entirely for direct program costs that supported patient care at Health & Hope Clinic, including medical and dental supplies, pharmaceuticals, vaccines, and expanded offerings at the new Health & Wellness Center. These investments strengthened the Clinic's ability to provide free, comprehensive care to uninsured and medically underserved residents while meeting growing demands. All BOCC funds were used in accordance with grant requirements, and expenditures were reviewed, documented, and submitted to the Board of County Commissioners as required.

Briefly describe the County's Return on Investment relative to last year's funding and the measurable impact your program had on the citizens of Escambia County?

Escambia County received a strong return on its investment in Health & Hope Clinic last year. The County's FY2025-2026 Community Partners allocation to Health & Hope Clinic was $25,650, while the clinic reports delivering more than $6 million in free care. On that basis, the county's investment helped support roughly $210 in healthcare value for every $1 awarded.

The impact on Escambia County residents was substantial. Health & Hope served more than 2,148 patients, meaning the county's investment equated to about $13 per patient served. Those residents received access to free medical, dental, pharmacy, and mental health care they might otherwise have delayed or gone without, reducing reliance on higher-cost emergency care for preventable conditions. The clinic also stretches public dollars through a volunteer-powered model, with 390 volunteers contributing more than 46,000 hours of service each year, equating to $1.5 million dollars in cost savings.

In a county where 14% of residents are uninsured, 15% live in poverty, and mental health services are the most difficult health service to obtain, supporting Health & Hope Clinic delivers both immediate patient benefit and broader community value. County funding helps sustain a proven free-care provider that improves access, supports chronic disease and mental health treatment, and strengthens the local safety net for Escambia County's most vulnerable residents.

CURRENT FISCAL YEAR FUNDING REQUEST

Briefly explain how the requested funding will be used to support the program. Why is the program a benefit to the citizens of Escambia County?

The funding requested will support direct program costs for Health & Hope Clinic's core free services and the expansion of its Health & Wellness offerings, helping create a healthier community for Escambia County's most vulnerable residents. Funds will sustain free primary care, preventive care, specialty care, dental care, pharmacy services, mental health services, and growing optometry and dermatology access for uninsured residents. Funding will also help expand the Health & Wellness Center's services, including Zoom counseling, group support, cooking classes, smoking cessation, chronic disease management, and Food as Medicine programming. By providing both essential healthcare and whole-person wellness support, Health & Hope Clinic improves outcomes, expands access, and strengthens the county's safety net for residents with the greatest need.

Is your program a governmental function or requirement? If so, please site regulatory/statutory requirement and explain:

No, this program is not a governmental function or requirement. However, Health & Hope Clinic provides an important public benefit by serving uninsured, low-income residents who would otherwise have limited access to care and may rely on local emergency departments for non-emergent or preventable conditions. As a free clinic serving financially eligible uninsured patients, Health & Hope helps close a significant access gap in Escambia County and supports a healthier community through earlier intervention, chronic disease management, and mental health care. In doing so, the clinic helps reduce avoidable pressure on hospital emergency departments and may help limit higher downstream healthcare costs associated with delayed treatment and uncompensated care.

SIMILAR/PARTNER ORGANIZATIONS

List any other public or private organizations/agencies who provide similar services in the area, and how you have partnered with those organizations:

Other organizations providing some similar services in the area include St. Joseph Medical Clinic and Community Health Northwest Florida. However, Health & Hope Clinic is a key differentiator in the local safety net because it provides FREE care for all patients and absorbs the full cost of services for eligible uninsured patients. Community Health Northwest Florida operates on a sliding fee scale, accepts Medicare and Medicaid, and costs $20 minimum per visit charge to patients. Health and Hope Clinic is the last safety net of care and partners with CHNWFL as a continuum of care for patients that DO qualify for Medicare and Medicaid. Health & Hope offers a broad range of integrated services in one single location for uninsured residents, including medical, dental, pharmacy, mental health, specialty, and wellness services. During the pandemic, Health & Hope absorbed many St. Joseph patients after that clinic lost much of its volunteer base and closed for over a year, and Health & Hope continues to serve as a partner when needed. This role reflects Health & Hope's value as both a direct provider and a dependable safety-net partner for Escambia County's most vulnerable residents.

Please differentiate your program from other similar programs and explain why you are the best agency to provide the program.

Health & Hope Clinic is differentiated from other providers because it is a comprehensive free clinic for uninsured, financially eligible residents and absorbs 100% of patient care costs, rather than charging fees or operating on a sliding scale. While Community Health Northwest Florida is an important community partner, it operates on a sliding fee scale for eligible patients, meaning cost can still be a barrier for the most vulnerable. Health & Hope removes that barrier entirely and provides a broad, more integrated continuum of care, including free primary care, specialty care, dental care, pharmacy support, mental health services, and expanding wellness services. This model makes Health & Hope especially effective for residents with chronic conditions, complex needs, or no realistic ability to pay for ongoing care.

Health & Hope is also the best agency to provide this program because it combines direct care with deep, countywide partnerships and a proven safety-net role. The clinic serves and supports other nonprofits and vulnerable populations across Escambia County, including organizations such as Teen Challenge, Charis House, Waterfront Rescue Mission, Bright Bridge Ministries, The Dream Center, The Favor House, The Charis House, and many others. Health & Hope Clinic also maintains strong working relationships with area hospitals and community partners, helping connect uninsured residents to care that is timely, coordinated, and free. The clinic's collaborative role in serving uninsured patients and working alongside surrounding hospitals and nonprofits is key to its success.

Another key differentiator is Health & Hope's public health impact. It's the only free clinic in the area offering free Narcan distribution to anyone in the community as well as many local non-profits. Furthermore, Health and Hope Clinic offers opioid overdose education alongside distribution. The clinic also offers vaccinations and immunizations to Escambia County residents and participates in community outreach and partnership-based events. These services strengthen the county's response to substance use, prevention, and community wellness in ways that go beyond a traditional clinic model.

Health & Hope is also uniquely positioned because it is building long-term community capacity, not just treating immediate needs. The clinic serves as a training site for students in medical, dental, mental health, pharmacy, and public health fields, giving local colleges and universities hands-on clinical experience while helping build the future healthcare workforce. At the same time, the clinic is expanding whole-person services through its Health & Wellness offerings, which strengthens outcomes for uninsured residents and helps create a healthier community for those most likely to fall through the cracks.

FUNDING

Will these funds be used for salaries/administrative costs or direct programming costs? Please provide a breakdown by percentage within each category. NOTE: Only salaries directly related to the approved program/project are eligible for funding.

- Percentage for salaries/administrative costs: 0%
- Percentage for direct programming costs: 100%

If only a portion of your requested funding is granted, how will you offset the difference?

Complete funding is necessary to fully support the clinic's mission and to improve the health of Escambia County residents. Because the clinic absorbs the cost of care, the level of funding received directly affects the number of patients who can be served and the range of services that can be sustained. Health & Hope will continue leveraging its volunteer-driven model to stretch every dollar, and will continue to seek other funding opportunities to meet rising healthcare costs, but full funding is critical to meeting growing community needs.

If the requested funding can be used as a match for other funding, please provide the details below and include the amount and match ratio: N/A

Does your organization request funding from other governmental entities or non-profit agencies? If so, list each agency from which you request funds and the amount. Explain what those funds would be used for, and whether there is any duplication of funding. The United Way awarded the H&H Clinic in 2025-2026 $33,800 (which is $10,200 less than the previous year, yet the top awardee for 2025-2026). This funding is appropriated for the salary and wages to fund a Chief Clinical Officer position for oversight and quality control and to provide care for patients & the increased demand for services in our surrounding area. The H&H Clinic also received in 2023, $108, 364 from Impact 100 and a Fixed Capital Outlay appropriation administered by the FDOH to help with building costs of the clinic's new Health and Wellness Wing to accommodate the growing number of mental health needs in our area. There is ZERO duplication of funding from the above local funding requests and this request from BOCC.

GOALS AND METRICS

Please provide "specific and measurable" metrics in the following three sections:

a) Please complete the Agency Metrics Scorecard below by listing up to three primary goals this program is targeting. For example, "reduce homelessness in Escambia County by "X"%." Provide three years of trends. If your Agency received funding the previous fiscal year, use the same metrics for consistent measurement. ALL agencies are required to fill out this template.

Goals & Metrics Scorecard	FY25	FY26	FY27	% Change
1.Number of total patient visits	14,157	15,573	17,130	10%
2.Number of new patients enrolled for services	1,172	1,289	1,418	10%
3.Total dollar value of medical and dental care provided.	4,369,134	4,506,047	4,956,652	10%

b) Please state the source used to provide your program metrics: The clinic uses the electronic medical records (EMR) software, Athena. This is the source used to provide the data for our program metrics used for the BOCC.

c) Please list up to three program goals by which your organization will measure the success of your program. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months utilizing County funding."

Program Goals	FY27
1.Number of total medical and dental patient visits will increase by 10%	17,130
2.Number of new patients enrolled for services will increase by 10%	1,418
3.Total of medical care provided will increase by 10%	4,956,652

d) Please list the actual baseline statistics/metrics for the performance measure(s) listed above. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months in previous fiscal year."

Baseline for Goals	FY26
1.Number of total medical and dental patient visits	15,573
2.Number of new patients enrolled for services	1,289
3.Total dollar value of medical care provided	$4,506,047

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. Please add any additional income or expense sources to the table as necessary to complete your budget application. **Please round figures to the nearest whole dollar.**

INCOME TABLE			
	Most Recently Completed Budget Year - FY 2024-25	Current Budget Year FY 2025-26	Proposed Budget Year FY 2026-27
Contributions/Donations from Private Sources	$778,594	$ 941,065	$1,000,580
Programmatic Income	$ 3,780	$ 4,200	$ 4,620
County Funding/Direct Contribution	$ 28,500	$ 25,650	$ 30,000
County Funding by Other Source (a)	$ 8,000	$ 198,000	$ 8,000
City Funding	$	$	$
Local Non-Profit Funding	$ 42,567	$ 19,712	$ 34,000
State Funding	$	$	$
Federal Funding	$	$	$
Memberships	$	$	$
Investment Income	$ 17,444	$ 15,491	$ 17,040
Other Income (b)	$	$	$
Total Income	$ 878,885	$ 1,204,118	$ 1,094,240

Please explain by fiscal year any amount listed in "County Funding by Other Source" line item. (Example: Commissioner Community Support funding, Sheriff's Office funding, etc.)

The $8,000 represents a sponsorship from Escambia County Sheriff Office for the annual Christmas at the Clinic Gala Fundraiser.

Please explain by fiscal year any amount listed in the "Other Income" line item. N/A

EXPENSES TABLE			
	Most Recently Completed Budget Year FY 2024-25	Current Budget Year FY 2025-26	Proposed Budget Year FY 2026-27
Total Number of Staff	8	10	10
Salaries and Wages	$ 549,431	$737,042	$597,042
Employee Benefits	$ 42,004	$ 58,739	$ 48,030
Professional Services	$ 69,000	$ 60,500	$ 66,550
Contractual Services	$ 49,720	$ 50,907	$ 55,998
Travel Expenses	$ 2,989	$ 2,800	$ 3,080
Rentals and Leases	$ 2,829	$ 4,350	$ 4,785
Communication	$ 10,228	$ 9,408	$ 10,348
Postage and Freight	$ 3,054	$ 2,880	$ 3,168
Repair and Maintenance	$ 21,876	$ 76,648	$ 84,312
Printing and Binding	$	$	$
Marketing and Promotion	$ 34,549	$ 46,100	$ 50,710
Fuel	$	$	$
Supplies	$ 68,835	$ 94,598	$ 104,057
Event Expenses	$ 21,177	$ 20,000	$ 22,000
Capitalizable Assets for County Funding (a)	$	$	$
Other Expenses (b)	$ 25,121	$ 40,146	$ 44,160
Total Expenses	$ 900,813	$ 1,204,118	$ 1,094,240
Net Income - (Revenue minus Expense)	($ 21,928)	$ 0	$ 0

Please explain any capitalizable assets (vehicles, land, or equipment) contained in your request. N/A

Please explain any request listed in the "Other Expenses" line item. Other expenses include lab fees, bank fees, office equipment, and IT expenses.

BUDGET QUESTIONS

1. Does your agency operate on Calendar Year, State Fiscal Year, or Fiscal Year? Calendar

2. Please explain any discrepancies in the Expense Table and your agency's Financial Statements. The financial statements submitted for 2025 represent cash basis financials that were reviewed by the board in January 2026. We are in the process of converting these financials to accrual. This accounts for the difference in income and expenses, specifically.

3. Please explain any Net Income (Revenue less Expense) represented in the Expense Table above on the bottom row. What is the planned use for these residual funds? These residual funds will be used to fund additional expenses and payroll in 2026 that are not covered by grants.

4. Please list the salary of the top 5 employees, names and positions of your organization.
   If there are multiple agencies funded by or through your agency allocation, please add those employees to this list by agency.

Name	Position	Salary
Sally Bergosh	Executive Director	$120,000
Bonnie Rieland, APRN	Chief Clinical Officer/Provider	$150,000
Carla Davis, RN	Director of Education & Outreach	$150,000
Matea Suarez, LMHC	Behavioral Health Director	$55,000
Aschle Joassaint	Office Manager/Volunteer Coordinator	$52,000

5. Please provide the total amount of cash and investments on hand. $857,533

6. Does your organization charge fees for services? If so, provide a list of fees charged.
   No-all services provided are FREE.

7. Does your organization require background checks from volunteers and staff? Yes

8. What is the source of your reportable data? We use Athena Electronic Medical Records (EMR) and report data from their reports we run monthly, quarterly, and annually.

I hereby certify that the information provided above is a true and correct statement relating to the organization requesting funding named above.

Name: Sally Bergosh

Title: Executive Director, 3/23/2026

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give form to the requester. Do not send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See ***Specific Instructions*** on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

Health and Hope Clinic, Inc.

2 Business name/disregarded entity name, if different from above.

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . .

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☑ Other (see instructions) 501c3

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . ☐

5 Address (number, street, and apt. or suite no.). See instructions.

1718 E. Olive Rd.

6 City, state, and ZIP code

Pensacola, FL 32514

Requester's name and address (optional)

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			–			–				

or

Employer identification number

2	6	–	4	3	3	6	6	3	8

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here **Signature of U.S. person** Sally Bergosh **Date** 3/23/2026

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

IRS Department of the Treasury
Internal Revenue Service

ATLANTA GA 39901-0001

In reply refer to: 0752439619
May 20, 2016 LTR 4168C 0
26-4336638 000000 00
00027278
BODC: TE

HEALTH AND HOPE CLINIC INC
% RICK HOLLIS
1718 E OLIVE RD
PENSACOLA FL 32514-7553

027951

Employer ID Number: 26-4336638
Form 990 required: Y

Dear Taxpayer:

We issued you a determination letter in July 2009, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(03).

Our records also indicate you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If a return is required, you must file Form 990, 990-EZ, 990-N, or 990-PF by the 15th day of the fifth month after the end of your annual accounting period. IRC Section 6033(j) provides that, if you don't file a required annual information return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

If you have questions, call 1-877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).

0752439619
May 20, 2016 LTR 4168C 0
26-4336638 000000 00
00027279

HEALTH AND HOPE CLINIC INC
% RICK HOLLIS
1718 E OLIVE RD
PENSACOLA FL 32514-7553

Sincerely yours,

Teri M. Johnson
Operations Manager, AM Ops. 3

Form **8453-TE**

Tax Exempt Entity Declaration and Signature for E-file

OMB No. 1545-0047

2024

Department of the Treasury
Internal Revenue Service

For calendar year 2024, or tax year beginning . . . . . , **and ending** . . . . . .

For use with Forms 990, 990-EZ, 990-PF, 990-T, 1120-POL, 4720, 8868, 5227, 5330, and 8038-CP

Go to *www.irs.gov/Form8453TE* **for the latest information.**

Name of filer

HEALTH AND HOPE CLINIC, INC.

EIN or SSN

26-4336638

Part I Type of Return and Return Information

Check the box for the type of return being filed with Form 8453-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line of the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). If you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here	[X]	**b**	**Total revenue,** if any (Form 990, Part VIII, column (A), line 12) .	**1b** 3,557,689
2a	**Form 990-EZ** check here	[ ]	**b**	**Total revenue,** if any (Form 990-EZ, line 9)	**2b**
3a	**Form 1120-POL** check here . .	[ ]	**b**	**Total tax** (Form 1120-POL, line 22)	**3b**
4a	**Form 990-PF** check here	[ ]	**b**	**Tax based on investment income** (Form 990-PF, Part V, line 5)	**4b**
5a	**Form 8868** check here	[ ]	**b**	**Balance due** (Form 8868, line 3c)	**5b**
6a	**Form 990-T** check here	[ ]	**b**	**Total tax** (Form 990-T, Part III, line 4)	**6b**
7a	**Form 4720** check here	[ ]	**b**	**Total tax** (Form 4720, Part III, line 1)	**7b**
8a	**Form 5227** check here	[ ]	**b**	**FMV of assets at end of tax year** (Form 5227, Item D)	**8b**
9a	**Form 5330** check here	[ ]	**b**	**Tax due** (Form 5330, Part II, line 19)	**9b**
10a	**Form 8038-CP** check here . . .	[ ]	**b**	**Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	**10b**

Part II Declaration of Officer or Person Subject to Tax

11a [ ] I authorize the U.S. Treasury and its designated Financial Agent to initiate an Automated Clearing House (ACH) electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

b [ ] If a copy of this return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I certify that I executed the electronic disclosure consent contained within this return allowing disclosure by the IRS of this Form 990/990-EZ/ 990-PF (as specifically identified in Part I above) to the selected state agency(ies).

Under penalties of perjury, I declare that [X] I am an officer of the above named entity or [ ] I am the person subject to tax with respect to (name of entity) _____ , (EIN) _____ , and that I have examined a copy of the 2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund.

Sign Here	Signature of officer or person subject to tax	Date	EXECUTIVE DIRECTOR Title, if applicable

Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)

I declare that I have reviewed the above return and that the entries on Form 8453-TE are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The entity officer or person subject to tax will have signed this form before I submit the return. I will give a copy of all forms and information to be filed with the IRS to the officer or person subject to tax, and have followed all other requirements in Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.

ERO's Use Only	ERO's signature JOSHUA C. DURST	Date	Check if also paid preparer [X]	Check if self-employed [ ]	ERO's SSN or PTIN P00436839
	Firm's name (or yours if self-employed), address, and ZIP code DURST JORDAN CPA PA 4459-B HIGHWAY 90 MILTON FL 32571				EIN 45-0529207 Phone no. 850-995-5000

Under penalties of perjury, I declare that I have examined the above return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all information of which the preparer has any knowledge.

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed [ ]	PTIN
	Firm's name			Firm's EIN	
	Firm's address			Phone no.	

For Privacy Act and Paperwork Reduction Act Notice, see back of form. Form **8453-TE** (2024)

DAA

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047
2024
Open to Public Inspection

A For the 2024 calendar year, or tax year beginning , and ending

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/ terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
HEALTH AND HOPE CLINIC, INC.

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
1718 E OLIVE RD

City or town, state or province, country, and ZIP or foreign postal code
PENSACOLA FL 32514

D Employer identification number
26-4336638

E Telephone number
850-479-4456

G Gross receipts$ 3,601,452

F Name and address of principal officer:
SALLY BERGOSH
1718 E OLIVE RD
PENSACOLA FL 32514

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: WWW.HEALTHANDHOPECLINIC.ORG

H(c) Group exemption number

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 2009

M State of legal domicile: FL

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities:
SEE SCHEDULE O

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3 Number of voting members of the governing body (Part VI, line 1a)	3	0
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	0
5 Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	0
6 Total number of volunteers (estimate if necessary)	6	430
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0

Revenue

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	4,385,874	3,528,075
9 Program service revenue (Part VIII, line 2g)		0
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	21,766	23,456
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	14,552	6,158
12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	4,422,192	3,557,689

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0
14 Benefits paid to or for members (Part IX, column (A), line 4)		0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	350,845	552,007
16a Professional fundraising fees (Part IX, column (A), line 11e)		0
b Total fundraising expenses (Part IX, column (D), line 25) 17,302		
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	2,060,332	2,496,193
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	2,411,177	3,048,200
19 Revenue less expenses. Subtract line 18 from line 12	2,011,015	509,489

Net Assets or Fund Balances

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	2,011,001	2,562,508
21 Total liabilities (Part X, line 26)	16,147	58,165
22 Net assets or fund balances. Subtract line 21 from line 20	1,994,854	2,504,343

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer — Date

SALLY BERGOSH EXECUTIVE DIRECTOR
Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
JOSHUA C. DURST	JOSHUA C. DURST			P00436839

Firm's name: DURST JORDAN CPA PA — Firm's EIN: 45-0529207
Firm's address: 4459-B HIGHWAY 90 MILTON, FL 32571 — Phone no. 850-995-5000

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III ☒

1 Briefly describe the organization's mission:

SEE SCHEDULE O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 2,817,780 including grants of$) (Revenue $)

HEALTH AND HOPE CLINIC IS A VOLUNTEER AND DONOR DRIVEN MEDICAL CLINIC ESTABLISHED IN ORDER TO HELP MEET THE NEEDS OF THE MEDICALLY UNDERSERVED POPULATION. THE CLINIC OFFERS PRIMARY MEDICAL CARE, PREVENTATIVE CARE, SPECIALTY CARE, LABORATORY SERVICES, PRESCRIPTION ASSISTANCE, AND REFERRALS TO COMMUNITY SOCIAL SERVICES. DENTAL SERVICES INCLUDING CONSULTATIONS, EXTRACTIONS, AND RESTORATIVE CARE ARE ALSO PROVIDED. THE CLINIC OPERATES WITH OVER 430 VOLUNTEER MEDICAL PROFESSIONALS AND SUPPORT STAFF WHOSE VALUE IS OVER $1,052,164. OVER 12,510 PATIENT VISITS WERE PROVIDED IN 2023. THERE WERE OVER 9,046 PRESCRIPTIONS FILLED IN 2024 WITH A VALUE OF $4,526,806.

4b (Code:) (Expenses $ including grants of$) (Revenue $)

N/A

4c (Code:) (Expenses $ including grants of$) (Revenue $)

N/A

4d Other program services (Describe on Schedule O.)

(Expenses $ including grants of$) (Revenue $)

4e Total program service expenses 2,817,780

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	**1**	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	**2**	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	**3**		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	**4**		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	**5**		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	**6**		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	**7**		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	**8**		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	**9**		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? *If "Yes," complete Schedule D, Part V*	**10**		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	**11a**	X	
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	**11b**	X	
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	**11c**		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	**11d**		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	**11e**		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	**11f**		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	**12a**		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	**12b**		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	**13**		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	**14a**		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	**14b**		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	**15**		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	**16**		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions	**17**		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	**18**	X	
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	**19**		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	**20a**		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	**20b**		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	**21**		X

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	**22**		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	**23**		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	**24a**		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	**24b**		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	**24c**		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	**24d**		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	**25a**		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	**25b**		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	**26**		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	**27**		X
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	**28a**		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	**28b**		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	**28c**		X
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	**29**	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	**30**		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	**31**		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	**32**		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	**33**		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	**34**		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	**35a**		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	**35b**		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	**36**		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	**37**		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O.	**38**	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	**1a**			
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	**1b**			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		**1c**		X

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return **2a**			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	**2b**		
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	**3a**		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	**3b**		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	**4a**		X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	**5a**		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	**5b**		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	**5c**		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	**6a**		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	**6b**		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	**7a**		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	**7b**		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	**7c**		
d	If "Yes," indicate the number of Forms 8282 filed during the year **7d**			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	**7e**		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	**7f**		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	**7g**		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	**7h**		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	**8**		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	**9a**		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	**9b**		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 **10a**			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities **10b**			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders **11a**			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) **11b**			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	**12a**		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year **12b**			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	**13a**		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans **13b**			
c	Enter the amount of reserves on hand **13c**			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	**14a**		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	**14b**		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	**15**		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	**16**		X
17	**Section 501(c)(21) organizations.** Did the trust, any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	**17**		

Part VI **Governance, Management, and Disclosure.** *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI ..... [X]

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	**1a**			
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included on line 1a, above, who are independent	**1b**			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		**2**		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		**3**		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		**4**		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		**5**		X
6	Did the organization have members or stockholders?		**6**		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		**7a**		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		**7b**		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?		**8a**	X	
b	Each committee with authority to act on behalf of the governing body?		**8b**	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*		**9**		X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	**10a**		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	**10b**		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	**11a**	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	**12a**	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	**12b**	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	**12c**	X	
13	Did the organization have a written whistleblower policy?	**13**	X	
14	Did the organization have a written document retention and destruction policy?	**14**	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	**15a**	X	
b	Other officers or key employees of the organization	**15b**	X	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	**16a**		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	**16b**		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed NONE

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

[ ] Own website [ ] Another's website [X] Upon request [ ] Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records.

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PENSACOLA FL 32514 850-479-4456

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) SALLY BERGOSH	40.00									
EXECUTIVE DIRECTOR	0.00			X				89,559	0	0
(2) J. NIXON DANIEL, III	2.00									
CHAIRMAN	0.00	X		X				0	0	0
(3) LINDA HINSON	1.00									
VICE CHAIRMAN	0.00	X		X				0	0	0
(4) DONALD MCLAUGHLIN	1.00									
TREASURER	0.00	X		X				0	0	0
(5) BRIGETTE BROOKS	1.00									
SECRETARY	0.00	X						0	0	0
(6) JOHN PORTER	1.00									
DIRECTOR	0.00	X						0	0	0
(7) ANNA CAUSEY	1.00									
DIRECTOR	0.00	X						0	0	0
(8) DR. BRIAN NALL	1.00									
DIRECTOR	0.00	X						0	0	0
(9) PAUL MCLEOD, MD	1.00									
DIRECTOR	0.00	X						0	0	0
(10) JOHN LARRY MORRIS, DMD	1.00									
DIRECTOR	0.00	X						0	0	0
(11) JARL "JT" YOUNG	1.00									
DIRECTOR	0.00	X						0	0	0

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) WILL CONDON DIRECTOR	1.00 0.00	X						0	0	0
(13)										
(14)										
(15)										
(16)										
(17)										
(18)										
(19)										
1b Subtotal								89,559		
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								89,559		

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 0

		Yes	No
3	Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*		X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*		X
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization 0

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants, and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c	234,373				
	d Related organizations	1d					
	e Government grants (contributions)	1e	755,380				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	2,538,322				
	g Noncash contributions included in lines 1a-1f	1g	$ 2,079,481				
	h **Total.** Add lines 1a–1f			3,528,075			
Program Service Revenue		Business Code					
	2a						
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g **Total.** Add lines 2a–2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			23,869			23,869
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
			(i) Real	(ii) Personal			
	6a Gross rents	6a					
	b Less: rental expenses	6b					
	c Rental inc. or (loss)	6c					
	d Net rental income or (loss)						
			(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory	7a	23,456				
	b Less: cost or other basis and sales exps.	7b	23,869				
	c Gain or (loss)	7c	-413				
	d Net gain or (loss)			-413	-413		
	8a Gross income from fundraising events (not including $ 234,373 of contributions reported on line 1c). See Part IV, line 18	8a	23,000				
	b Less: direct expenses	8b	19,894				
	c Net income or (loss) from fundraising events			3,106			
	9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities						
	10a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code					
	11a OTHER INCOME			3,052	3,052		
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a–11d			3,052			
	12 **Total revenue.** See instructions			3,557,689	2,639	0	23,869

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	89,559	67,169	17,912	4,478
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	423,223	347,249	67,820	8,154
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	39,225	29,419	7,845	1,961
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	30,075		30,075	
12 Advertising and promotion	17,531		17,531	
13 Office expenses	20,084		20,084	
14 Information technology	3,685		3,685	
15 Royalties				
16 Occupancy	30,849	24,678	4,628	1,543
17 Travel	1,741		1,741	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	15,905	14,315	1,590	
23 Insurance	20,463	12,832	6,829	802
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a MEDICATION & SUPP	2,253,992	2,253,992		
b MEDICAL SUPPLIES	21,866	21,866		
c PHARMACEUTICALS	17,128	17,128		
d DENTAL SUPPLIES	15,296	15,296		
e All other expenses	47,578	13,836	33,378	364
25 Total functional expenses. Add lines 1 through 24e	3,048,200	2,817,780	213,118	17,302
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

				(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing		283,707	1	347,344
	2	Savings and temporary cash investments		531,752	2	
	3	Pledges and grants receivable, net		58,903	3	271,323
	4	Accounts receivable, net		1,500	4	2,000
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use		1,009,461	8	818,605
	9	Prepaid expenses and deferred charges		2,293	9	2,093
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 894,125			
	b	Less: accumulated depreciation	10b 98,275	109,831	10c	795,850
	11	Investments—publicly traded securities			11	
	12	Investments—other securities. See Part IV, line 11			12	325,293
	13	Investments—program-related. See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11		13,554	15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		2,011,001	16	2,562,508
Liabilities	17	Accounts payable and accrued expenses		16,147	17	58,165
	18	Grants payable			18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D			25	
	26	**Total liabilities.** Add lines 17 through 25		16,147	26	58,165
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		1,904,595	27	2,374,060
	28	Net assets with donor restrictions		90,259	28	130,283
		Organizations that do not follow FASB ASC 958, check here ☐ **and complete lines 29 through 33.**				
	29	Capital stock or trust principal, or current funds			29	
	30	Paid-in or capital surplus, or land, building, or equipment fund			30	
	31	Retained earnings, endowment, accumulated income, or other funds			31	
	32	Total net assets or fund balances		1,994,854	32	2,504,343
	33	Total liabilities and net assets/fund balances		2,011,001	33	2,562,508

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	3,557,689
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,048,200
3	Revenue less expenses. Subtract line 2 from line 1	3	509,489
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,994,854
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	2,504,343

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2b	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE A (Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization

HEALTH AND HOPE CLINIC, INC.

Employer identification number

26-4336638

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: .....

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: .....

10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations .....

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)** (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	2,266,546	2,059,901	4,352,790	4,385,874	3,528,075	16,593,186
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	2,266,546	2,059,901	4,352,790	4,385,874	3,528,075	16,593,186
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						16,593,186

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4	2,266,546	2,059,901	4,352,790	4,385,874	3,528,075	16,593,186
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources				21,766	23,869	45,635
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	24,725	28,140	1,961	3,013	3,052	60,891
11 **Total support.** Add lines 7 through 10						16,699,712
12 Gross receipts from related activities, etc. (see instructions)					**12**	168,631

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

14	Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f))	**14**	99.36 %
15	Public support percentage from 2023 Schedule A, Part II, line 14	**15**	99.36 %

16a **33 1/3% support test — 2024.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☒

b **33 1/3% support test — 2023.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10%-facts-and-circumstances test — 2024.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

b **10%-facts-and-circumstances test — 2023.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐

Part III **Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2023 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2024** (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from **2023** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests — 2024.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support tests — 2023.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in Part VI when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in Part VI what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in Part VI.*	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in Part VI.*	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in Part VI.*	9b		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in Part VI.*	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on line 11a above?	11b		
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.*	11c		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	2		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s), or (ii) serving on the governing body of a supported organization? *If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).*	2		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.*	3		

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).*

a ☐ The organization satisfied the Activities Test. *Complete line 2 below.*
b ☐ The organization is the parent of each of its supported organizations. *Complete line 3 below.*
c ☐ The organization supported a governmental entity. *Describe in Part VI how you supported a governmental entity (see instructions).*

			Yes	No
2	Activities Test. *Answer lines 2a and 2b below.*			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in Part VI identify those supported organizations and explain* how these activities directly furthered their exempt purposes, *how the organization was responsive to each of its supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations. *Answer lines 3a and 3b below.*			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in Part VI.*	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in Part VI the role played by the organization in this regard.*	3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	**1**		
2 Recoveries of prior-year distributions	**2**		
3 Other gross income (see instructions)	**3**		
4 Add lines 1 through 3.	**4**		
5 Depreciation and depletion	**5**		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	**6**		
7 Other expenses (see instructions)	**7**		
8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	**8**		

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	**1a**		
b Average monthly cash balances	**1b**		
c Fair market value of other non-exempt-use assets	**1c**		
d **Total** (add lines 1a, 1b, and 1c)	**1d**		
e **Discount** claimed for blockage or other factors *(explain in detail in Part VI)*:			
2 Acquisition indebtedness applicable to non-exempt-use assets	**2**		
3 Subtract line 2 from line 1d.	**3**		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	**4**		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	**5**		
6 Multiply line 5 by 0.035.	**6**		
7 Recoveries of prior-year distributions	**7**		
8 **Minimum Asset Amount** (add line 7 to line 6)	**8**		

Section C – Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	**1**		
2 Enter 0.85 of line 1.	**2**		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	**3**		
4 Enter greater of line 2 or line 3.	**4**		
5 Income tax imposed in prior year	**5**		
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	**6**		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations *(continued)*

Section D – Distributions			**Current Year**
1	Amounts paid to supported organizations to accomplish exempt purposes	**1**	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	**2**	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	**3**	
4	Amounts paid to acquire exempt-use assets	**4**	
5	Qualified set-aside amounts (prior IRS approval required—*provide details in Part VI*)	**5**	
6	Other distributions (*describe in Part VI*). See instructions.	**6**	
7	**Total annual distributions.** Add lines 1 through 6.	**7**	
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in Part VI*). See instructions.	**8**	
9	Distributable amount for 2024 from Section C, line 6	**9**	
10	Line 8 amount divided by line 9 amount	**10**	

Section E – Distribution Allocations (see instructions)		**(i) Excess Distributions**	**(ii) Underdistributions Pre-2024**	**(iii) Distributable Amount for 2024**
1	Distributable amount for 2024 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2024 (reasonable cause required–*explain in Part VI*). See instructions.			
3	Excess distributions carryover, if any, to 2024			
a	From 2019			
b	From 2020			
c	From 2021			
d	From 2022			
e	From 2023			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2024 distributable amount			
i	Carryover from 2019 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2024 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2024 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in Part VI.* See instructions.			
6	Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in Part VI.* See instructions.			
7	**Excess distributions carryover to 2025.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2020			
b	Excess from 2021			
c	Excess from 2022			
d	Excess from 2023			
e	Excess from 2024			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

PART II, LINE 10 - OTHER INCOME DETAIL

$ 60,891

Schedule B (Form 990) (Rev. December 2024))
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

Name of the organization

HEALTH AND HOPE CLINIC, INC.

Employer identification number

26-4336638

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	☒ 501(c)(3) (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	☐ 527 political organization
Form 990-PF	☐ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33$^{1}/_{3}$% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year . . . . . $ . . . . . .

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization
HEALTH AND HOPE CLINIC, INC.

Employer identification number
26-4336638

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		$ 117,850	Person ☐ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
2	HEART TO HEART INTERNATIONAL 11500 RENNER BLVD LENEXA KS 66219	$ 95,316	Person ☐ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
3		$ 1,507,532	Person ☐ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
4		$ 193,216	Person ☐ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
5		$ 257,780	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
6		$ 125,475	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization
HEALTH AND HOPE CLINIC, INC.

Employer identification number
26-4336638

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7		$ 497,600	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
8		$ 108,364	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization
HEALTH AND HOPE CLINIC, INC.

Employer identification number
26-4336638

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
1	MEDICAL SUPPLIES AND MATERIALS	$ 117,850	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
2	MEDICAL SUPPLIES & MATERIALS	$ 95,316	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
3	MEDICAL SUPPLIES AND MATERIALS	$ 1,507,532	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
4	MEDICAL SUPPLIES AND MATERIALS	$ 193,216	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

SCHEDULE D (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

HEALTH AND HOPE CLINIC, INC.

Employer identification number

26-4336638

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

- ☐ Preservation of land for public use (for example, recreation or educatior
- ☐ Protection of natural habitat
- ☐ Preservation of open space
- ☐ Preservation of a historically important land area
- ☐ Preservation of a certified historic structure

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included on line 2a	2c	
d	Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year

4 Number of states where property subject to conservation easement is located

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conversation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year $

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1 $

(ii) Assets included in Form 990, Part X $

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items.

a Revenue included on Form 990, Part VIII, line 1 $

b Assets included in Form 990, Part X $

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

- **a** ☐ Public exhibition
- **b** ☐ Scholarly research
- **c** ☐ Preservation for future generations
- **d** ☐ Loan or exchange program
- **e** ☐ Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ **Yes** ☐ **No**

Part IV Escrow and Custodial Arrangements

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ **Yes** ☐ **No**

b If "Yes," explain the arrangement in Part XIII and complete the following table.

		Amount
c Beginning balance	**1c**	
d Additions during the year	**1d**	
e Distributions during the year	**1e**	
f Ending balance	**1f**	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ **Yes** ☐ **No**

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

Part V Endowment Funds

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- **a** Board designated or quasi-endowment ____ %
- **b** Permanent endowment ____ %
- **c** Term endowment ____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations?	**3a(i)**		
(ii) Related organizations?	**3a(ii)**		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	**3b**		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		894,125	98,275	795,850
e Other				
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				795,850

Part VII Investments – Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other CASH IN INVESTMENT ACCOUNT	325,293	MARKET
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, line 12, col. (B))*	325,293	

Part VIII Investments – Program Related

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, line 13, col. (B))*		

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 15, col. (B))*	

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 25, col. (B))*	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	
3	Subtract line 2e from line 1			3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	
5	Total revenue. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 12.)*			5	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	
3	Subtract line 2e from line 1			3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	
5	Total expenses. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 18.)*			5	

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Part XIII Supplemental Information *(continued)*

SCHEDULE G (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19; or if the organization entered more than $15,000 on Form 990-EZ, line 6a.
Attach to Form 990 or Form 990-EZ.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
HEALTH AND HOPE CLINIC, INC.

Employer identification number
26-4336638

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- **a** ☐ Mail solicitations
- **b** ☐ Internet and email solicitations
- **c** ☐ Phone solicitations
- **d** ☐ In-person solicitations
- **e** ☐ Solicitation of nongovernment grants
- **f** ☐ Solicitation of government grants
- **g** ☐ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ **Yes** ☐ **No**

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

	(i) Name and address of individual or entity (fundraiser)	**(ii)** Activity	(iii) Did fund-raiser have custody or control of contributions? **Yes**	**No**	**(iv)** Gross receipts from activity	**(v)** Amount paid to (or retained by) fundraiser listed in col. **(i)**	**(vi)** Amount paid to (or retained by) organization
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total							

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II **Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than $15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than $5,000.

		(a) Event #1 CHRISTMAS GALA (event type)	(b) Event #2 (event type)	(c) Other events NONE (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	257,373			257,373
	2 Less: Contributions	234,373			234,373
	3 Gross income (line 1 minus line 2)	23,000			23,000
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages	15,254			15,254
	8 Entertainment				
	9 Other direct expenses	4,640			4,640
	10 Direct expense summary. Add lines 4 through 9 in column (d)				19,894
	11 Net income summary. Subtract line 10 from line 3, column (d)				3,106

Part III **Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes % ☐ No	☐ Yes % ☐ No	☐ Yes % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities:

a Is the organization licensed to conduct gaming activities in each of these states? ☐ **Yes** ☐ **No**

b If "No," explain:

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ **Yes** ☐ **No**

b If "Yes," explain:

11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary, or trustee of a trust; or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility **13a** %

b An outside facility **13b** %

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name

Address

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization $ and the amount of gaming revenue retained by the third party $

c If "Yes," enter tha name and address of the third party:

Name

Address

16 Gaming manager information:

Name

Gaming manager compensation $

Description of services provided

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year $

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2024

Open To Public Inspection

Name of the organization

HEALTH AND HOPE CLINIC, INC.

Employer identification number

26-4336638

Part I Types of Property

		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art — Works of art				
2	Art — Historical treasures				
3	Art — Fractional interests				
4	Books and publications				
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities — Publicly traded				
10	Securities — Closely held stock				
11	Securities — Partnership, LLC, or trust interests				
12	Securities — Miscellaneous				
13	Qualified conservation contribution — Historic structures				
14	Qualified conservation contribution — Other				
15	Real estate — Residential				
16	Real estate — Commercial				
17	Real estate — Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies	X	5	2,063,136	FV OF DONATED SUPPLIES
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other (EQUIPMENT)	X	1	16,345	FV OF DONATED EQUIPMENT
26	Other ( )				
27	Other ( )				
28	Other ( )				

29	Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement	29	

			Yes	No
30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?	30a		X
b	If "Yes," describe the arrangement in Part II.			
31	Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	31		X
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a		X
b	If "Yes," describe in Part II.			
33	If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.			

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE O (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

HEALTH AND HOPE CLINIC, INC.

Employer identification number

26-4336638

FORM 990 - ORGANIZATION'S MISSION OR MOST SIGNIFICANT ACTIVITIES
THE MISSION OF THE HEALTH AND HOPE CLINIC IS TO PROVIDE HELP AND HOPE TO THE HURTING. THE CLINIC PROVIDES FREE AND CHARITABLE MEDICAL AND DENTAL CARE TO QUALIFIED INDIVIDUALS WITH LIMITED INCOME, NO ACCESS TO CARE, AND NO HEALTH INSURANCE.

FORM 990 - ORGANIZATION'S MISSION
THE MISSION OF THE HEALTH AND HOPE CLINIC IS TO PROVIDE HELP AND HOPE TO THE HURTING. THE CLINIC PROVIDES FREE AND CHARITABLE MEDICAL AND DENTAL CARE TO QUALIFIED INDIVIDUALS WITH LIMITED INCOME, NO ACCESS TO CARE, AND NO HEALTH INSURANCE.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990
ALL BOARD MEMBERS RECEIVED AN ELECTRONIC COPY OF THE FORM 990 AND THE ACCOMPANYING SCHEDULES IN "PDF" FORMAT FOR THEIR REVIEW BEFORE FILING WITH THE IRS. THE BOARD MEMBERS WERE ALSO INFORMED THAT A PAPER COPY OF THE FORM 990 AND THE ACCOMPANYING SCHEDULES IS AVAILABLE AT THE ORGANIZATION'S OFFICE.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY
BOARD MEMBERS AND OFFICERS RECEIVE CORRESPONDENCE EACH YEAR THAT MUST BE COMPLETED AND SIGNED CONFIRMING THAT THEY WILL DISCLOSE ANY CONFLICTS THAT VIOLATE THE ORGANIZATION'S POLICY. THE BOARD REVIEWS ALL CONFLICTS AND DETERMINES IF FURTHER ACTIONS NEED TO BE TAKEN.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL
COMPENSATION OF THE EXECUTIVE DIRECTOR AND OTHER KEY EMPLOYEES IS DETERMINED BY THE BOARD OF DIRECTORS BASED ON THE PERFORMANCE, THE ORGANIZATION'S BUDGET, AND COMPARABLE COMPENSATION WITHIN THE SAME MARKET.

FORM 990, PART VI, LINE 15B - COMPENSATION PROCESS FOR OFFICERS
COMPENSATION OF THE EXECUTIVE DIRECTOR AND OTHER KEY EMPLOYEES IS DETERMINED BY THE BOARD OF DIRECTORS BASED ON THE PERFORMANCE, THE ORGANIZATION'S BUDGET, AND COMPARABLE COMPENSATION WITHIN THE SAME MARKET.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION
THE ORGANIZATION HAS ALL GOVERNING DOCUMENTS, CONFLICTS OF INTEREST POLICY, AND THE COMPILED FINANCIAL STATEMENTS ON FILE AT THE ORGANIZATION'S PRINCIPAL OFFICE. ALL DOCUMENTS ARE AVAILABLE UPON REQUEST.

Cash - EOY

Description	Amount
	$ 347,344
TOTAL	$ 347,344

HEALTH AND HOPE CLINIC, INC.

FINANCIAL STATEMENTS

DECEMBER 31, 2025

Health and Hope Clinic, Inc.
Statement of Assets, Liabilities and Net Assets
December 31, 2025

	Dec 31, 25	
ASSETS		
Current Assets		
Checking/Savings		
11030 · Operating Account (Regions)		190,938.74
11035 · Morgan Stanley		662,801.05
11040 · PayPal		3,793.37
Total Checking/Savings		857,533.16
Other Current Assets		
12300 · Prepaid Insurance		2,092.85
12500 · Inventory		1,113,699.22
12550 · Less Inventory Valuation		-295,094.03
Total Other Current Assets		820,698.04
Total Current Assets		1,678,231.20
Fixed Assets		
13000 · Fixed Assets		
13050 · Leasehold Improvements	592,684.75	
13100 · Office Equipment	31,222.42	
13200 · Medical Equipment	179,331.77	
13300 · Furniture & Fixtures	90,884.96	
13800 · Accumulated Depreciation	-98,275.04	
Total 13000 · Fixed Assets		795,848.86
Total Fixed Assets		795,848.86
TOTAL ASSETS		**2,474,080.06**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Credit Cards		
22000 · Regions FIA Card Services		4,661.07
Total Credit Cards		4,661.07
Other Current Liabilities		
24000 · Payroll Liabilities		-294.52
24100 · Accrued Insurance Bnefits		85.58
Total Other Current Liabilities		-208.94
Total Current Liabilities		4,452.13
Total Liabilities		4,452.13
Equity		
32000 · Unrestricted Net Assets		2,504,343.48
Net Income		-34,715.55
Total Equity		2,469,627.93
TOTAL LIABILITIES & EQUITY		**2,474,080.06**

No assurance is provided on these financial statements.
These financial statements do not include a statement of cash flows.
Substantially all disclosures required by GAAP omitted.

Health and Hope Clinic, Inc.
Statement of Revenues and Expenses
For the twelve months ended December 31, 2025

	Jan - Dec 25	
Ordinary Income/Expense		
Income		
Receipts		
24020 · Pensacola Bay Baptist Assoc.	6,695.15	
24030 · Grants	232,834.05	
24035 · Christmas at the Clinic	326,287.97	
24060 · Church Contributions	103,831.11	
25070 · Community Contributions	146,134.42	
25072 · Board of County Commissioners	28,500.00	
25080 · Medical Records Reimbursements	4,565.67	
Total Receipts		848,848.37
Total Income		848,848.37
Expense		
Expenses		
35100 · Personnel		
35110 · Executive Director	99,269.18	
35131 · Chief Clinical Officer	149,999.98	
35166 · Dental Manager	36,825.00	
35167 · Dentist	30,000.00	
35169 · Health Navigator	32,135.00	
35171 · Amgen Director	48,653.92	
35172 · Office Manager/Vol Coordinator	46,568.00	
35173 · Pharmacy Manager	30,120.00	
35174 · Mental Health Manager	44,287.86	
35181 · Amgen Health Coach	9,740.00	
35182 · Amgen Clinic Support	21,082.50	
66000 · Payroll Expenses	42,003.91	
Total 35100 · Personnel		590,685.35
36000 · Other Expenses		
36010 · Pharmaceuticals	21,217.33	
36030 · Licenses	473.00	
36050 · Lab Fees	1,982.36	
36060 · Office Supplies	12,413.60	
36070 · Medical Equip & Supplies	8,928.11	
36075 · Medical Supplies- Amgen	9,963.25	
36076 · Amgen Supplies	4,092.49	
36077 · Health & Wellness Expenses	409.85	
36080 · Counseling Fees	690.00	
36090 · Postage	3,054.43	
36100 · Telephone/Internet	11,527.46	
36110 · Office Equipment	10,900.43	
36115 · IT Hardware/Software/Consulting	33,922.42	
36120 · Janitorial Services	15,214.00	
36125 · Maintenance	1,358.03	
36126 · Repairs	4,440.57	
36130 · Utilities	15,223.47	
36135 · Lease Expense	3,677.56	
36150 · EMR/Pharm	4,227.09	
36160 · Publicity/Marketing	18,415.23	
36162 · Publicity/Marketing- Amgen	1,085.03	
36165 · Memberships & Dues	2,919.75	
36170 · Travel	2,989.30	
36180 · Staff Development	3,512.06	
36190 · VolunteerRetention/Appreciatio	11,536.32	
36200 · Insurance	14,877.87	
36210 · Miscellaneous	2,312.94	
36225 · Professional Fees - Audit	15,500.00	
36230 · Professional Fees - Bookkeeping	29,500.00	
36240 · Grant Expenses	10,460.00	
36250 · Christmas at Clinic Expenses	20,825.24	
36500 · Dental Supplies	11,618.18	
36505 · Dental Equipment	192.40	
36506 · Dental Repair	863.29	
Total 36000 · Other Expenses		310,323.06
Total Expenses		901,008.41
Total Expense		901,008.41
Net Ordinary Income		-52,160.04
Other Income/Expense		
Other Income		
26500 · Interest Income		17,444.49
Total Other Income		17,444.49
Net Other Income		17,444.49
Net Income		**-34,715.55**

No assurance is provided on these financial statements.
These financial statements do not include a statement of cash flows.
Substantially all disclosures required by GAAP omitted.

SUPPLEMENTARY

INFORMATION

Health and Hope Clinic, Inc.
Schedule I - Revenues and Expenses
For the twelve months ended December 31, 2025 and 2024

	Jan - Dec 25	Jan - Dec 24
Ordinary Income/Expense		
Income		
Receipts		
24020 · Pensacola Bay Baptist Assoc.	6,695.15	6,375.25
24030 · Grants	232,834.05	1,072,091.53
24035 · Christmas at the Clinic	326,287.97	257,373.09
24060 · Church Contributions	103,831.11	46,775.43
25070 · Community Contributions	146,134.42	67,678.04
25072 · Board of County Commissioners	28,500.00	21,300.69
25080 · Medical Records Reimbursements	4,565.67	3,052.25
Total Receipts	848,848.37	1,474,646.28
Total Income	848,848.37	1,474,646.28
Expense		
Expenses		
35100 · Personnel		
35110 · Executive Director	99,269.18	89,557.64
35130 · Clinical Manager	0.00	14,400.00
35131 · Chief Clinical Officer	149,999.98	148,682.31
35166 · Dental Manager	36,825.00	37,190.00
35167 · Dentist	30,000.00	7,200.00
35169 · Health Navigator	32,135.00	34,950.00
35171 · Amgen Director	48,653.92	61,476.98
35172 · Office Manager/Vol Coordinator	46,568.00	41,107.00
35173 · Pharmacy Manager	30,120.00	24,810.00
35174 · Mental Health Manager	44,287.86	53,407.65
35181 · Amgen Health Coach	9,740.00	0.00
35182 · Amgen Clinic Support	21,082.50	0.00
66000 · Payroll Expenses	42,003.91	39,225.42
Total 35100 · Personnel	590,685.35	552,007.00
36000 · Other Expenses		
36010 · Pharmaceuticals	21,217.33	17,128.01
36030 · Licenses	473.00	1,410.18
36050 · Lab Fees	1,982.36	614.04
36060 · Office Supplies	12,413.60	9,553.65
36070 · Medical Equip & Supplies	8,928.11	5,178.70
36075 · Medical Supplies- Amgen	9,963.25	11,152.43
36076 · Amgen Supplies	4,092.49	5,535.49
36077 · Health & Wellness Expenses	409.85	0.00
36080 · Counseling Fees	690.00	165.00
36090 · Postage	3,054.43	2,257.44
36100 · Telephone/Internet	11,527.46	6,490.69
36110 · Office Equipment	10,900.43	8,273.20
36115 · IT Hardware/Software/Consulting	33,922.42	3,684.54
36120 · Janitorial Services	15,214.00	10,861.35
36125 · Maintenance	1,358.03	2,553.44
36126 · Repairs	4,440.57	4,729.69
36130 · Utilities	15,223.47	13,496.83
36135 · Lease Expense	3,677.56	16,039.40
36150 · EMR/Pharm	4,227.09	3,637.61
36160 · Publicity/Marketing	18,415.23	13,212.27
36162 · Publicity/Marketing- Amgen	1,085.03	4,318.57
36165 · Memberships & Dues	2,919.75	2,262.00
36170 · Travel	2,989.30	1,741.10
36180 · Staff Development	3,512.06	4,246.98
36190 · VolunteerRetention/Appreciatio	11,536.32	12,573.60
36200 · Insurance	14,877.87	4,423.23
36210 · Miscellaneous	2,312.94	2,645.42
36220 · Depreciation Expense	0.00	15,904.52
36225 · Professional Fees - Audit	15,500.00	2,825.00
36230 · Professional Fees - Bookkeeping	29,500.00	27,250.00
36240 · Grant Expenses	10,460.00	10,558.00
36250 · Christmas at Clinic Expenses	20,825.24	19,894.15

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Substantially all disclosures required by GAAP omitted.

Health and Hope Clinic, Inc.
Schedule I - Revenues and Expenses
For the twelve months ended December 31, 2025 and 2024

	Jan - Dec 25	Jan - Dec 24
36500 · Dental Supplies	11,618.18	7,506.99
36505 · Dental Equipment	192.40	360.96
36506 · Dental Repair	863.29	2,181.96
36507 · Dental Grant - FAFCC	0.00	7,428.39
Total 36000 · Other Expenses	310,323.06	262,094.83
Total Expenses	901,008.41	814,101.83
Total Expense	901,008.41	814,101.83
Net Ordinary Income	-52,160.04	660,544.45
Other Income/Expense		
Other Income		
In-Kind Donations		
26000 · In-Kind Medical Services Income	0.00	1,438,158.11
26010 · In-Kind Materials & Supplies In	0.00	2,063,136.00
26020 · In-Kind Facilities	0.00	73,944.34
26030 · In-Kind Donated Assets	0.00	16,345.00
80000 · In-Kind Medical Services Exp	0.00	-1,438,158.11
80010 · In-Kind Materials & Supplies	0.00	-2,253,992.06
80020 · In-Kind Facilities Exp	0.00	-73,944.34
Total In-Kind Donations	0.00	-174,511.06
26500 · Interest Income	17,444.49	23,869.26
26600 · Realized Gain/Loss	0.00	-412.97
Total Other Income	17,444.49	-151,054.77
Net Other Income	17,444.49	-151,054.77
Net Income	**-34,715.55**	**509,489.68**

No assurance is provided on these financial statements.
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Substantially all disclosures required by GAAP omitted.

Health and Hope Clinic, Inc.
Schedule II - Revenues and Expenses
For the one month ended December 31, 2025 and 2024

	Dec 25	Dec 24
Ordinary Income/Expense		
Income		
Receipts		
24020 · Pensacola Bay Baptist Assoc.	429.60	0.00
24030 · Grants	73,266.67	302,644.17
24035 · Christmas at the Clinic	94,850.46	77,377.09
24060 · Church Contributions	5,388.75	6,075.79
25070 · Community Contributions	8,013.67	18,543.59
25080 · Medical Records Reimbursements	305.00	90.50
Total Receipts	182,254.15	404,731.14
Total Income	182,254.15	404,731.14
Expense		
Expenses		
35100 · Personnel		
35110 · Executive Director	9,230.76	6,538.46
35131 · Chief Clinical Officer	11,538.46	11,538.46
35166 · Dental Manager	3,000.00	3,700.00
35167 · Dentist	2,400.00	2,400.00
35169 · Health Navigator	2,645.00	2,755.00
35171 · Amgen Director	3,846.16	5,192.32
35172 · Office Manager/Vol Coordinator	3,768.00	4,532.00
35173 · Pharmacy Manager	2,280.00	3,000.00
35174 · Mental Health Manager	1,175.00	5,503.84
35181 · Amgen Health Coach	1,010.00	0.00
35182 · Amgen Clinic Support	1,665.00	0.00
66000 · Payroll Expenses	3,249.18	3,358.29
Total 35100 · Personnel	45,807.56	48,518.37
36000 · Other Expenses		
36010 · Pharmaceuticals	1,426.16	1,938.57
36050 · Lab Fees	0.00	43.86
36060 · Office Supplies	491.36	2,137.69
36070 · Medical Equip & Supplies	90.96	95.79
36080 · Counseling Fees	0.00	75.00
36090 · Postage	337.38	239.83
36100 · Telephone/Internet	3,380.95	563.61
36110 · Office Equipment	1,807.88	935.97
36115 · IT Hardware/Software/Consulting	2,037.00	34.00
36120 · Janitorial Services	3,259.00	2,693.00
36125 · Maintenance	0.00	64.41
36130 · Utilities	1,172.00	1,191.25
36135 · Lease Expense	1,711.51	1,336.65
36150 · EMR/Pharm	350.59	308.35
36160 · Publicity/Marketing	1,223.28	1,050.03
36165 · Memberships & Dues	50.00	0.00
36180 · Staff Development	646.84	550.22
36190 · VolunteerRetention/Appreciatio	2,722.55	1,387.89
36200 · Insurance	0.00	892.02
36210 · Miscellaneous	238.39	498.65
36220 · Depreciation Expense	0.00	15,904.52
36230 · Professional Fees - Bookkeeping	2,500.00	2,500.00
36240 · Grant Expenses	3,422.50	4,463.00
36250 · Christmas at Clinic Expenses	17,402.92	18,663.17
36500 · Dental Supplies	1,238.04	1,971.27

No assurance is provided on these financial statements.
These financial statements do not include a statement of cash flows.
Substantially all disclosures required by GAAP omitted.

Health and Hope Clinic, Inc.
Schedule II - Revenues and Expenses
For the one month ended December 31, 2025 and 2024

	Dec 25	Dec 24
36506 · Dental Repair	0.00	833.65
36507 · Dental Grant - FAFCC	0.00	-2,008.05
Total 36000 · Other Expenses	45,509.31	58,364.35
Total Expenses	91,316.87	106,882.72
Total Expense	91,316.87	106,882.72
Net Ordinary Income	90,937.28	297,848.42
Other Income/Expense		
Other Income		
In-Kind Donations		
26000 · In-Kind Medical Services Income	0.00	1,438,158.11
26010 · In-Kind Materials & Supplies In	0.00	2,063,136.00
26020 · In-Kind Facilities	0.00	73,944.34
26030 · In-Kind Donated Assets	0.00	16,345.00
80000 · In-Kind Medical Services Exp	0.00	-1,438,158.11
80010 · In-Kind Materials & Supplies	0.00	-2,253,992.06
80020 · In-Kind Facilities Exp	0.00	-73,944.34
Total In-Kind Donations	0.00	-174,511.06
26500 · Interest Income	1,593.17	1,119.80
26600 · Realized Gain/Loss	0.00	-412.97
Total Other Income	1,593.17	-173,804.23
Net Other Income	1,593.17	-173,804.23
Net Income	**92,530.45**	**124,044.19**

No assurance is provided on these financial statements.
These financial statements do not include a statement of cash flows.
Substantially all disclosures required by GAAP omitted.

Health and Hope Clinic, Inc.
Schedule III Revenues and Expenses by Classification
For the twelve months ended December 31, 2025

	Dental	G&A	HHC	TOTAL
Ordinary Income/Expense				
Income				
Receipts				
24020 · Pensacola Bay Baptist Assoc.	0.00	6,695.15	0.00	6,695.15
24030 · Grants	0.00	232,834.05	0.00	232,834.05
24035 · Christmas at the Clinic	0.00	326,287.97	0.00	326,287.97
24060 · Church Contributions	0.00	103,831.11	0.00	103,831.11
25070 · Community Contributions	0.00	146,134.42	0.00	146,134.42
25072 · Board of County Commissioners	0.00	28,500.00	0.00	28,500.00
25080 · Medical Records Reimbursements	0.00	4,565.67	0.00	4,565.67
Total Receipts	0.00	848,848.37	0.00	848,848.37
Total Income	0.00	848,848.37	0.00	848,848.37
Expense				
Expenses				
35100 · Personnel				
35110 · Executive Director	0.00	99,269.18	0.00	99,269.18
35131 · Chief Clinical Officer	0.00	149,999.98	0.00	149,999.98
35166 · Dental Manager	0.00	36,825.00	0.00	36,825.00
35167 · Dentist	0.00	30,000.00	0.00	30,000.00
35169 · Health Navigator	0.00	32,135.00	0.00	32,135.00
35171 · Amgen Director	0.00	48,653.92	0.00	48,653.92
35172 · Office Manager/Vol Coordinator	0.00	46,568.00	0.00	46,568.00
35173 · Pharmacy Manager	0.00	30,120.00	0.00	30,120.00
35174 · Mental Health Manager	0.00	44,287.86	0.00	44,287.86
35181 · Amgen Health Coach	0.00	9,740.00	0.00	9,740.00
35182 · Amgen Clinic Support	0.00	21,082.50	0.00	21,082.50
66000 · Payroll Expenses	0.00	42,003.91	0.00	42,003.91
Total 35100 · Personnel	0.00	590,685.35	0.00	590,685.35
36000 · Other Expenses				
36010 · Pharmaceuticals	0.00	50.00	21,167.33	21,217.33
36030 · Licenses	0.00	420.00	53.00	473.00
36050 · Lab Fees	0.00	0.00	1,982.36	1,982.36
36060 · Office Supplies	0.00	12,155.72	257.88	12,413.60
36070 · Medical Equip & Supplies	0.00	0.00	8,928.11	8,928.11
36075 · Medical Supplies- Amgen	0.00	0.00	9,963.25	9,963.25
36076 · Amgen Supplies	0.00	257.91	3,834.58	4,092.49
36077 · Health & Wellness Expenses	0.00	0.00	409.85	409.85
36080 · Counseling Fees	0.00	0.00	690.00	690.00
36090 · Postage	0.00	3,054.43	0.00	3,054.43
36100 · Telephone/Internet	0.00	11,141.51	385.95	11,527.46
36110 · Office Equipment	0.00	9,388.33	1,512.10	10,900.43
36115 · IT Hardware/Software/Consulting	0.00	33,922.42	0.00	33,922.42
36120 · Janitorial Services	0.00	15,214.00	0.00	15,214.00
36125 · Maintenance	0.00	1,358.03	0.00	1,358.03
36126 · Repairs	0.00	4,440.57	0.00	4,440.57
36130 · Utilities	0.00	15,223.47	0.00	15,223.47
36135 · Lease Expense	0.00	3,677.56	0.00	3,677.56
36150 · EMR/Pharm	0.00	0.00	4,227.09	4,227.09
36160 · Publicity/Marketing	0.00	18,415.23	0.00	18,415.23
36162 · Publicity/Marketing- Amgen	0.00	509.48	575.55	1,085.03
36165 · Memberships & Dues	0.00	2,919.75	0.00	2,919.75
36170 · Travel	0.00	2,989.30	0.00	2,989.30
36180 · Staff Development	0.00	3,474.43	37.63	3,512.06
36190 · VolunteerRetention/Appreciatio	0.00	11,536.32	0.00	11,536.32
36200 · Insurance	0.00	14,877.87	0.00	14,877.87
36210 · Miscellaneous	0.00	2,312.94	0.00	2,312.94
36225 · Professional Fees - Audit	0.00	15,500.00	0.00	15,500.00
36230 · Professional Fees - Bookkeeping	0.00	29,500.00	0.00	29,500.00
36240 · Grant Expenses	0.00	10,460.00	0.00	10,460.00
36250 · Christmas at Clinic Expenses	0.00	20,825.24	0.00	20,825.24
36500 · Dental Supplies	10,584.65	575.28	458.25	11,618.18
36505 · Dental Equipment	192.40	0.00	0.00	192.40
36506 · Dental Repair	863.29	0.00	0.00	863.29
Total 36000 · Other Expenses	11,640.34	244,199.79	54,482.93	310,323.06
Total Expenses	11,640.34	834,885.14	54,482.93	901,008.41
Total Expense	11,640.34	834,885.14	54,482.93	901,008.41
Net Ordinary Income	-11,640.34	13,963.23	-54,482.93	-52,160.04
Other Income/Expense				
Other Income				
26500 · Interest Income	0.00	17,444.49	0.00	17,444.49
Total Other Income	0.00	17,444.49	0.00	17,444.49
Net Other Income	0.00	17,444.49	0.00	17,444.49
Net Income	**-11,640.34**	**31,407.72**	**-54,482.93**	**-34,715.55**

No assurance is provided on these financial statements.
These financial statements do not include a statement of cash flows.
Substantially all disclosures required by GAAP omitted.

Health and Hope Clinic, Inc.

Schedule IV-Revenue & Expenses-Actual vs. Budget

For the one month and twelve months ended December 31, 2025

	Dec 25	Budget	$ Over Budget	Jan - Dec 25	YTD Budget	$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
Receipts							
24020 · Pensacola Bay Baptist Assoc.	429.60	336.00	93.60	6,695.15	5,000.00	1,695.15	5,000.00
24030 · Grants	73,266.67	21,448.00	51,818.67	232,834.05	388,790.00	-155,955.95	388,790.00
24035 · Christmas at the Clinic	94,850.46	95,000.00	-149.54	326,287.97	225,000.00	101,287.97	225,000.00
24060 · Church Contributions	5,388.75	6,250.00	-861.25	103,831.11	75,000.00	28,831.11	75,000.00
25070 · Community Contributions	8,013.67	5,413.00	2,600.67	146,134.42	65,000.00	81,134.42	65,000.00
25072 · Board of County Commissioners	0.00	7,199.00	-7,199.00	28,500.00	28,500.00	0.00	28,500.00
25080 · Medical Records Reimbursements	305.00	144.00	161.00	4,565.67	3,244.00	1,321.67	3,244.00
Total Receipts	182,254.15	135,790.00	46,464.15	848,848.37	790,534.00	58,314.37	790,534.00
Total Income	182,254.15	135,790.00	46,464.15	848,848.37	790,534.00	58,314.37	790,534.00
Expense							
Expenses							
35100 · Personnel							
35110 · Executive Director	9,230.76	7,084.00	2,146.76	99,269.18	85,000.00	14,269.18	85,000.00
35131 · Chief Clinical Officer	11,538.46	12,500.00	-961.54	149,999.98	150,000.00	-0.02	150,000.00
35166 · Dental Manager	3,000.00	1,508.00	1,492.00	36,825.00	37,500.00	-675.00	37,500.00
35167 · Dentist	2,400.00	1,202.00	1,198.00	30,000.00	30,000.00	0.00	30,000.00
35169 · Health Navigator	2,645.00	1,350.00	1,295.00	32,135.00	34,768.00	-2,633.00	34,768.00
35171 · Amgen Director	3,846.16	3,846.16	0.00	48,653.92	50,000.08	-1,346.16	50,000.08
35172 · Office Manager/Vol Coordinator	3,768.00	3,467.00	301.00	46,568.00	46,455.00	113.00	46,455.00
35173 · Pharmacy Manager	2,280.00	2,500.00	-220.00	30,120.00	30,000.00	120.00	30,000.00
35174 · Mental Health Manager	1,175.00	4,424.00	-3,249.00	44,287.86	53,000.00	-8,712.14	53,000.00
35181 · Amgen Health Coach	1,010.00	480.00	530.00	9,740.00	10,262.50	-522.50	10,262.50
35182 · Amgen Clinic Support	1,665.00	900.00	765.00	21,082.50	21,240.00	-157.50	21,240.00
57199 · Cost of Living Adjustment	0.00	803.00	-803.00	0.00	9,391.00	-9,391.00	9,391.00
66000 · Payroll Expenses	3,249.18	2,665.00	584.18	42,003.91	44,172.00	-2,168.09	44,172.00
Total 35100 · Personnel	45,807.56	42,729.16	3,078.40	590,685.35	601,788.58	-11,103.23	601,788.58
36000 · Other Expenses							
36010 · Pharmaceuticals	1,426.16	1,337.00	89.16	21,217.33	16,000.00	5,217.33	16,000.00
36030 · Licenses	0.00	0.00	0.00	473.00	1,161.00	-688.00	1,161.00
36050 · Lab Fees	0.00	80.00	-80.00	1,982.36	640.00	1,342.36	640.00
36060 · Office Supplies	491.36	785.00	-293.64	12,413.60	9,420.00	2,993.60	9,420.00
36070 · Medical Equip & Supplies	90.96	500.00	-409.04	8,928.11	6,000.00	2,928.11	6,000.00
36075 · Medical Supplies- Amgen	0.00	1,691.71	-1,691.71	9,963.25	20,300.63	-10,337.38	20,300.63
36076 · Amgen Supplies	0.00	1,235.46	-1,235.46	4,092.49	14,825.63	-10,733.14	14,825.63
36077 · Health & Wellness Expenses	0.00	0.00	0.00	409.85	0.00	409.85	0.00
36080 · Counseling Fees	0.00	40.00	-40.00	690.00	480.00	210.00	480.00
36090 · Postage	337.38	240.00	97.38	3,054.43	2,880.00	174.43	2,880.00
36100 · Telephone/Internet	3,380.95	784.00	2,596.95	11,527.46	9,408.00	2,119.46	9,408.00
36110 · Office Equipment	1,807.88	660.00	1,147.88	10,900.43	7,920.00	2,980.43	7,920.00
36115 · IT Hardware/Software/Consulting	2,037.00	2,600.00	-563.00	33,922.42	31,200.00	2,722.42	31,200.00
36120 · Janitorial Services	3,259.00	1,077.00	2,182.00	15,214.00	12,924.00	2,290.00	12,924.00
36125 · Maintenance	0.00	500.00	-500.00	1,358.03	6,000.00	-4,641.97	6,000.00
36126 · Repairs	0.00	400.00	-400.00	4,440.57	4,800.00	-359.43	4,800.00
36130 · Utilities	1,172.00	1,600.00	-428.00	15,223.47	19,200.00	-3,976.53	19,200.00
36135 · Lease Expense	1,711.51	272.00	1,439.51	3,677.56	3,789.00	-111.44	3,789.00
36150 · EMR/Pharm	350.59	325.00	25.59	4,227.09	3,900.00	327.09	3,900.00
36160 · Publicity/Marketing	1,223.28	1,333.00	-109.72	18,415.23	15,996.00	2,419.23	15,996.00
36162 · Publicity/Marketing- Amgen	0.00	0.00	0.00	1,085.03	5,000.00	-3,914.97	5,000.00
36165 · Memberships & Dues	50.00	0.00	50.00	2,919.75	2,262.00	657.75	2,262.00
36170 · Travel	0.00	300.00	-300.00	2,989.30	3,200.00	-210.70	3,200.00
36180 · Staff Development	646.84	325.00	321.84	3,512.06	3,900.00	-387.94	3,900.00
36190 · VolunteerRetention/Appreciatio	2,722.55	1,100.00	1,622.55	11,536.32	13,200.00	-1,663.68	13,200.00
36200 · Insurance	0.00	0.00	0.00	14,877.87	14,543.00	334.87	14,543.00
36210 · Miscellaneous	238.39	300.00	-61.61	2,312.94	3,600.00	-1,287.06	3,600.00
36225 · Professional Fees - Audit	0.00	0.00	0.00	15,500.00	18,100.00	-2,600.00	18,100.00
36230 · Professional Fees - Bookkeeping	2,500.00	2,500.00	0.00	29,500.00	30,000.00	-500.00	30,000.00
36240 · Grant Expenses	3,422.50	125.00	3,297.50	10,460.00	11,125.00	-665.00	11,125.00
36250 · Christmas at Clinic Expenses	17,402.92	9,000.00	8,402.92	20,825.24	15,000.00	5,825.24	15,000.00
36500 · Dental Supplies	1,238.04	2,750.00	-1,511.96	11,618.18	15,000.00	-3,381.82	15,000.00
36505 · Dental Equipment	0.00	300.00	-300.00	192.40	4,200.00	-4,007.60	4,200.00
36506 · Dental Repair	0.00	200.00	-200.00	863.29	2,400.00	-1,536.71	2,400.00
Total 36000 · Other Expenses	45,509.31	32,360.17	13,149.14	310,323.06	328,374.26	-18,051.20	328,374.26
Total Expenses	91,316.87	75,089.33	16,227.54	901,008.41	930,162.84	-29,154.43	930,162.84
Total Expense	91,316.87	75,089.33	16,227.54	901,008.41	930,162.84	-29,154.43	930,162.84
Net Ordinary Income	90,937.28	60,700.67	30,236.61	-52,160.04	-139,628.84	87,468.80	-139,628.84
Other Income/Expense							
Other Income							
26500 · Interest Income	1,593.17	1,500.00	93.17	17,444.49	18,000.00	-555.51	18,000.00
Total Other Income	1,593.17	1,500.00	93.17	17,444.49	18,000.00	-555.51	18,000.00
Net Other Income	1,593.17	1,500.00	93.17	17,444.49	18,000.00	-555.51	18,000.00
Net Income	**92,530.45**	**62,200.67**	**30,329.78**	**-34,715.55**	**-121,628.84**	**86,913.29**	**-121,628.84**

No assurance is provided on these financial statements.
These financial statements do not include a statement of cash flows.
Substantially all disclosures required by GAAP omitted.

HEALTH AND HOPE CLINIC, INC.

AUDITED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2024

DURST JORDAN, CPA, PA

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DURST & JORDAN
CERTIFIED PUBLIC ACCOUNTANTS
ESTABLISHED 2003

4459-B Hwy. 90
Pace, Florida 32571
Phone: (850) 995-5000

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Health and Hope Clinic, Inc.

Opinion

We have audited the accompanying financial statements of Health and Hope Clinic, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2024, and the related statement of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Health and Hope Clinic, Inc. as of December 31, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Health and Hope Clinic, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Health and Hope Clinic, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Health and Hope Clinic, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Health and Hope Clinic, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.



Pace, FL
September 8, 2025

Health and Hope Clinic, Inc.
Statement of Financial Position
As of December 31, 2024

ASSETS

Current Assets		
Cash	$	347,344
Investments		325,293
Accounts receivable, net of allowance		2,000
Grants receivable		271,323
Inventory, net of allowance of $295,094		818,605
Prepaid expenses		2,093
Total current assets		1,766,658
Non-Current Assets		
Property and equipment, net of accumulated depreciation of $98,275		795,850
Total non-current assets		795,850
Total Assets	$	2,562,508

LIABILITIES AND NET ASSETS

Current Liabilities		
Accounts payable	$	52,981
Payroll liabilities		5,184
Total current liabilities		58,165
Total Liabilities		58,165
Net Assets		
Net assets without donor restrictions		2,374,060
Net assets with donor restrictions		130,283
Total net assets		2,504,343
Total Liabilities and Net Assets	$	2,562,508

The accompanying notes are an integral part of these financial statements.

Health and Hope Clinic, Inc.
Statement of Activities
For the year ended December 31, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues, Gains, and Support			
Contributions of financial assets	$ 120,828	$ -	$ 120,828
Contributions of nonfinancial assets	3,591,583	-	3,591,583
Grants	-	1,093,393	1,093,393
Special events and fundraising	257,373	-	257,373
Less cost of direct benefit to donors	(19,894)	-	(19,894)
Total special events, net	237,479	-	237,479
Net investment return	23,456	-	23,456
Other income	3,052	-	3,052
Net assets released from restrictions	1,053,369	(1,053,369)	-
Total revenues, gains, and support	5,029,767	40,024	5,069,791
Expenses			
Program services	4,344,877	-	4,344,877
General and administrative	204,562	-	204,562
Fundraising	10,863	-	10,863
Total expenses	4,560,302	-	4,560,302
Change in Net Assets	469,465	40,024	509,489
Net Assets - Beginning of Year	1,904,595	90,259	1,994,854
Net Assets - End of Year	$ 2,374,060	$ 130,283	$ 2,504,343

See accompanying notes are an integral part of these financial statements.

Health and Hope Clinic, Inc.
Statement of Functional Expenses
For the year ended December 31, 2024

	Program Services	Supporting Services: General & Administrative	Supporting Services: Fundraising	Total
Advertising & public awareness	$ -	$ 17,531	$ -	$ 17,531
Counseling fees	165	-	-	165
Dental supplies	15,296	-	-	15,296
Depreciation	14,315	1,590	-	15,905
Dues & membership fees	-	2,262	-	2,262
Electronic medical records	3,638	-	-	3,638
Facilities expense	66,550	7,394	-	73,944
Grant management fees	-	10,558	-	10,558
Insurance	12,832	6,829	802	20,463
IT hardware & software	-	3,685	-	3,685
Janitorial services	8,689	1,629	543	10,861
Lab fees	614	-	-	614
Licenses	1,410	-	-	1,410
Maintenance & repairs	8,009	1,092	364	9,465
Medical services	1,438,158	-	-	1,438,158
Medical supplies	21,866	-	-	21,866
Medication & supplies	2,253,992	-	-	2,253,992
Miscellaneous	-	2,646	-	2,646
Office expense	-	20,084	-	20,084
Personnel	466,226	77,627	8,154	552,007
Pharmaceuticals	17,128	-	-	17,128
Professional fees	-	30,075	-	30,075
Staff development	-	4,246	-	4,246
Telephone & internet	5,192	974	325	6,491
Travel	-	1,741	-	1,741
Utilities	10,797	2,025	675	13,497
Volunteer retention	-	12,574	-	12,574
Total	$ 4,344,877	$ 204,562	$ 10,863	$ 4,560,302

The accompanying notes are an integral part of these financial statements.

Health and Hope Clinic, Inc.
Statement of Cash Flows
For the year ended December 31, 2024

Cash Flows from Operating Activities		
Change in net assets	$	509,489
Adjustments to reconcile changes in net assets to net cash from operating activities:		
Depreciation		15,905
Net investment return		(23,456)
Noncash contribution of stock		(20,085)
Changes in:		
Accounts receivable		(500)
Grants receivable		(212,420)
Inventory, net		190,856
Prepaid expenses		200
Accounts payable		41,115
Payroll liabilities		903
Net cash from operating activities		502,007
Cash Flows from Investing Activities		
Fixed asset purchases		(109,239)
Additions to construction in progress		(579,131)
Investment distributions		250,000
Net cash from investing activities		(438,370)
Net Change in Cash		63,637
Cash - Beginning of Year		283,707
Cash - End of Year	$	347,344
Supplemental Disclosure of Noncash Investing and Financing Activities:		
Donated stock	$	20,085

The accompanying notes are an integral part of these financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Organization and Purpose

Health and Hope Clinic, Inc. (the Organization) is a Florida "not-for-profit" corporation dedicated to serve the uninsured and economically disadvantaged residents of Escambia County, Florida with free primary and specialty healthcare. The Organization operates under the Florida Volunteer Health Services Program which provides sovereign immunity protection to all licensed providers that volunteer at HHC. All patients treated by the Organization must be uninsured, at or below 200% of the Federal poverty line, and not have or be eligible for Medicare, Medicaid, or VA health benefits. Patients of HHC are not charged a fee for services. The Organization is headquartered in Pensacola, Florida. The Organization's day-to-day operations are under the supervision and direction of the Organization's Board of Directors.

B. Basis of Accounting

The accompanying financial statements of the Organization have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles in the United States of America. Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Accounting Standards Codification (ASC) Topic 958, *Not-for-Profit Entities*. Under ASC 958, the Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. A description of the net asset categories are as follows:

Net assets without donor restrictions – The part of net assets of a not-for-profit that is not subject to donor-imposed restrictions. Net assets without donor restrictions may be designated for specific purposes by action of the Board of Directors. Board-designated net assets may be earmarked for future programs, investments, contingencies, purchases or construction of fixed assets, or other uses. Some governing boards may delegate decisions to internal management. Such designations are considered to be included in board-designated net assets.

Net assets with donor restrictions – The part of net assets of a not-for-profit that is subject to donor-imposed restrictions. Some donors impose restrictions that are temporary in nature or purpose restricted. Other donors impose restrictions that are perpetual in nature that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of the Organization. Purpose restricted net assets are deemed to be restricted for the donor-specified purpose by explicit donor stipulation. Once appropriated, purpose restricted assets are released to net assets without donor restrictions.

C. Cash and Cash Equivalents

The Organization considers all highly liquid investments with an original maturity of three months or less to be cash equivalents.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Investments

Investments are made according to investment objectives and policies adopted by the Board of Directors. The current spending policy is determined by the Board and is based on the performance of the portfolio's market value. Distributions for investments are made on an as-needed basis to help fund the purpose of the Organization.

Because distributions are made on an as-needed basis, the Organization can accurately budget, spend the funds, and adequately plan for adjustments to future spending as market conditions change. Investments are initially recorded at fair value under the provisions of fair value measurement and disclosures codified in ASC 820, Fair Value Measurement. The Organization adjusts its investments to approximate fair value at each year-end. Cost of dispositions of securities is determined using the first-in, first-out method.

Securities which are traded on a national securities exchange or in the over-the-counter market are generally valued at the average bid price on the last business day of the year.

Investment securities, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility. Due to the level of risk associated with certain investments, it is reasonably possible that changes in the values of these investments will occur in the near term and that such changes could materially affect the amounts reported in the statement of financial position.

E. Inventory

Inventory consists primarily of pharmaceuticals for distribution to qualified recipients based upon need. Pharmaceutical inventories on hand are valued using an estimated average generic dollar value per prescription. Management sets an obsolescence/expired goods reserve equal to 3.3% of total inventory value plus the valuation of donated pharmaceuticals that are expected to expire within the next accounting period.

F. Property and Equipment

Acquisitions of property and equipment greater than $2,500 with a useful life of one year or more are capitalized. Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using the straight-line method over the estimated useful lives of the related assets ranging from 5 to 10 years. When any asset is sold, retired or otherwise disposed of, the related cost and accumulated depreciation are removed from the appropriate accounts and any gain or loss is recognized. Gifts of property are presented as unrestricted unless explicit donor stipulations specify how the donated asset must be used.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Contributions of Financial Assets

Contributions are recognized in the period received or pledged unconditionally. Conditional promises to give are not recognized until the conditions on which they depend are substantially met. All contributions are considered unrestricted unless specifically restricted by the donor. Amounts received that are designated for future periods or are restricted by the donor for specific purposes are reported as net assets with donor restrictions. A donor restriction expires when a time restriction ends or when the purpose for which it was intended is satisfied. When a restriction expires, net assets with donor restrictions are released from restrictions.

H. Contributions of Nonfinancial Assets

Donated facilities, medical supplies, pharmaceuticals, and professional services are recorded in the financial statements at their estimated fair value on the date of gift according to provisions codified in ASC 820, *Fair Value Measurement*. Contributed professional services are recognized if the services received (a) create or enhance long-lived assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. A number of volunteers donate a significant amount of their time to the Organization. The Organization's volunteer medical professionals operate under the immunity protection provided by the "Access to Health Care Act" Section 766.1115 Florida Statutes which created the Volunteer Health Services Program. Some donated services do not create or enhance nonfinancial assets and are not considered specialized skills that would have to otherwise be purchased. Therefore, some of the donated services have not been reflected in the financial statements. The amounts reflected in the accompanying financial statements as contributions of nonfinancial assets are offset by amounts included in expenses, other than the change in inventory during the year and those assets that have been capitalized in the property and equipment accounts. See additional information at **Note 6**.

I. Income Taxes

The Organization is organized under the laws of the State of Florida as a nonprofit corporation. The Organization is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code and has been designated as an organization, which is not a private foundation. The Organization is required to file Form 990 to the Internal Revenue Service.

J. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

K. Functional Expense Allocation

The costs of providing the various programs and other activities have been detailed in the Statement of Functional Expenses and summarized on a functional basis in the Statement of Activities. Expenses directly related to a program or supporting services are charged to that program or supporting service. Labor costs are allocated between program services and supporting services based on established percentages of actual labor hours worked.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. Subsequent Events

The Organization has evaluated subsequent events for potential recognition and/or disclosure in the financial statements through September 8, 2025, the date the financial statements were available to be issued.

NOTE 2 – INVESTMENTS

The Organization's investment portfolio consisted of the following as of December 31, 2024:

	Market Value	Cost/Fair Value at Donation
Cash	$ 325,293	$ 325,293

Investment return for the year ended December 31, 2024 is summarized as follows:

Realized gain (loss) on sale of investments	$ (413)
Interest and dividend income	23,869
Net investment return	$ 23,456

NOTE 3 – FAIR VALUE MEASUREMENTS

Accounting principles generally accepted in the United States of America establish a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

The three levels of the fair value hierarchy are described below:

(i) Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Organization can access.

(ii) Level 2 - Inputs to the valuation methodology include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or by other means.

(iii) Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

NOTE 3 – FAIR VALUE MEASUREMENTS (CONTINUED)

The fair values of the Organization's assets measured on a recurring basis and levels within the fair value hierarchy on December 31, 2024, were as follows:

	Quoted Prices in Active Markets for Identical Assets (Level 1)	Total Fair Value
Investments	$ 325,270	$ 325,270

NOTE 4 – GRANTS RECEIVABLE

At December 31, 2024, the $271,323 grant receivable was for operational and construction grant reimbursements which were spent in 2024, but not received until 2025.

NOTE 5 – PROPERTY AND EQUIPMENT

The following is a summary of property and equipment for the year ended December 31, 2024:

Office equipment	$ 31,223
Medical equipment	179,332
Furniture and fixtures	90,885
Leasehold improvement	592,685
Total property and equipment	894,125
Less accumulated depreciation	(98,275)
Total property and equipment (net)	$ 795,850

Depreciation charged to expense totaled $15,905 for the year ended December 31, 2024.

During the year, the Organization completed the construction of a separate mental health and wellness wing. This addition of $592,685 was added as a leasehold improvement as of December 31, 2024.

NOTE 6 – CONTRIBUTIONS OF NONFINANCIAL ASSETS

The Organization recognized contributed nonfinancial assets (in-kind contributions) within revenue. These contributed nonfinancial assets did not have donor-imposed restrictions.

Pharmaceuticals and medical supplies are donated from drug manufacturers, medical facilities, doctors, and health care providers.

A wide range of services including medical, pharmaceutical, dental, and administrative were provided by approximately 430 volunteers. Of the 430 volunteers, 410 were skilled volunteers that offered services that would typically need to be purchased if not provided by donation. These skilled volunteer hours were included in the donated medical services of $1,438,158 at year end.

NOTE 6 – CONTRIBUTIONS OF NONFINANCIAL ASSETS (CONTINUED)

The Organization operates in a building owned by Ministry Village at Olive, Inc., and the value for this space is based on comparable rents being charged for similar space in the area.

Contributions of nonfinancial assets were recognized in the accompanying Statement of Activities for the year ended December 31, 2024 as follows:

	Revenue Recognized	Utilization	Valuation
Pharmaceuticals	$ 2,009,312	Program	Estimated fair value based on average generic price per prescription
Medical services	1,438,158	Program	Estimated fair value based on rates mandated by the State of Florida through its Volunteer Health Services Program
Facilities	73,944	Program & general & administrative	Estimated fair value based on comparable rent per square foot in the area
Medical supplies	53,824	Program	Estimate fair value based on market value of supplies when received
Equipment	16,345	Program	Estimated fair value based on market value of equipment when received
Total	$ 3,591,583		

NOTE 7 – NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions as of December 31, 2024 are as follows:

Amgen program	$ 120,283
"Food as Medicine" program	5,000
Dental supplies	5,000
Net assets with donor restrictions	$ 130,283

During 2024, the Organization received a grant from Amgen, Inc. to elevate public awareness regarding the prevalence of heart disease as a leading cause of death in America. The remaining funds of $120,283 are purpose restricted for the Amgen Director's salary and program expenses.

The Organization received $5,000 which is purpose restricted for the "Food as Medicine" program.

NOTE 7 – NET ASSETS WITH DONOR RESTRICTIONS (CONTINUED)

The Organization received $5,000 which is purpose restricted for dental supplies.

NOTE 8 – CONCENTRATIONS

Cash in bank and investment accounts are insured by the Federal Deposit Insurance Corporation (FDIC) up to $250,000 per institution. At December 31, 2024, the Organization's bank balance was $79,730 over the insured amount. At December 31, 2024, the Organization's cash in the investment portfolio was $72,293 over the insured amount.

The Organization received $989,219 in grant funding from four grantors. These grants represent 20% of total revenue.

NOTE 9 – RELATED PARTY TRANSACTIONS

For the year ended December 31, 2024, contributions from board members totaled approximately $27,478.

NOTE 10 – AVAILABILITY OF FINANCIAL ASSETS

The Organization's primary sources of support are from contributions, grants, and special events. The Organization has a policy to manage its liquidity following three guiding principles: operating within a prudent range of financial stability; maintaining adequate liquidity to fund near-term operations; and maintaining sufficient resources to provide reasonable assurance that the long-term operations will be maintained.

The following reflects the Organization's financial assets as of December 31, 2024, reduced by amounts not available for general use within one year of the balance sheet date:

Financial assets at 12/31/24:	
Cash	$ 347,344
Accounts receivable	2,000
Grants receivable	271,323
Investments	325,293
Less those unavailable for general expenditures within one year, due to:	
Net assets with donor restrictions	(130,283)
Financial assets available to meet cash needs for general expenditures within one year	$ 815,677

General Fund

Fund 001

Lakeview Center, Inc

10

February 23, 2026

TO: Community Partners
RE: Requests for funding for Fiscal Year (FY) 2027

Dear Potential Funding Recipient:

Attached please find the Escambia County Community Partner Funding Request Application, which will be used for budget allocation purposes for the upcoming fiscal year.

The deadline to submit completed applications is Monday, March 30, 2026

The application provides you with adequate space to list all your organization's sources of revenue and your major categories of expenditures. When preparing the requested narratives, a clear and concise response is appreciated. If you need more space, please reference the appropriate question for your answers on any additional documentation.

Applications must be submitted electronically. When submitting your application, please follow all instructions and fill out the questions clearly. There is **an application check list** to ensure all required documents are submitted. **Please check each box to confirm all required documents are included with your new funding request application.**

Escambia County is committed to making information accessible. As part of that effort, documents delivered to Escambia County as part of this project are to meet website guidelines for accessible design set forth by the U.S. Department of Justice under the Title II of the Americans with Disabilities Act (ADA) and web content accessibility guidelines. For this reason, please submit Word format documents if ADA guidelines cannot be met.

We look forward to learning how Escambia County may be able to support your organization to maximize outreach to the citizens of our great county!

Sincerely,

Stephan Hall

Stephan Hall
Finance Director
Escambia County



FISCAL YEAR 2027

ESCAMBIA COUNTY
COMMUNITY PARTNER FUNDING APPLICATION

All agencies requesting funding from Escambia County must submit the below-listed information and complete the attached form. Failure to submit all required information or to complete the form will remove your organization from consideration for funding. Please submit the completed application packet electronically to **Budget@myescambia.com**.

DEADLINE - Monday, March 30, 2026

ELIGIBILITY CRITERIA:

Organizations eligible to apply for funding must:

- Demonstrate funding received from sources other than local governments in an amount at least equal to the amount requested from Escambia County.
- Qualify as: a) a municipality located in Escambia County; b) an organization designated tax exempt by the IRS and incorporated as a not-for-profit corporation with authorization to conduct business in the State of Florida; OR c) an organization incorporated as a for-profit corporation or organized as a limited liability company with authorization to conduct business in the State of Florida.
- Located in and serve residents of Escambia County.
- Provide at least 2 full years (24 months) of independently prepared, audited or reviewed financial statements or tax returns, unless organization was formed within the last 3 years.
- The Board of County Commissioners retains the right to waive the eligibility criteria.

APPLICANTS SHOULD:

- Explain why receiving funding would have a significant impact on their organization.
- Have a mission and programs or services that serve an essential public purpose for the benefit of the community.
- Submit a proposed budget where government funding does not exceed 50% of annual operating budget mandated by statutory or another regulatory requirement.
- Plan to expend funds within 12 months.
- Plan to provide quarterly metric reports and an annual report. ****Please be able to provide the source of your data that will be used to quantify your request.**

Funds may be provided for programs, services, necessary infrastructure, or other initiatives that support the organization's core mission. **Funds will not be provided for:**

- debt reduction, operating deficits, interim or bridge funding or endowment funding,
- individuals or private foundations,
- activities that are religious or political in nature,
- fund drives, annual appeals, fundraising events or general capital campaigns, and
- salaries that do not directly impact the program unless mandated by statutory or regulatory requirement.

When submitting your completed application with all required documents, provide your documents in original Word format or a direct PDF of the Word document. **Please limit scanned documents as much as possible.**

APPLICATION CHECKLIST (Required)

__ Submit a fully completed Agency Funding Request Application.

__ Submit a copy of your organization's current W-9.

__ Submit: a) Certificate of Status as a not-for-profit corporation with authorization to conduct business in the State of Florida and a Letter of Determination from the IRS confirming your organization's federally tax-exempt status or Certificate of Status as an organization incorporated as a for-profit corporation; or b) organized as a limited liability company with authorization to conduct business in the State of Florida.

__ Submit a copy of your organization's 2024 or 2025 tax return. You may submit a 2023 tax return along with explanation for late filing.

__ Submit a copy of your organization's most recent two years of financial statements, with audit if applicable. Updated financials may be requested by the County periodically including prior and subsequent to reward date.

__ Provide **source** used to obtain the data that will be recorded on the quarterly metrics reports and annual report.

GENERAL INFORMATION

Agency Name: Lakeview Center, Inc.

Agency Address: 1221 W. Lakeview Avenue, Pensacola, FL 32506

Program Name for which funding is being requested: Central Receiving Facility (CRF)

Amount Requested: $397,265

Program Contact: Shawn Salamida, President, Lakeview Center, Inc.

Contact Email: shawn.salamida@lakeview-center.org Contact Phone: (850)-418-3463

Description of Program: The CRF serves as a single access point for adults in mental health crisis under the Baker Act or ex-parte Marchman Acts. The CRF is a secure facility that provides screening, triage and linkage to appropriate levels of care.

How many years has your organization provided services in the County? 72 Years

How many years has your organization received funding from the County? 3 Years

Explain how receiving County funds would impact your organization: The CRF is a critical need in our community, as more of our county's residents seek mental health treatment. Lakeview advocated and has received a recurring State appropriation to operate the adult CRF; that funding requires a 25% match. This support from the County would contribute to the match requirement and allow the State funds to be fully utilized.

PREVIOUS FISCAL YEAR FUNDING

Amount received, if applicable: $397,824

Briefly discuss how last year's funds were used? The funds provided the match required for the State appropriation.

Briefly describe the County's Return on Investment relative to last year's funding and the

measurable impact your program had on the citizens of Escambia County? The CRF has conducted an average of 300 screenings per month, the vast majority being brought to us by law enforcement officers. Average drop off time for law enforcement is under 15 minutes. This is compared to the lengthy wait times at hospital EDs prior to CRF opening. 50-55% of patients screened meet admission criteria for a crisis bed at Lakeview, Baptist, or HCA Florida West. 65% of individuals that are not admitted to a psychiatric bed receive a voluntary follow up service with Lakeview within 60 days.

CURRENT FISCAL YEAR FUNDING REQUEST

Briefly explain how the requested funding will be used to support the program. Why is the program a benefit to the citizens of Escambia County? The funding will be used to support the Central Receiving Facility (CRF) in initial screenings, assessments, evaluations, and triage treatment, or stabilization of adult persons arriving at the facility under the Baker Act. Adults arrive at the CRF primarily via transport by law enforcement officers, although the CRF also serves walk-in referrals from licensed clinical staff. The CRF is operated by Lakeview Center and is staffed by behavioral health professionals including nurses, counselors, technicians and peer support specialists. Licensed clinicians will perform Baker Act screenings of all arrivals. If psychiatric admission is required. Lakeview Center staff will transport patients to Baptist Health Care of HCA Florida West, based upon a rotation system that considers patient preference and capacity. In the instance that uninsured or underinsured adults require admission, they may also be transferred to a Crisis Stabilization Unit operated by Lakeview Center, Inc.

Is your program a governmental function or requirement? If so, please site regulatory/statutory requirement and explain: N/A

SIMILAR/PARTNER ORGANIZATIONS

List any other public or private organizations/agencies who provide similar services in the area, and how you have partnered with those organizations: Baptist Healthcare and HCA Florida West are the 2 other designated receiving facilities serving Escambia County. In recent years, Baker Acts were brought by law enforcement to emergency departments at these hospitals. Law

enforcement officers often waited with Baker Act patients that were waiting to be seen. Both hospitals, as well as other key stakeholders, have been active participants in the implementation fo the CRF model. Now fully operation as of April 22, 2024, Lakeview Center serves as the central receiving facility for adult Baker Acts. The design of the CRF allows for law enforcement drop with a 10-15 minute drop off time, with a specialized environment to care for adults in behavioral health crisis. Baptist Hospital and HCA Florida West continue to provide the inpatient hospitalization when that is the appropriate level of care. Lakeview Center will diver to community-based services when that is appropriate.

Please differentiate your program from other similar programs and explain why you are the best agency to provide the program. While there are systems in place in our community currently for Baker Act, there is no similar program to the CRF.

FUNDING

Will these funds be used for salaries/administrative costs or direct programming costs? Please provide a breakdown by percentage within each category. NOTE: Only salaries directly related to the approved program/project are eligible for funding.

- Percentage for salaries/administrative costs: 16.70%
- Percentage for direct programming costs: 83.30%

(NOTE: This is Lakeview Center's federally approved indirect rate and includes administrative salaries as well as related operating expenses.)

If only a portion of your requested funding is granted, how will you offset the difference? The program will be funded through State appropriations as well as the DCF required 25% matching funds from appropriate sources.

If the requested funding can be used as a match for other funding, please provide the details below and include the amount and match ratio: This request to the County would satisfy the match requirement of the State appropriation. The statutory requirement is a local match requirement of 25%.

Does your organization request funding from other governmental entities or non-profit agencies? If so, list each agency from which you request funds and the amount. Explain what those funds

would be used for, and whether there is any duplication of funding. There is no duplication of funding for this service. Lakeview does support services using complementary, but not overlapping, funding streams. Federal, state and local funds will support this program. There is potential for private insurance to also support but it is minimal and unpredictable based on clients presenting for services.

GOALS AND METRICS

Please provide "specific and measurable" metrics in the following three sections:

a) Please complete the Agency Metrics Scorecard below by listing up to three primary goals this program is targeting. For example, "reduce homelessness in Escambia County by "X"%." Provide three years of trends. If your Agency received funding the previous fiscal year, use the same metrics for consistent measurement. ALL agencies are required to fill out this template.

Goals & Metrics Scorecard	FY25	FY26 YTD Feb-26	FY27 Goal	% Change
1. Clients will maintain or improve their functioning as indicated by FARS (Functional Assessment Ratings Scale) scores.	82 %	85%	80%	-5%
2. Completion of SAFE-T (Suicide Assessment Five Step Evaluation and Triage) on clients admitted to treatment.	91 %	93%	90%	-3%

* Note * FY27 Goal reflects our contractual required performance outcome.

b) Please state the source used to provide your program metrics: Electronic Health Record and program tracking sheet as approved by Central Receiving Facility partner steering committee.

c) Please list up to three program goals by which your organization will measure the success of your program. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months utilizing County funding."

Program Goals	FY27
1. Maintain average screenings per month/average screenings per year.	300 per month/3,600 per year
2. Reduction of turnaround time for law enforcement in dropping off adults put under the Baker Act.	Below 15 minutes.

d) Please list the actual baseline statistics/metrics for the performance measure(s) listed above. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months in previous fiscal year."

Baseline for Goals	FY26
1. Maintain average screenings per month/average screenings per year.	300 per month/3,600 per year
2. Reduction of turnaround time for law enforcement in dropping off adults put under the Baker Act.	Below 15 minutes.

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program, you are not required to complete the information for the previous budget year. Please add any additional income or expense sources to the table as necessary to complete your budget application. **Please round figures to the nearest whole dollar.**

INCOME TABLE			
	Most Recently Completed Budget Year - FY 2024-25	Current Budget Year FY 2025-26 Annualized	Proposed Budget Year FY 2026-27
Contributions/Donations from Private Sources	$	$	$
Programmatic Income	$	$	$
County Funding/Direct Contribution	$347,265	$397,265	$397,265
County Funding by Other Source (a)	$718,274	$1,111,236	$762,168
City Funding	$	$	$
Local Non-Profit Funding	$	$	$
State Funding	$4,720,000	$4,720,000	$4,720,000
Federal Funding	$	$	$
Memberships	$	$	$
Investment Income	$	$	$
Other Income (b)	$463,533	$530,273	$530,273
Total Income	$6,249,072	$6,758,774	$6,409,706

Please explain by fiscal year any amount listed in "County Funding by Other Source" line item. (Example: Commissioner Community Support funding, Sheriff's Office funding, etc.) Escambia Match for the Crisis Stability Unit – FY24-25 $611,424, FY25-26 $537,648, FY26-27 $537,648; Opioid Abatement for Adolescents in Motion – FY24-25 $22,235, FY25-26 $224,520, FY26-27 $224,520; Opioid Abatement for OPUS – FY24-25 $84,615, FY25-26 $349,068, FY26-27 $0 (OPUS Discontinued May 2026).

Please explain by fiscal year any amount listed in the "Other Income" line item. Agency for Healthcare Administration.

EXPENSES TABLE			
	Most Recently Completed Budget Year FY 2024-25	Current Budget Year FY 2025-26 Annualized	Proposed Budget Year FY 2026-27
Total Number of Staff	54	54	54
Salaries and Wages	$3,010,996	$3,150,480	$3,244,994
Employee Benefits	$623,723	$682,660	$703,140
Professional Services	$1,986	$2,185	$2,185
Building Occupancy	$98,053	$119,661	$119,661
Travel Expenses	$18,834	$10,816	$10,816
Client Support	$111,744	$111,056	$111,056
Communication	$5,854	$1,999	$1,999
Medical & Pharmaceuticals	$21,073	$21,543	$21,543
Repair and Maintenance	$21,323	$29,718	$29,718
Printing and Binding	$569	$817	$817
Insurance	$69,612	$66,802	$66,802
Recruiting	$1,529	$	$
Supplies	$4,546	$6,586	$6,586
Administrative Expense	$935,020	$964,128	$990,498
Capitalizable Assets for County Funding (a)	$	$	$
Other Program Employee Count	63	63	63
Other Expenses (b)	$718,274	$ 1,111,236	$ 762,168
Charity Care	$2,115,400	$2,199,900	$2,287,896
Total Expenses	$7,758,536	$8,479,587	$8,359,279
Net Income (Loss) - (Revenue minus Expense)	($1,509,464)	($1,720,813)	($1,950,173)

Please explain any capitalizable assets (vehicles, land, or equipment) contained in your request.

N/A

Please explain any request listed in the "Other Expenses" line item. Expenses for each program are as follows: Crisis Stability Unit – FY24-25 $611,424, FY25-26 $537,648, FY26-27 $537,648; Opioid Abatement for Adolescents in Motion – FY24-25 $22,235, FY25-26 $224,520, FY26-27 $224,520; Opioid Abatement for OPUS – FY24-25 $84,615, FY25-26 $349,068, FY26-27 $0 (OPUS Discontinued May 2026).

BUDGET QUESTIONS

1. Does your agency operate on Calendar Year, State Fiscal Year, or Fiscal Year? Fiscal Year

2. Please explain any discrepancies in the Expense Table and your agency's Financial Statements. Financials are organization wide and not based solely on the program.

3. Please explain any Net Income (Revenue less Expense) represented in the Expense Table above on the bottom row. What is the planned use for these residual funds? N/A

4. Please list the salary of the top 5 employees, names and positions of your organization. If there are multiple agencies funded by or through your agency allocation, please add those employees to this list by agency.

Name	Position	Salary
M. Allison Hill	Chief Executive Officer	$
Sandra Whitaker	Vice President	$
Eric Barley	Vice President/CFO	$
Dominic Salamida	Vice President	$
Guido Ludergnani, M.D.	Psychiatrist	$

5. Please provide the total amount of cash and investments on hand. Total cash & cash equivalents on hand are $36,109,000. Total amount of investments is $0. This total amounts to 56 Days Cash on Hand (DCOH).

6. Does your organization charge fees for services? If so, provide a list of fees charged.

Lakeview collects third party insurance and private pay. Clients are eligible for a sliding fee discount based on the criteria outlined in DCF's administrative code. Approximately 85% of individuals served by Lakeview are uninsured or underinsured. Services provided under this program are not expected to be charged to individuals.

7. Does your organization require background checks from volunteers and staff? Yes

e) What is the source of your reportable data? Electronic Health Record and program tracking sheet as approved by Central Receiving Facility partner steering committee.

8.

I hereby certify that the information provided above is a true and correct statement relating to the organization requesting funding named above.

Eric C. Barley
Name

CFO 6/18/2026
Title Date

SELECTION CRITERIA: transact.yr='25' and transact.vend_no='120128'

VENDOR		ENCUMBRANCE	1099 P/F	CHECK NO DATE	COST CENTER PROJ/TASK	DESCRIPTION CONTROL	SALES TAX	AMOUNT
120128	LAKEVIEW CENTER INC CSUMATCH1024	0	M		370102-53401	OCT24/BAKER ACT MATCH AP1125VC	0.00	42238.37
120128	LAKEVIEW CENTER INC CSUMATCH1024	0	M		370102-53401	OCT24/BAKER ACT MATCH AP1125VC	0.00	-42238.37
120128	LAKEVIEW CENTER INC CSUMATCH0924	0	N	10233951 11/26/24	370102-53401	SEP24/BAKER ACT MATCH AP1125VC	0.00	36941.52
120128	LAKEVIEW CENTER INC CSUMATCH1024	0	N	10233951 11/26/24	370102-53401	OCT24/BAKER ACT MATCH AP1125VC	0.00	43238.37
120128	LAKEVIEW CENTER INC CSUMATCH1124	0	M	10234681 12/26/24	370102-53401	NOV24/BAKER ACT MATCH AP1220VC	0.00	43448.27
120128	LAKEVIEW CENTER INC CSUMATCH0125	0	N	10235818 02/20/25	370102-53401	JAN25/BAKER ACT MATCH 0214APVC	0.00	44287.85
120128	LAKEVIEW CENTER INC CSUMATCH1224	0	N	10235818 02/20/25	370102-53401	DEC24/BAKER ACT MATCH 0214APVC	0.00	33478.25
120128	LAKEVIEW CENTER INC CSUMATCH0225	0	N	10236564 03/19/25	370102-53401	FEB25/BAKER ACT MATCH AP0318VC	0.00	42818.58
120128	LAKEVIEW CENTER INC CSUMATCH0325	0	N	10238173 05/21/25	370102-53401	MAR25/BAKER ACT MATCH AP0520VC	0.00	37781.10
120128	LAKEVIEW CENTER INC CSUMATCH0425	0	N	10238173 05/21/25	370102-53401	APR25/BAKER ACT MATCH AP0520VC	0.00	52473.75
120128	LAKEVIEW CENTER INC CSUMATCH0525	0	N	10239059 06/25/25	370102-54901	MAY25/BAKER ACT MATCH AP0624VC	0.00	66116.93
120128	LAKEVIEW CENTER INC CSUMATCH0625	0	N	10239563 07/16/25	370102-54901	JUN25/BAKER ACT MATCH AP0715VC	0.00	61079.45
120128	LAKEVIEW CENTER INC AIM-JUNE25	251626	N P	10239729 07/23/25	110193-58201	LAKEVW SAL&BEN OPIOD 0718APW1	0.00	5035.00
120128	LAKEVIEW CENTER INC AIM-JULY25	251626	N P	10240453 08/20/25	110193-58201	LAKEVW AIM S&B JUL25 0818APW1	0.00	5442.50
120128	LAKEVIEW CENTER INC CSUMATCH0725	0	N	10240453 08/20/25	370102-54901	JUL25/BAKER ACT MATCH AP0818VC	0.00	60344.81
120128	LAKEVIEW CENTER INC OPUS-JULY25	251627	N P	10240453 08/20/25	110193-58201	LAKEVW OPUS JUL25 0818APW1	0.00	19314.37
120128	LAKEVIEW CENTER INC OPUS-JUNE25	251627	N P	10240453 08/20/25	110193-58201	LAKEVW OPUS JUN25 0818APW1	0.00	21082.85
120128	LAKEVIEW CENTER INC CSUMATCH0825	0	N	10241143 09/17/25	370102-54901	AUG25/BAKER ACT MATCH AP0915VC	0.00	48800.59
120128	LAKEVIEW CENTER INC AIM-AUG25	251626	N P	10241360 09/24/25	110193-58201	LAKEVW AIM S&B AUG25 0923EZAP	0.00	5096.59
120128	LAKEVIEW CENTER INC OPUS-AUGUST25	251627	N P	10241360 09/24/25	110193-58201	LAKEVW OPUS AUG25 0919APW1	0.00	21621.91
120128	LAKEVIEW CENTER INC AIM-SEP25	251626	N P	10241948 10/20/25	110193-58201	LAKEVW S&B SEP25 1014APW1	0.00	6660.47
120128	LAKEVIEW CENTER INC CSUMATCH0925	0	N	10241948 10/20/25	370102-54901	SEPT INVOICES 2025 AP1014S1	0.00	40614.68
120128	LAKEVIEW CENTER INC OPUS-SEPTEMBER25	251627	N P	10241948 10/20/25	110193-58201	LAKEVW OPUS SEP25 1014APW1	0.00	22595.51
TOTAL VENDOR							0.00	718273.35
TOTAL REPORT							0.00	718273.35

Docusign Envelope ID: EE3A4D15-FBE5-45E8-9C27-14C615DF76B7

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

▶ **Go to *www.irs.gov/FormW9* for instructions and the latest information.**

Give Form to the requester. Do not send to the IRS.

Print or type. See **Specific Instructions** on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

Lakeview Center, Inc.

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☑ Other (see instructions) ▶ NFP 501(C)3

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.

1221 W Lakeview Ave

Requester's name and address (optional)

6 City, state, and ZIP code

Pensacola, FL 32501-1836

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN,* later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			–		–				

or

Employer identification number

5	9	–	0	7	3	7	8	7	2

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here **Signature of U.S. person ▶** Eric Barley **Date ▶** 03/23/26 | 12:24 PM CDT

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9.*

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, *later.*

2025 FLORIDA NOT FOR PROFIT CORPORATION ANNUAL REPORT

FILED
Jan 03, 2025
Secretary of State
1406914255CC

DOCUMENT# 703335

Entity Name: LAKEVIEW CENTER, INC.

Current Principal Place of Business:

1221 W LAKEVIEW AVE
PENSACOLA, FL 32501

Current Mailing Address:

1221 WEST LAKEVIEW AVE
PENSACOLA, FL 32514 US

FEI Number: 59-0737872

Certificate of Status Desired: Yes

Name and Address of Current Registered Agent:

CHRISTALDI, RONALD A.
101 EAST KENNEDY BOULEVARD
SUITE 2800
TAMPA, FL 33602 US

The above named entity submits this statement for the purpose of changing its registered office or registered agent, or both, in the State of Florida.

SIGNATURE: RON CHRISTALDI 01/03/2025

Electronic Signature of Registered Agent — Date

Officer/Director Detail :

Title	CORPORATE SECRETARY
Name	SWANSON, LAURA E
Address	1221 W LAKEVIEW AVE C/O EXECUTIVE OFFICE
City-State-Zip:	PENSACOLA FL 32501

Title	CEO
Name	HILL, M. ALLISON
Address	1221 W LAKEVIEW AVE C/O EXECUTIVE OFFICE
City-State-Zip:	PENSACOLA FL 32501

Title	CHAIRMAN
Name	HAMILTON, HUGH
Address	1221 W LAKEVIEW AVE C/O EXECUTIVE OFFICE
City-State-Zip:	PENSACOLA FL 32501

Title	TREASURER, SECRETARY, BOARD MEMBER
Name	JORDAN, DALE
Address	1221 WEST LAKEVIEW AVE
City-State-Zip:	PENSACOLA FL 32514

Title	VP, CORPORATE DEVELOPMENT
Name	WHITAKER , SANDY
Address	1221 W LAKEVIEW AVE C/O EXECUTIVE OFFICE
City-State-Zip:	PENSACOLA FL 32501

Title	PRESIDENT
Name	SALAMIDA, SHAWN
Address	1221 W LAKEVIEW AVE C/O EXECUTIVE OFFICE
City-State-Zip:	PENSACOLA FL 32501

Title	VP, CFO
Name	BARLEY, ERIC
Address	1221 WEST LAKEVIEW AVE C/O EXECUTIVE OFFICE
City-State-Zip:	PENSACOLA FL 32514

Title	BOARD MEMBER
Name	BEALL, CHARLES
Address	1221 W LAKEVIEW AVE
City-State-Zip:	PENSACOLA FL 32501

Continues on page 2

I hereby certify that the information indicated on this report or supplemental report is true and accurate and that my electronic signature shall have the same legal effect as if made under oath; that I am an officer or director of the corporation or the receiver or trustee empowered to execute this report as required by Chapter 617, Florida Statutes; and that my name appears above, or on an attachment with all other like empowered.

SIGNATURE: LAURA SWANSON CORPORATE SECRETARY 01/03/2025

Electronic Signature of Signing Officer/Director Detail — Date

Officer/Director Detail Continued :

Title	BOARD MEMBER
Name	GORMLEY, JOHN
Address	1221 W LAKEVIEW AVE
City-State-Zip:	PENSACOLA FL 32501

Title	BOARD MEMBER
Name	FRANKLIN, PATRICIA
Address	1221 WEST LAKEVIEW AVE
City-State-Zip:	PENSACOLA FL 32514

Title	BOARD MEMBER
Name	POWELL, STEPHANIE
Address	1221 WEST LAKEVIEW AVE
City-State-Zip:	PENSACOLA FL 32514

Title	BOARD MEMBER
Name	SPAIN, ADRIANNA
Address	1221 W LAKEVIEW AVE
City-State-Zip:	PENSACOLA FL 32501

Title	BOARD MEMBER
Name	BEATY, RUSSELL
Address	1221 WEST LAKEVIEW AVE
City-State-Zip:	PENSACOLA FL 32514

Title	BOARD MEMBER
Name	ZONIA, CAROLYNN
Address	1221 W LAKEVIEW AVE
City-State-Zip:	PENSACOLA FL 32501

Public Disclosure Copy

This public disclosure copy is being provided to the organization pursuant to Section 6104(e).

Tax-exempt organizations are required to make a copy of the annual information return, *e.g.*, Forms 990, 990-EZ, 990-PF, as well as Forms 990-T and 4720, if applicable, available for public inspection and to provide copies of such forms to individuals or organizations that request copies. The public inspection requirement applies to all required schedules and attachments of the annual information return. Most commonly, the public inspection copy redacts contributor information such as name and address from public record. The public inspection rules apply to annual information returns filed for the last three years. Failure to comply with disclosure requirements can result in an enforcement action by the IRS.

Where Must Information Be Provided?

Generally, an organization must make its documents available for public inspection at any location where it has three or more employees. If the only services provided at the site are in furtherance of exempt purposes and the site does not serve as an office for management staff, the documents are not required to be made available there. As an alternative to providing copies, an organization may provide access to these forms through the organization's website. The website must provide instructions for downloading the document(s). The information on the website must be in such a format that it may be accessed, downloaded, viewed, or printed in the same format as the actual documents. An organization would need to make the web address available to the general public.

How Quickly Must Organizations Reply?

Requests for copies can be made in person or in writing. When requests are made in person, the copies must generally be provided on the same business day. There are provisions for delays due to unusual circumstances. However, in no event may the period of delay exceed five business days. Unusual circumstances include times when those staff that are capable of fulfilling a request are absent. Requested copies generally must be mailed within 30 days from the date of the receipt of the written request. However, if the organization requires advance payment of a reasonable fee for copying and postage, it may provide the copies within 30 days from the date it receives payment rather than the date of the original request.

For more information about the IRS' public disclosure requirements, please visit:

https://www.irs.gov/charities-non-profits/exempt-organization-public-disclosure-and-availability-requirements

Please contact your Forvis Mazars advisor if you have questions about these rules.



Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS E-file Signature Authorization for a Tax Exempt Entity

For calendar year 2023, or fiscal year beginning 10/01, 2023, and ending 09/30, 20 24

Do not send to the IRS. Keep for your records.
Go to *www.irs.gov/Form8879TE* for the latest information.

OMB No. 1545-0047

2023

Name of filer	EIN or SSN
LAKEVIEW CENTER, INC.	59-0737872

Name and title of officer or person subject to tax

ERIC BARLEY, VICE PRESIDENT/CFO

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a**, **2a**, **3a**, **4a**, **5a**, **6a**, **7a**, **8a**, **9a**, or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b**, **2b**, **3b**, **4b**, **5b**, **6b**, **7b**, **8b**, **9b**, or **10b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here ☑	**b**	**Total revenue**, if any (Form 990, Part VIII, column (A), line 12)	**1b**	114,897,515
2a	**Form 990-EZ** check here ☐	**b**	**Total revenue**, if any (Form 990-EZ, line 9)	**2b**	
3a	**Form 1120-POL** check here ☐	**b**	**Total tax** (Form 1120-POL, line 22)	**3b**	
4a	**Form 990-PF** check here ☐	**b**	**Tax based on investment income** (Form 990-PF, Part V, line 5)	**4b**	
5a	**Form 8868** check here ☐	**b**	**Balance due** (Form 8868, line 3c)	**5b**	
6a	**Form 990-T** check here ☐	**b**	**Total tax** (Form 990-T, Part III, line 4)	**6b**	
7a	**Form 4720** check here ☐	**b**	**Total tax** (Form 4720, Part III, line 1)	**7b**	
8a	**Form 5227** check here ☐	**b**	**FMV of assets at end of tax year** (Form 5227, Item D)	**8b**	
9a	**Form 5330** check here ☐	**b**	**Tax due** (Form 5330, Part II, line 19)	**9b**	
10a	**Form 8038-CP** check here ☐	**b**	**Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	**10b**	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☑ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (**a**) an acknowledgement of receipt or reason for rejection of the transmission, (**b**) the reason for any delay in processing the return or refund, and (**c**) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☑ I authorize FORVIS MAZARS to enter my PIN 3 7 8 7 2 as my signature

ERO firm name

Enter five numbers, but do not enter all zeros

on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax Eric C Barley Date 4/23/25

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 6 5 9 7 1 5 6 0 2 6 0

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature APRIL ARNOLD Date 04/23/25

ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

PUBLIC DISCLOSURE COPY

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

A For the 2023 calendar year, or tax year beginning 10/01 , 2023, and ending 09/30 , 20 24

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization LAKEVIEW CENTER, INC.

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) 1221 W. LAKEVIEW AVENUE

Room/suite

City or town, state or province, country, and ZIP or foreign postal code PENSACOLA, FL 32501-1836

D Employer identification number 59-0737872

E Telephone number (850) 495-3099

G Gross receipts $ 114,997,599

F Name and address of principal officer: M. ALLISON HILL
SAME AS C ABOVE

H(a) Is this a group return for subordinates? ☐ Yes ☑ No

H(b) Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions.

H(c) Group exemption number

I Tax-exempt status: ☑ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: WWW.ELAKEVIEWCENTER.ORG

K Form of organization: ☑ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1961

M State of legal domicile: FL

Part I Summary

1	Briefly describe the organization's mission or most significant activities: HELPING PEOPLE THROUGHOUT LIFE'S CHALLENGES BY PROVIDING BEHAVIORAL HEALTH AND FOSTER CARE SERVICES.		
2	Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.		
3	Number of voting members of the governing body (Part VI, line 1a)	3	10
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	10
5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	1,304
6	Total number of volunteers (estimate if necessary)	6	29
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	59,258,878	58,368,295
9	Program service revenue (Part VIII, line 2g)	60,257,928	56,060,030
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	(96,086)	301,271
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	8,276,470	167,919
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	127,697,190	114,897,515
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	3,532,932	519,567
14	Benefits paid to or for members (Part IX, column (A), line 4)		
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	67,080,136	67,386,408
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b	Total fundraising expenses (Part IX, column (D), line 25) 0		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	53,694,001	44,559,710
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	124,307,069	112,465,685
19	Revenue less expenses. Subtract line 18 from line 12	3,390,121	2,431,830

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	57,501,141	53,968,544
21	Total liabilities (Part X, line 26)	31,189,907	25,033,905
22	Net assets or fund balances. Subtract line 21 from line 20	26,311,234	28,934,639

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer

Date

ERIC BARLEY, VICE PRESIDENT/CFO

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
APRIL ARNOLD	APRIL ARNOLD	04/23/25		P01559426

Firm's name FORVIS MAZARS — Firm's EIN 44-0160260

Firm's address 120 E PALMETTO PARK ROAD SUITE 403, BOCA RATON, FL 33432 — Phone no. (561) 299-1820

May the IRS discuss this return with the preparer shown above? See instructions ☑ Yes ☐ No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III . . . . . ☐

1 Briefly describe the organization's mission:

HELPING PEOPLE THROUGHOUT LIFE'S JOURNEY: THE ORGANIZATION PROVIDES BEHAVIORAL HEALTH (MENTAL HEALTH AND SUBSTANCE ABUSE) SERVICES AND CHILD PROTECTIVE SERVICES. PEOPLE OF ALL AGES ARE INCLUDED IN THE SCOPE OF OUR SERVICES.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . . ☐ **Yes** ☑ **No**

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . . ☐ **Yes** ☑ **No**

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 86,294,062 including grants of $ 437,436) (Revenue $ 34,261,201)

BEHAVIORAL HEALTH SERVICES: IN 2024, THIS DIVISION SERVED 27,907 PEOPLE, OF WHICH 6,419 WERE CHILDREN. THIS DIVISION OF LAKEVIEW CENTER SPECIALIZES IN HELPING PEOPLE WITH MENTAL ILLNESSES, SUBSTANCE ABUSE DISORDERS AND DEVELOPMENTAL DISABILITIES OVERCOME THEIR CHALLENGES. IN 2024, THIS DIVISION HAD 24,456 TELEHEALTH AND PHONE APPOINTMENTS. THE MOBILE RESPONSE TEAM SERVED 2,798 PEOPLE, INCLUDING 1,155 CHILDREN.

4b (Code:) (Expenses $ 18,125,566 including grants of $ 82,131) (Revenue $ 21,798,829)

CHILD PROTECTIVE SERVICES: IN 2024, THIS DIVISION SERVED 3,574 CHILDREN, REUNITED 195 CHILDREN WITH THEIR FAMILIES AND FINALIZED 350 ADOPTIONS, WITH 84 MORE ACHIEVING PERMANENT GUARDIANSHIP. THIS DIVISION, ALSO REFERRED TO AS FAMILIES FIRST NETWORK (FFN), IS RESPONSIBLE FOR THE SAFETY, STABILITY, AND WELL-BEING OF ABUSED, NEGLECTED, AND ABANDONED CHILDREN IN OUR DISTRICT. THROUGH A CONTRACT FUNDED WITH STATE FUNDS, FFN WORKS TO PROVIDE FOSTER CARE AND ADOPTION SERVICES FOR CHILDREN AT RISK.

4c (Code:) (Expenses $ including grants of $) (Revenue $)

4d Other program services (Describe on Schedule O.)
(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses 104,419,628

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	✔	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	✔	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		✔
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4	✔	
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		✔
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		✔
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		✔
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		✔
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		✔
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		✔
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	✔	
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		✔
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		✔
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		✔
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	✔	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		✔
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		✔
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b	✔	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		✔
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		✔
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		✔
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		✔
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		✔
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions	17		✔
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		✔
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		✔
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		✔
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21	✔	

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22	✔	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23	✔	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		✔
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		✔
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		✔
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		✔
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		✔
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		✔
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		✔
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		✔
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	29	✔	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		✔
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		✔
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		✔
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		✔
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34	✔	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	✔	
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b	✔	
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		✔
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		✔
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	38	✔	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	239		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c			

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

				Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	1,304		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		2b	✔	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?		3a		✔
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*		3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a		✔
b	If "Yes," enter the name of the foreign country ---------- See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a		✔
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b		✔
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		6a		✔
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b		
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?		7a		✔
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c		✔
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e		✔
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f		✔
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		8		
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?		9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		9b		
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?		12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.		13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?		14a		✔
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*		14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.		15		✔
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		16		✔
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.		17		

Part VI **Governance, Management, and Disclosure.** *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI . . . . . ☑

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year . . If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	1a	10		
b	Enter the number of voting members included on line 1a, above, who are independent .	1b	10		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			✔
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? .	3			✔
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			✔
5	Did the organization become aware during the year of a significant diversion of the organization's assets? .	5			✔
6	Did the organization have members or stockholders?	6		✔	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		✔	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		✔	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		✔	
b	Each committee with authority to act on behalf of the governing body?	8b		✔	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			✔

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		✔
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	✔	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	✔	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	✔	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c	✔	
13	Did the organization have a written whistleblower policy?	13	✔	
14	Did the organization have a written document retention and destruction policy?	14	✔	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	✔	
b	Other officers or key employees of the organization	15b	✔	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		✔
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed NONE

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☑ Upon request ☐ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records.

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Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII . . . . . ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

• List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

• List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."

• List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.

• List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.

• List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) M ALLISON HILL	15.0									
PRESIDENT/CEO	27.0			✔				593,233	0	72,768
(2) SANDRA WHITAKER	15.0									
VICE PRESIDENT	27.0			✔				336,090	0	61,415
(3) GUIDO LUDERGNANI	40.0									
CHIEF OF MEDICAL SERVICES	0.0					✔		341,965	0	44,534
(4) MELANIE JONES	15.0									
VICE PRESIDENT/CFO	27.0						✔	312,703	0	51,511
(5) TERRY PTACEK	40.0									
MEDICAL DIRECTOR	0.0					✔		297,181	0	47,681
(6) DOMINIC SALAMIDA	40.0									
VICE PRESIDENT	0.0			✔				291,556	0	40,138
(7) TANYA THERIAULT	40.0									
PSYCHIATRIST	0.0					✔		294,968	0	35,325
(8) WARREN SCOTT	40.0									
PSYCHIATRIST	0.0					✔		284,363	0	42,386
(9) AARON GODWIN	40.0									
PSYCHIATRIST	0.0					✔		296,892	0	27,833
(10) COREY BORCHERDING	40.0									
FFN PRESIDENT	0.0			✔				146,168	0	8,693
(11) ERIC BARLEY	15.0									
VICE PRESIDENT/CFO	27.0			✔				78,364	0	2,773
(12) BARKSDALE "DALE" JORDAN, JR.	1.0									
TREASURER	0.0	✔		✔				0	0	0
(13) REV. DR. HUGH HAMILTON, III	1.0									
CHAIRMAN	1.0	✔		✔				0	0	0
(14) VINCENT CURRIE, JR.	1.0									
CHAIRMAN (OUTGOING)	1.0	✔		✔				0	0	0

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) ADRIANA SPAIN	1.0									
MEMBER	0.0	✔						0	0	0
(16) CHARLES F BEALL, JR.	1.0									
MEMBER	0.0	✔						0	0	0
(17) ERIC RANDALL	1.0									
MEMBER	0.0	✔						0	0	0
(18) FRANKIE WHITE	1.0									
MEMBER	0.0	✔						0	0	0
(19) JOHN GROMLEY	1.0									
MEMBER	0.0	✔						0	0	0
(20) KRISTEN RODGRIGUEZ	1.0									
MEMBER	0.0	✔						0	0	0
(21) PATRICIA FRANKLIN	1.0									
MEMBER	0.0	✔						0	0	0
(22) ROBIN RESHARD	1.0									
MEMBER	0.0	✔						0	0	0
(23) RUSSELL BEATY	1.0									
MEMBER	0.0	✔						0	0	0
(24) STEPHANIE POWELL	1.0									
MEMBER	1.0	✔						0	0	0
(25)										
1b Subtotal								3,273,483	0	435,057
c Total from continuation sheets to Part VII, Section A								0	0	0
d Total (add lines 1b and 1c)								3,273,483	0	435,057

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 62

			Yes	No
3	Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	**3**	✔	
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	**4**	✔	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	**5**		✔

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
BRIDGEWAY CENTER, INC., 137 HOSPITAL DR, FORT WALTON BEACH, FL 32548	MENTAL HEALTH SVCS	4,106,970
APALACHEE CENTER, INC., 2634 CAPTIOL CIRCLE NE, TALLAHASSEE, FL 32308	MENTAL HEALTH SVCS	2,065,757
LIFE MANAGEMENT CENTER OF NWF INC, 525 E. 15TH ST, PANAMA CITY, FL 32405	MENTAL HEALTH SVCS	1,030,870
FPL NORTHWEST FL, PO BOX 29090, MIAMI, FL 33102	MENTAL HEALTH SVCS	698,457
AMERGIS HEALTHCARE STAFFING INC, 12558 COLLECTIONS CENTER DR, CHICAGO, IL 60693	STAFFING SERVICES	458,435

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization 17

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII . . . . . ☐

					(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512–514
Contributions, Gifts, Grants, and Other Similar Amounts	1a	Federated campaigns	1a					
	b	Membership dues	1b					
	c	Fundraising events	1c					
	d	Related organizations	1d					
	e	Government grants (contributions)	1e	58,054,325				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	313,970				
	g	Noncash contributions included in lines 1a–1f	1g	$ 127,185				
	h	**Total.** Add lines 1a–1f			58,368,295			
Program Service Revenue				Business Code				
	2a	PATIENT REVENUE		624100	22,093,453	22,093,453		
	b	CONTRACT REVENUE		900099	33,966,577	33,966,577		
	c							
	d							
	e							
	f	All other program service revenue			0	0	0	0
	g	**Total.** Add lines 2a–2f			56,060,030			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)			301,271			301,271
	4	Income from investment of tax-exempt bond proceeds						
	5	Royalties						
				(i) Real	(ii) Personal			
	6a	Gross rents	6a	193,863				
	b	Less: rental expenses	6b	100,084				
	c	Rental income or (loss)	6c	93,779	0			
	d	Net rental income or (loss)			93,779			93,779
				(i) Securities	(ii) Other			
	7a	Gross amount from sales of assets other than inventory	7a					
	b	Less: cost or other basis and sales expenses	7b					
	c	Gain or (loss)	7c	0	0			
	d	Net gain or (loss)						
	8a	Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18	8a					
	b	Less: direct expenses	8b					
	c	Net income or (loss) from fundraising events						
	9a	Gross income from gaming activities. See Part IV, line 19	9a					
	b	Less: direct expenses	9b					
	c	Net income or (loss) from gaming activities						
	10a	Gross sales of inventory, less returns and allowances	10a					
	b	Less: cost of goods sold	10b					
	c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue				Business Code				
	11a	CLINICAL RECORD REVENUE		541900	15,821			15,821
	b							
	c							
	d	All other revenue			58,319	0	0	58,319
	e	**Total.** Add lines 11a–11d			74,140			
	12	**Total revenue.** See instructions			114,897,515	56,060,030	0	469,190

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX . . . . . ☑

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	42,335	42,335		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	477,232	477,232		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	1,935,180	336,893	1,598,287	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	52,244,674	50,007,532	2,237,142	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	652,761	585,996	66,765	
9 Other employee benefits	8,743,570	8,112,049	631,521	
10 Payroll taxes	3,810,223	3,558,464	251,759	
11 Fees for services (nonemployees):				
a Management				
b Legal	144,563		144,563	
c Accounting	102,266		102,266	
d Lobbying	57,181		57,181	
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	16,252,024	15,975,846	276,178	0
12 Advertising and promotion	135,934	91,682	44,252	
13 Office expenses	1,068,805	901,044	167,761	
14 Information technology	2,468,128	1,388,819	1,079,309	
15 Royalties				
16 Occupancy	4,838,641	4,602,043	236,598	
17 Travel	1,344,854	1,319,641	25,213	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	157,735	126,017	31,718	
20 Interest	2,320	2,276	44	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,566,234	1,189,052	377,182	
23 Insurance	790,046	790,046		
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)				
a MEDICAL SUPPLIES	12,475,989	12,475,989		
b FOOD SERVICES	1,349,365	1,349,365		
c SMALL EQUIPMENT	547,874	85,929	461,945	
d TAXES, LICENSES & PERMITS	92,740	76,199	16,541	
e All other expenses	1,165,011	925,179	239,832	0
25 **Total functional expenses.** Add lines 1 through 24e	112,465,685	104,419,628	8,046,057	0
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X . . . . . ☐

				(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing		11,741,948	1	5,484,372
	2	Savings and temporary cash investments		279,875	2	279,875
	3	Pledges and grants receivable, net		0	3	
	4	Accounts receivable, net		12,264,061	4	12,501,178
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		0	5	0
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		0	6	0
	7	Notes and loans receivable, net		157,540	7	163,478
	8	Inventories for sale or use		983,877	8	699,087
	9	Prepaid expenses and deferred charges		1,564,557	9	1,640,065
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 37,227,737			
	b	Less: accumulated depreciation	10b 5,224,239	28,762,798	10c	32,003,498
	11	Investments—publicly traded securities		0	11	
	12	Investments—other securities. See Part IV, line 11		0	12	0
	13	Investments—program-related. See Part IV, line 11		0	13	0
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11		1,746,485	15	1,196,991
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		57,501,141	16	53,968,544
Liabilities	17	Accounts payable and accrued expenses		11,202,069	17	9,211,293
	18	Grants payable		0	18	
	19	Deferred revenue		9,163,247	19	7,300,308
	20	Tax-exempt bond liabilities		0	20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		0	21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		0	22	0
	23	Secured mortgages and notes payable to unrelated third parties		0	23	
	24	Unsecured notes and loans payable to unrelated third parties		0	24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D		10,824,591	25	8,522,304
	26	**Total liabilities.** Add lines 17 through 25		31,189,907	26	25,033,905
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ☑ and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		24,881,584	27	27,490,630
	28	Net assets with donor restrictions		1,429,650	28	1,444,009
		Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds		0	29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		0	30	
	31	Retained earnings, endowment, accumulated income, or other funds		0	31	
	32	Total net assets or fund balances		26,311,234	32	28,934,639
	33	Total liabilities and net assets/fund balances		57,501,141	33	53,968,544

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI . . . . . ☑

1	Total revenue (must equal Part VIII, column (A), line 12)	1	114,897,515
2	Total expenses (must equal Part IX, column (A), line 25)	2	112,465,685
3	Revenue less expenses. Subtract line 2 from line 1	3	2,431,830
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	26,311,234
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	191,575
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	28,934,639

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII . . . . . ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☑ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		✔
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both.			
	☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	✔	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both.			
	☐ Separate basis ☑ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	✔	
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a	✔	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b	✔	

SCHEDULE A (Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization	Employer identification number
LAKEVIEW CENTER, INC.	59-0737872

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)
3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:
5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
7 ☑ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations . . . . . .

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	83,101,223	87,254,008	98,208,660	59,258,878	58,368,295	386,191,064
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0
4 **Total.** Add lines 1 through 3	83,101,223	87,254,008	98,208,660	59,258,878	58,368,295	386,191,064
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						0
6 **Public support.** Subtract line 5 from line 4						386,191,064

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	83,101,223	87,254,008	98,208,660	59,258,878	58,368,295	386,191,064
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	4,741,224	2,469,451	26,022	191,605	495,134	7,923,436
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	7,687,996	8,107,482	7,407,219	8,090,939	74,140	31,367,776
11 **Total support.** Add lines 7 through 10						425,482,276

12 Gross receipts from related activities, etc. (see instructions) **12** 274,321,716

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f)) **14** 90.77 %

15 Public support percentage from 2022 Schedule A, Part II, line 14 **15** 88.96 %

16a **33 1/3% support test—2023.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here**. The organization qualifies as a publicly supported organization ☑

b **33 1/3% support test—2022.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

17a **10%-facts-and-circumstances test—2023.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here**. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

b **10%-facts-and-circumstances test—2022.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here**. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2022 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2023** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2022** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests—2023.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

b **33 1/3% support tests—2022.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* ***Part VI*** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* ***Part VI*** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* ***Part VI*** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in* ***Part VI*** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in* ***Part VI****, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* ***Part VI****.*	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* ***Part VI****.*	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* ***Part VI****.*	9b		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* ***Part VI****.*	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on line 11a above?	11b		
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* ***Part VI****.*	11c		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in* ***Part VI*** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	2		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* ***Part VI*** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s), or (ii) serving on the governing body of a supported organization? *If "No," explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	2		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* ***Part VI*** *the role the organization's supported organizations played in this regard.*	3		

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (****see instructions****).*

a ☐ The organization satisfied the Activities Test. *Complete* ***line 2*** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* ***line 3*** *below.*

c ☐ The organization supported a governmental entity. *Describe in* ***Part VI*** *how you supported a governmental entity (see instructions).*

			Yes	No
2	Activities Test. ***Answer lines 2a and 2b below.***			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations. ***Answer lines 3a and 3b below.***			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in* ***Part VI****.*	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* ***Part VI*** *the role played by the organization in this regard.*	3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in* ***Part VI***). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A—Adjusted Net Income			(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	**1**		
2	Recoveries of prior-year distributions	**2**		
3	Other gross income (see instructions)	**3**		
4	Add lines 1 through 3.	**4**		
5	Depreciation and depletion	**5**		
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	**6**		
7	Other expenses (see instructions)	**7**		
8	**Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	**8**		

Section B—Minimum Asset Amount			(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a	Average monthly value of securities	**1a**		
b	Average monthly cash balances	**1b**		
c	Fair market value of other non-exempt-use assets	**1c**		
d	**Total** (add lines 1a, 1b, and 1c)	**1d**		
e	**Discount** claimed for blockage or other factors *(explain in detail in* ***Part VI****)*:			
2	Acquisition indebtedness applicable to non-exempt-use assets	**2**		
3	Subtract line 2 from line 1d.	**3**		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	**4**		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	**5**		
6	Multiply line 5 by 0.035.	**6**		
7	Recoveries of prior-year distributions	**7**		
8	**Minimum Asset Amount** (add line 7 to line 6)	**8**		

Section C—Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	**1**	
2	Enter 0.85 of line 1.	**2**	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	**3**	
4	Enter greater of line 2 or line 3.	**4**	
5	Income tax imposed in prior year	**5**	
6	**Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	**6**	

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** *(continued)*

Section D—Distributions			**Current Year**
1	Amounts paid to supported organizations to accomplish exempt purposes	**1**	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	**2**	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	**3**	
4	Amounts paid to acquire exempt-use assets	**4**	
5	Qualified set-aside amounts (prior IRS approval required—*provide details in* ***Part VI***)	**5**	
6	Other distributions (*describe in* ***Part VI***). See instructions.	**6**	
7	**Total annual distributions.** Add lines 1 through 6.	**7**	
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in* ***Part VI***). See instructions.	**8**	
9	Distributable amount for 2023 from Section C, line 6	**9**	
10	Line 8 amount divided by line 9 amount	**10**	

Section E—Distribution Allocations (see instructions)		**(i) Excess Distributions**	**(ii) Underdistributions Pre-2023**	**(iii) Distributable Amount for 2023**
1	Distributable amount for 2023 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2023 (reasonable cause required—*explain in* ***Part VI***). See instructions.			
3	Excess distributions carryover, if any, to 2023			
a	From 2018			
b	From 2019			
c	From 2020			
d	From 2021			
e	From 2022			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2023 distributable amount			
i	Carryover from 2018 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2023 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2023 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* ***Part VI***. See instructions.			
6	Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* ***Part VI***. See instructions.			
7	**Excess distributions carryover to 2024.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2019 . . .			
b	Excess from 2020 . . .			
c	Excess from 2021 . . .			
d	Excess from 2022 . . .			
e	Excess from 2023 . . .			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Part VI

Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Return Reference - Identifier	Explanation

SCHEDULE A, PART II, LINE 10 - OTHER INCOME

Description	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
(1) MEAL SALES	811	0	0	0	0	811
(2) CLINICAL RECORD REVENUE	35,361	45,437	22,261	11,761	15,821	130,641
(3) REIMBURSED COSTS	7,602,357	8,026,155	7,281,982	7,998,246	0	30,908,740
(4) STAFFING/SUPPORT SERVICES	874	0	0	0	0	874
(5) ALL OTHER REVENUE	48,593	35,890	102,976	80,932	58,319	326,710
Total	7,687,996	8,107,482	7,407,219	8,090,939	74,140	31,367,776

Schedule B (Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2023

Name of the organization	**Employer identification number**
LAKEVIEW CENTER, INC.	59-0737872

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	☑ 501(c)(3) (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	☐ 527 political organization
Form 990-PF	☐ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

☑ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33⅓% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (**1**) $5,000; or (**2**) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year . . . . . $ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization: LAKEVIEW CENTER, INC.

Employer identification number: 59-0737872

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		$ 50,922,666	Person ☑ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
2		$ 1,843,055	Person ☑ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization: LAKEVIEW CENTER, INC.

Employer identification number: 59-0737872

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

Name of organization: LAKEVIEW CENTER, INC.

Employer identification number: 59-0737872

Part III ***Exclusively*** **religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e) and** the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this information once. See instructions.) $

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE C (Form 990)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under Section 501(c) and Section 527

Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

If the organization answered "Yes" on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then:

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes" on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then:

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes" on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then:

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization	Employer identification number
LAKEVIEW CENTER, INC.	59-0737872

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV. See instructions for definition of "political campaign activities."

2 Political campaign activity expenditures. See instructions . . . . . $

3 Volunteer hours for political campaign activities. See instructions . . . . . .

Part I-B Complete if the organization is exempt under section 501(c)(3).

1 Enter the amount of any excise tax incurred by the organization under section 4955 . . . . . $

2 Enter the amount of any excise tax incurred by organization managers under section 4955 . . . $

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? . . . . . ☐ **Yes** ☐ **No**

4a Was a correction made? . . . . . ☐ **Yes** ☐ **No**

b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities . . . . . $

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities . . . . . $

3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b . . . . . $

4 Did the filing organization file **Form 1120-POL** for this year? . . . . . ☐ **Yes** ☐ **No**

5 Enter the names, addresses, and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

	(a) Name	**(b)** Address	**(c)** EIN	**(d)** Amount paid from filing organization's funds. If none, enter -0-.	**(e)** Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

Part II-A **Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

A Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

B Check ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals
1a Total lobbying expenditures to influence public opinion (grassroots lobbying)		
b Total lobbying expenditures to influence a legislative body (direct lobbying)		
c Total lobbying expenditures (add lines 1a and 1b)		
d Other exempt purpose expenditures		
e Total exempt purpose expenditures (add lines 1c and 1d)		
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.		
g Grassroots nontaxable amount (enter 25% of line 1f)		
h Subtract line 1g from line 1a. If zero or less, enter -0-		
i Subtract line 1f from line 1c. If zero or less, enter -0-		

If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:
not over $500,000,	20% of the amount on line 1e.
over $500,000 but not over $1,000,000,	$100,000 plus 15% of the excess over $500,000.
over $1,000,000 but not over $1,500,000,	$175,000 plus 10% of the excess over $1,000,000.
over $1,500,000 but not over $17,000,000,	$225,000 plus 5% of the excess over $1,500,000.
over $17,000,000,	$1,000,000.

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? ☐ **Yes** ☐ **No**

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	**(a)** 2020	**(b)** 2021	**(c)** 2022	**(d)** 2023	**(e)** Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column (e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.	(a) Yes	(a) No	(b) Amount
1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?		✔	
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		✔	
c Media advertisements?		✔	
d Mailings to members, legislators, or the public?		✔	
e Publications, or published or broadcast statements?		✔	
f Grants to other organizations for lobbying purposes?		✔	
g Direct contact with legislators, their staffs, government officials, or a legislative body?	✔		8,979
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		✔	
i Other activities?	✔		57,181
j Total. Add lines 1c through 1i			66,160
2a Did the activities in line 1 cause the organization to not be described in section 501(c)(3)?		✔	
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

			Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?	**1**		
2	Did the organization make only in-house lobbying expenditures of $2,000 or less?	**2**		
3	Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	**3**		

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1	Dues, assessments and similar amounts from members	**1**	
2	Section 162(e) nondeductible lobbying and political expenditures **(do not include amounts of political expenses for which the section 527(f) tax was paid)**.		
a	Current year	**2a**	
b	Carryover from last year	**2b**	
c	Total	**2c**	
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	**3**	
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditures next year?	**4**	
5	Taxable amount of lobbying and political expenditures. See instructions	**5**	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

SEE NEXT PAGE

Part IV

Supplemental Information. Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

Return Reference - Identifier	Explanation
SCHEDULE C, PART II-B, LINE 1 - DETAILED DESCRIPTION OF THE LOBBYING ACTIVITY	FORM 990, SCHEDULE C, PART II-B, LINE 1G MEETINGS WITH LOBBYIST AND OUR ELECTED OFFICIALS, ADVOCATING FOR FUNDING FOR ADEQUATE SERVICES FOR INDIVIDUALS WITH MENTAL ILLNESS AND SUBSTANCE ABUSE. FORM 990, SCHEDULE C, PART II-B, LINE 1I THE ORGANIZATION PAID A COMPANY TO LOBBY ON THEIR BEHALF.

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization
LAKEVIEW CENTER, INC.

Employer identification number
59-0737872

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)
☐ Preservation of a historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included on line 2a	2c	
d	Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year

4 Number of states where property subject to conservation easement is located

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1 $

(ii) Assets included in Form 990, Part X $

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items.

a Revenue included on Form 990, Part VIII, line 1 $

b Assets included in Form 990, Part X $

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? . . . . . ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table.

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII . . . . ☐

Part V Endowment Funds

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment _____ %
b Permanent endowment _____ %
c Term endowment _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations?	3a(i)		
(ii) Related organizations?	3a(ii)		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		2,252,659		2,252,659
b Buildings		25,635,267	1,716,170	23,919,097
c Leasehold improvements		69,748	13,966	55,782
d Equipment		9,270,063	3,494,103	5,775,960
e Other				
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				32,003,498

Part VII Investments—Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, line 12, col. (B))*		

Part VIII Investments—Program Related

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, line 13, col. (B))*		

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 15, col. (B))*	

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) DUE TO AFFILIATED ORGANIZATIONS	7,329,137
(3) LEASE LIBILITY	1,193,167
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 25, col. (B))*	8,522,304

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII . ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

SEE STATEMENT

Part XIII

Supplemental Information. Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference - Identifier	Explanation
SCHEDULE D, PART X, LINE 2 - FIN 48 (ASC 740)	MANAGEMENT HAS EVALUATED THE INCOME TAX POSITIONS UNDER THE GUIDANCE INCLUDED IN ASC 740. BASED ON THEIR REVIEW, MANAGEMENT HAS NOT IDENTIFIED ANY MATERIAL UNCERTAIN TAX POSITIONS TO BE RECORDED OR DISCLOSED IN THE FINANCIAL STATEMENTS.

SCHEDULE I (Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

Attach to Form 990.

Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

LAKEVIEW CENTER, INC.

Employer identification number

59-0737872

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . . ☑ **Yes** ☐ **No**

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.

Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

1 **(a)** Name and address of organization or government	**(b)** EIN	**(c)** IRC section (if applicable)	**(d)** Amount of cash grant	**(e)** Amount of noncash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of noncash assistance	**(h)** Purpose of grant or assistance
(1) BENJAMIN ACADEMY VILLAGE INC 4226 FOWLER AVE, OMAHA, NE 68111	93-1829630	501(C)(3)	6,427				OPERATING SUPPORT
(2) CHILDREN'S HOME SOCIETY, INC 5766 S SEMORAN BLVD, ORLANDO, FL 32822	59-0192430	501(C)(3)	12,981				OPERATING SUPPORT
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 2

3 Enter total number of other organizations listed in the line 1 table 0

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

	(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1	EXTENDED FOSTER CARE SUBSIDIES	19	477,232		FMV	
2						
3						
4						
5						
6						
7						

Part IV **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

(SEE STATEMENT)

Part IV

Supplemental Information. Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

Return Reference - Identifier	Explanation
SCHEDULE I, PART I, LINE 2 - PROCEDURES FOR MONITORING USE OF GRANT FUNDS.	THE ORGANIZATION HAS GUIDELINES IN PLACE THAT ARE TO BE USED IN REVIEWING THE ELIGIBILITY OF GRANTEES. ALL GRANTS REQUIRE WRITTEN DOCUMENTATION AND APPROPRIATE LEVELS OF APPROVAL.

SCHEDULE J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization
LAKEVIEW CENTER, INC.

Employer identification number
59-0737872

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. ☐ First-class or charter travel ☐ Housing allowance or residence for personal use ☐ Travel for companions ☐ Payments for business use of personal residence ☐ Tax indemnification and gross-up payments ☐ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ Personal services (such as maid, chauffeur, chef)			
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	2		
3	Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. ☑ Compensation committee ☑ Written employment contract ☑ Independent compensation consultant ☑ Compensation survey or study ☑ Form 990 of other organizations ☑ Approval by the board or compensation committee			
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:			
a	Receive a severance payment or change-of-control payment?	4a	✔	
b	Participate in or receive payment from a supplemental nonqualified retirement plan?	4b	✔	
c	Participate in or receive payment from an equity-based compensation arrangement?	4c		✔
	If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.			
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5–9.			
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:			
a	The organization?	5a		✔
b	Any related organization?	5b		✔
	If "Yes" on line 5a or 5b, describe in Part III.			
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:			
a	The organization?	6a		✔
b	Any related organization?	6b		✔
	If "Yes" on line 6a or 6b, describe in Part III.			
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III	7		✔
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8		✔
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9		

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)–(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

	(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)–(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
			(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1	M ALLISON HILL PRESIDENT/CEO	(i)	504,008	85,864	3,361	13,828	58,940	666,001	0
		(ii)	0	0	0	0	0	0	0
2	SANDRA WHITAKER VICE PRESIDENT	(i)	293,392	37,929	4,769	6,499	54,916	397,505	0
		(ii)	0	0	0	0	0	0	0
3	GUIDO LUDERGNANI CHIEF OF MEDICAL SERVICES	(i)	340,268	0	1,697	7,109	37,425	386,499	0
		(ii)	0	0	0	0	0	0	0
4	MELANIE JONES VICE PRESIDENT/CFO	(i)	125,772	0	186,931	4,318	47,193	364,214	0
		(ii)	0	0	0	0	0	0	0
5	TERRY PTACEK MEDICAL DIRECTOR	(i)	293,332	0	3,849	8,355	39,326	344,862	0
		(ii)	0	0	0	0	0	0	0
6	DOMINIC SALAMIDA VICE PRESIDENT	(i)	258,256	30,495	2,805	8,174	31,964	331,694	0
		(ii)	0	0	0	0	0	0	0
7	TANYA THERIAULT PSYCHIATRIST	(i)	294,111	0	857	8,955	26,370	330,293	0
		(ii)	0	0	0	0	0	0	0
8	WARREN SCOTT PSYCHIATRIST	(i)	281,688	0	2,675	8,360	34,026	326,749	0
		(ii)	0	0	0	0	0	0	0
9	AARON GODWIN PSYCHIATRIST	(i)	296,035	0	857	8,925	18,908	324,725	0
		(ii)	0	0	0	0	0	0	0
10	COREY BORCHERDING FFN PRESIDENT	(i)	144,611	0	1,557	2,209	6,484	154,861	0
		(ii)	0	0	0	0	0	0	0
11		(i)							
		(ii)							
12		(i)							
		(ii)							
13		(i)							
		(ii)							
14		(i)							
		(ii)							
15		(i)							
		(ii)							
16		(i)							
		(ii)							

Part III

Supplemental Information. Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Return Reference - Identifier	Explanation
SCHEDULE J, PART I, LINE 4A - SEVERANCE OR CHANGE-OF-CONTROL PAYMENT	MELANIE JONES RECEIVED $184,919 IN SEVERANCE PAYMENTS DURING CALENDAR YEAR 2023.
SCHEDULE J, PART I, LINE 4B - SUPPLEMENTAL NONQUALIFIED RETIREMENT PLAN	THE FOLLOWING INDIVIDUALS PARTICIPATED IN A SUPPLEMENTAL NON-QUALIFIED RETIREMENT PLAN THAT WAS FROZEN DURING THE TAX YEAR: M. ALLISON HILL, MELANIE JONES, DOMINC "SHAWN" SALAMIDA AND SANDRA WHITAKER.

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization
LAKEVIEW CENTER, INC.

Employer identification number
59-0737872

Part I Types of Property

		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art—Works of art				
2	Art—Historical treasures				
3	Art—Fractional interests				
4	Books and publications				
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities—Publicly traded				
10	Securities—Closely held stock				
11	Securities—Partnership, LLC, or trust interests				
12	Securities—Miscellaneous				
13	Qualified conservation contribution—Historic structures				
14	Qualified conservation contribution—Other				
15	Real estate—Residential				
16	Real estate—Commercial				
17	Real estate—Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies	✔	2	118,720	MARKET VALUE
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other (CHRISTMAS TOYS)	✔	1	8,465	MARKET VALUE
26	Other ( )				
27	Other ( )				
28	Other ( )				

29	Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement	29	0

			Yes	No
30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?	30a		✔
b	If "Yes," describe the arrangement in Part II.			
31	Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	31	✔	
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a		✔
b	If "Yes," describe in Part II.			
33	If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.			

Part II

Supplemental Information. Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Return Reference - Identifier	Explanation
SCHEDULE M, PART I - COLUMN B	THE AMOUNT IN COLUMN B REPRESENTS THE NUMBER OF CONTRIBUTIONS.

SCHEDULE O (Form 990)	Supplemental Information to Form 990 or 990-EZ	OMB No. 1545-0047
Department of Treasury Internal Revenue Service	Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. ▶ Attach to Form 990 or 990-EZ. ▶ Go to www.irs.gov/Form990 for the latest information.	2023 Open to Public Inspection

Name of the Organization	Employer Identification Number
LAKEVIEW CENTER, INC.	59-0737872

Return Reference - Identifier	Explanation
FORM 990, PART VI, LINE 6 - CLASSES OF MEMBERS OR STOCKHOLDERS	LIFEVIEW GROUP, INC., A FLORIDA CORPORATION NOT-FOR-PROFIT, IS THE SOLE MEMBER OF LAKEVIEW CENTER, INC. LIFEVIEW GROUP, INC. HAS THE RIGHT TO ELECT THE BOARD OF DIRECTORS OF LAKEVIEW CENTER, INC.
FORM 990, PART VI, LINE 7A - MEMBERS OR STOCKHOLDERS ELECTING MEMBERS OF GOVERNING BODY	LIFEVIEW GROUP, INC. BEING THE SOLE MEMBER OF LAKEVIEW CENTER, INC. HAS THE RIGHT TO ELECT THE GOVERNING BODY OF LAKEVIEW CENTER, INC.
FORM 990, PART VI, LINE 7B - DECISIONS REQUIRING APPROVAL BY MEMBERS OR STOCKHOLDERS	THE FOLLOWING SHALL REQUIRE APPROVAL BY THE LIFEVIEW GROUP, INC., THE SOLE MEMBER, BOARD OF DIRECTORS: A. THE MEMBER SHALL ELECT THE DIRECTORS OF THE CORPORATION AT THE ANNUAL MEETING OF THE MEMBER FROM AMONG THOSE PERSONS NOMINATED BY THE MEMBER'S GOVERNANCE COMMITTEE. B. THE MEMBER MAY REMOVE A DIRECTOR OF THE CORPORATION WITH OR WITHOUT CAUSE WHENEVER SUCH ACTION WOULD BE IN THE BEST INTERESTS OF THE CORPORATION. C. THE MEMBER SHALL APPROVE ALL AMENDMENTS TO THE CORPORATION'S ARTICLES OF INCORPORATION AND BYLAWS BEFORE THEY MAY BECOME EFFECTIVE. D. THE MEMBER SHALL APPROVE THE APPOINTMENT BY THE BOARD OF THE CHIEF EXECUTIVE OFFICER OF THE CORPORATION. E. THE MEMBER, THROUGH ITS GOVERNANCE COMMITTEE, SHALL (I) RECOMMEND TO THE BOARD POLICIES AND PROCESSES DESIGNED TO PROVIDE FOR EFFECTIVE AND EFFICIENT GOVERNANCE OF THE CORPORATION; (II) REVIEW AND RECOMMEND A POSITION DESCRIPTION DETAILING RESPONSIBILITIES OF AND EXPECTATIONS FOR BOARD MEMBERS AND THE BOARD CHAIRPERSON; (III) RECOMMEND NOMINEES FOR ELECTION AND REELECTION ANNUALLY TO THE BOARD; (IV) CONDUCT A SUCCESSION PLANNING PROCESS FOR THE BOARD CHAIRPERSON AND OTHER BOARD LEADERS; (V) NOMINATE BOARD OFFICERS FOR ELECTION BY THE FULL BOARD, (VI) REVIEW THE CORPORATE BYLAWS ANNUALLY AND RECOMMEND ANY NEEDED CHANGES TO THE BOARD; (VII) ADVISE MANAGEMENT ON PLANS FOR BOARD EDUCATION, INCLUDING NEW MEMBER ORIENTATION, EDUCATION OF BOARD MEMBERS, AND AN ANNUAL BOARD RETREAT; AND (VIII) OVERSEE THE BOARD'S SELF-ASSESSMENT AND IMPROVEMENT PROCESS EVERY ONE OR TWO YEARS. F. THE MEMBER SHALL (I) CONSIDER AND APPROVE SALARIES AND OTHER FORMS OF COMPENSATION FOR THE OFFICERS OF THE CORPORATION IN CONJUNCTION WITH ITS ANNUAL REVIEW OF THE PRESIDENT OF THE MEMBER AND THE PRESIDENT'S EVALUATION OF THE OFFICERS OF THE MEMBER AND THE RELATED PARTIES; (II) REVIEW COMPENSATION, PRACTICES, FRINGE BENEFITS, EMPLOYEE HEALTH AND WELFARE SERVICES, EMPLOYEE INSURANCE PROGRAMS, AND EMPLOYEE RETIREMENT PROGRAMS. G. THE MEMBER SHALL (I) PROVIDE DIRECTION FOR THE IMPLEMENTATION OF THE CORPORATE STANDARDS OF CONDUCT, ASSURE CORPORATE ADHERENCE TO THE STANDARDS OF CONDUCT, AND ALL APPLICABLE LAWS, RULES AND REGULATIONS AND PRESENT AND RECOMMEND TO THE BOARD, AS APPROPRIATE, SUCH MEASURES AND ACTIONS AS MAY BE NECESSARY OR DESIRABLE TO ASSIST THE CORPORATION IN CONDUCTING ITS ACTIVITIES IN ACCORDANCE WITH THE HIGHEST ETHICAL AND LEGAL STANDARDS.
FORM 990, PART VI, LINE 11B - REVIEW OF FORM 990 BY GOVERNING BODY	THE FORM 990 IS PREPARED AND REVIEWED BY AN INDEPENDENT ACCOUNTING FIRM. THE 990 IS THEN REVIEWED BY THE ORGANIZATION'S MANAGEMENT PERSONNEL. ANY QUESTIONS AND CONCERNS THE ORGANIZATION'S MANAGEMENT PERSONNEL HAS ARE ADDRESSED AND ANY CORRECTIONS OR CLARIFICATIONS THAT NEED TO BE MADE ARE MADE. THE FINAL FORM 990 WITH ALL REQUIRED SCHEDULES IS THEN MADE AVAILABLE TO ALL VOTING MEMBERS OF THE BOARD PRIOR TO FILING THE 990 WITH THE IRS. ALL BOARD MEMBERS ARE INFORMED THAT A PAPER COPY OF THE FORM 990 IS AVAILABLE AT THE ORGANIZATION'S PRINCIPAL OFFICE.
FORM 990, PART VI, LINE 12C - CONFLICT OF INTEREST POLICY	BOARD MEMBERS AND OFFICERS RECEIVE CORRESPONDENCE EACH YEAR THAT MUST BE COMPLETED AND SIGNED. THE CORRESPONDENCE INCLUDES A CONFLICT OF INTEREST QUESTIONAIRE. OFFICERS AND KEY STAFF ALSO RECEIVE AN ATTESTATION FORM THAT MUST BE SIGNED CONFIRMING THAT THEY WILL DISCLOSE ANY CONFLICTS THAT VIOLATE THE ORGANIZATION'S POLICY. THE BOARD REVIEWS ALL CONFLICTS AND DETERMINES IF FURTHER ACTIONS NEED TO BE TAKEN.

<table>
<tr><th>Return Reference - Identifier</th><th>Explanation</th></tr>
<tr><td>FORM 990, PART VI, LINE 15A - & 15B - PROCESS TO ESTABLISH COMPENSATION</td><td>THE ORGANIZATION'S PROCESS FOR DETERMINING EXECUTIVE COMPENSATION BEGINS WITH THE EXECUTIVE COMPENSATION PHILOSOPHY THAT STRIVES TO ENSURE EXECUTIVES A COMPREHENSIVE, BALANCED, COMPETITIVE, FAIR AND EQUITABLE COMPENSATION PROGRAM THAT ALLOWS FOR RECOGNITION FOR PERFORMANCE, POSITION, TENURE, EDUCATION, AND EXPERIENCE; CONSIDERS THE IMPACT OF COMPETITIVE MARKETS AND INDUSTRY INCOME; PROVIDES SPECIFIC RECOGNITION AND INDIVIDUAL PERFORMANCE OF RESULTS; AND ENSURES RETENTION, STABILITY OF LEADERSHIP, AND COMPLIANCE WITH REGULATORY GUIDELINES.

THE EXECUTIVE COMPENSATION COMMITTEE OF THE BOARD OF DIRECTORS IS RESPONSIBLE FOR ENSURING COMPLIANCE WITH THIS PHILOSOPHY AND FOR REVIEWING AND APPROVING IT EVERY THREE YEARS.

ANNUALLY, THE CEO, IN CONSULTATION WITH THE BOARD COMPENSATION CONSULTANT, WILL MAKE RECOMMENDATIONS FOR COMPENSATION ADJUSTMENTS FOR THE EXECUTIVES. THE EXECUTIVE COMPENSATION COMMITTEE WILL REVIEW THE CEO'S RECOMMENDATIONS AND APPROVE OR MODIFY THEM.

ANNUALLY, THE EXECUTIVE COMPENSATION COMMITTEE AND THE BOARD COMPENSATION CONSULTANT, WILL REVIEW THE COMPENSATION OF THE CEO AND REPORT ADJUSTMENTS TO THE BOARD OF DIRECTORS.</td></tr>
<tr><td>FORM 990, PART VI, LINE 19 - REQUIRED DOCUMENTS AVAILABLE TO THE PUBLIC</td><td>THE ORGANIZATION HAS ALL GOVERNING DOCUMENTS, THE CONFLICT OF INTEREST POLICY, AND THE ANNUAL FINANCIAL STATEMENTS ON FILE IN THE ACCOUNTING AND ADMINISTRATION DEPARTMENTS. ALL DOCUMENTS ARE AVAILABLE UPON REQUEST.</td></tr>
<tr><td>FORM 990, PART IX, LINE 11G - OTHER FEES FOR SERVICES</td><td>
<table>
<tr><th>(a) Description</th><th>(b) Total Expenses</th><th>(c) Program Service Expenses</th><th>(d) Management and General Expenses</th><th>(e) Fundraising Expenses</th></tr>
<tr><td>MEDICAL SERVICES</td><td>15,179,537</td><td>15,179,537</td><td>0</td><td>0</td></tr>
<tr><td>MENTAL/CHILD HEALTH SERVICES</td><td>626,603</td><td>625,805</td><td>798</td><td>0</td></tr>
<tr><td>PROFESSIONAL ADMIN SERVICES</td><td>445,884</td><td>170,504</td><td>275,380</td><td>0</td></tr>
<tr><td>Total</td><td>16,252,024</td><td>15,975,846</td><td>276,178</td><td>0</td></tr>
</table>
</td></tr>
<tr><td>FORM 990, PART XI, LINE 9 - OTHER CHANGES IN NET ASSETS OR FUND BALANCES</td><td>
<table>
<tr><th>(a) Description</th><th>(b) Amount</th></tr>
<tr><td>NET ASSETS RELEASED FROM RESTRICTION</td><td>177,216</td></tr>
<tr><td>OTHER NET ASSET ADJUSTMENT</td><td>14,359</td></tr>
</table>
</td></tr>
</table>

SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization
LAKEVIEW CENTER, INC.

Employer identification number
59-0737872

Part I **Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

Part II **Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	(g) No
(1) CMHC HERNANDEZ HOUSE, INC. (59-2041794) 1221 WEST LAKEVIEW AVE, PENSACOLA, FL 32501	LOW COST HOUSING	FL	501(C)(3)	10	LCI	✔	
(2) LAKEVIEW PLACE, INC. (59-2804577) 1221 WEST LAKEVIEW AVE, PENSACOLA, FL 32501	LOW COST HOUSING	FL	501(C)(3)	10	LCI	✔	
(3) LAKEVIEW VILLA, INC. (59-2842486) 1221 WEST LAKEVIEW AVE, PENSACOLA, FL 32501	LOW COST HOUSING	FL	501(C)(3)	10	LCI	✔	
(4) GLOBAL CONNECTIONS TO EMPLOYMENT (47-2592811) 1221 WEST LAKEVIEW AVE, PENSACOLA, FL 32501	VOCATIONAL TRAINING	FL	501(C)(3)	7	LIFEVIEW	✔	
(5) LIFEVIEW GROUP, INC. (59-1469145) 1221 WEST LAKEVIEW AVE, PENSACOLA, FL 32501	SUPPORTING ORG	FL	501(C)(3)	12 TYPE III-FI	N/A		✔
(6)							
(7)							

Part III **Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512—514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations? Yes	(h) No	(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												

Part IV **Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity? Yes	(i) No
(1)									
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									

Part V **Transactions With Related Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

			Yes	No
Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.				
1	During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II–IV?			
a	Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity	1a		✔
b	Gift, grant, or capital contribution to related organization(s)	1b		✔
c	Gift, grant, or capital contribution from related organization(s)	1c		✔
d	Loans or loan guarantees to or for related organization(s)	1d	✔	
e	Loans or loan guarantees by related organization(s)	1e	✔	
f	Dividends from related organization(s)	1f		✔
g	Sale of assets to related organization(s)	1g		✔
h	Purchase of assets from related organization(s)	1h		✔
i	Exchange of assets with related organization(s)	1i		✔
j	Lease of facilities, equipment, or other assets to related organization(s)	1j		✔
k	Lease of facilities, equipment, or other assets from related organization(s)	1k	✔	
l	Performance of services or membership or fundraising solicitations for related organization(s)	1l	✔	
m	Performance of services or membership or fundraising solicitations by related organization(s)	1m		✔
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	✔	
o	Sharing of paid employees with related organization(s)	1o	✔	
p	Reimbursement paid to related organization(s) for expenses	1p	✔	
q	Reimbursement paid by related organization(s) for expenses	1q	✔	
r	Other transfer of cash or property to related organization(s)	1r	✔	
s	Other transfer of cash or property from related organization(s)	1s	✔	

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	(b) Transaction type (a—s)	(c) Amount involved	(d) Method of determining amount involved
(1)	GLOBAL CONNECTIONS TO EMPLOYMENT, INC.	E	12,437,504	FMV
(2)	GLOBAL CONNECTIONS TO EMPLOYMENT, INC.	L	3,923,956	FMV
(3)	LAKEVIEW VILLA, INC	D	57,548	FMV
(4)				
(5)				
(6)				

Part VI **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512—514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
(11)													
(12)													
(13)													
(14)													
(15)													
(16)													

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS E-file Signature Authorization for a Tax Exempt Entity

For calendar year 2023, or fiscal year beginning 10/01, 2023, and ending 09/30, 20 24

Do not send to the IRS. Keep for your records.
Go to *www.irs.gov/Form8879TE* for the latest information.

OMB No. 1545-0047

2023

Name of filer
LAKEVIEW CENTER, INC.

EIN or SSN
59-0737872

Name and title of officer or person subject to tax
ERIC BARLEY, VICE PRESIDENT/CFO

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a**, **2a**, **3a**, **4a**, **5a**, **6a**, **7a**, **8a**, **9a**, or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b**, **2b**, **3b**, **4b**, **5b**, **6b**, **7b**, **8b**, **9b**, or **10b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here ☐	b	**Total revenue**, if any (Form 990, Part VIII, column (A), line 12)	1b	
2a	**Form 990-EZ** check here ☐	b	**Total revenue**, if any (Form 990-EZ, line 9)	2b	
3a	**Form 1120-POL** check here ☐	b	**Total tax** (Form 1120-POL, line 22)	3b	
4a	**Form 990-PF** check here ☐	b	**Tax based on investment income** (Form 990-PF, Part V, line 5)	4b	
5a	**Form 8868** check here ☐	b	**Balance due** (Form 8868, line 3c)	5b	
6a	**Form 990-T** check here ☑	b	**Total tax** (Form 990-T, Part III, line 4)	6b	0
7a	**Form 4720** check here ☐	b	**Total tax** (Form 4720, Part III, line 1)	7b	
8a	**Form 5227** check here ☐	b	**FMV of assets at end of tax year** (Form 5227, Item D)	8b	
9a	**Form 5330** check here ☐	b	**Tax due** (Form 5330, Part II, line 19)	9b	
10a	**Form 8038-CP** check here ☐	b	**Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	10b	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☑ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (**a**) an acknowledgement of receipt or reason for rejection of the transmission, (**b**) the reason for any delay in processing the return or refund, and (**c**) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☑ I authorize FORVIS MAZARS to enter my PIN 3 7 8 7 2 as my signature

ERO firm name

Enter five numbers, but do not enter all zeros

on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax Eric C Barley Date 4/23/25

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 6 5 9 7 1 5 6 0 2 6 0

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature APRIL ARNOLD Date 04/23/25

ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

PUBLIC DISCLOSURE COPY

Form 990-T

Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))

OMB No. 1545-0047

2023

For calendar year 2023 or other tax year beginning 10/01, 2023, and ending 09/30, 20 24

Go to *www.irs.gov/Form990T* for instructions and the latest information.
Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for 501(c)(3) Organizations Only

Department of the Treasury
Internal Revenue Service

A ☐ Check box if address changed.

B Exempt under section
☑ 501(C)(3)
☐ 408(e) ☐ 220(e)
☐ 408A ☐ 530(a)
☐ 529(a) ☐ 529A

Print or Type

Name of organization (☐ Check box if name changed and see instructions.)
LAKEVIEW CENTER, INC.

Number, street, and room or suite no. If a P.O. box, see instructions.
1221 W. LAKEVIEW AVENUE

City or town, state or province, country, and ZIP or foreign postal code
PENSACOLA, FL 32501-1836

C Book value of all assets at end of year 53,968,544

D Employer identification number
59-0737872

E Group exemption number (see instructions)

F ☐ Check box if an amended return.

G Check organization type ☑ 501(c) corporation ☐ 501(c) trust ☐ 401(a) trust ☐ Other trust ☐ State college/university ☐ 6417(d)(1)(A) Applicable entity

H Check if filing only to claim ☐ Credit from Form 8941 ☐ Refund shown on Form 2439 ☐ Elective payment amount from Form 3800

I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation ☐

J Enter the number of attached Schedules A (Form 990-T)

K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ☐ Yes ☑ No
If "Yes," enter the name and identifying number of the parent corporation

L The books are in care of (SEE STATEMENT) Telephone number (850) 495-2321

Part I Total Unrelated Business Taxable Income

1	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	1	0
2	Reserved	2	
3	Add lines 1 and 2	3	0
4	Charitable contributions (see instructions for limitation rules)	4	0
5	Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	5	0
6	Deduction for net operating loss. See instructions	6	0
7	Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	7	0
8	Specific deduction (generally $1,000, but see instructions for exceptions)	8	0
9	**Trusts.** Section 199A deduction. See instructions	9	0
10	**Total deductions.** Add lines 8 and 9	10	0
11	**Unrelated business taxable income.** Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero	11	0

Part II Tax Computation

1	**Organizations taxable as corporations.** Multiply Part I, line 11, by 21% (0.21)	1	0
2	**Trusts taxable at trust rates.** See instructions for tax computation. Income tax on the amount on Part I, line 11, from: ☐ Tax rate schedule or ☐ Schedule D (Form 1041)	2	
3	**Proxy tax.** See instructions	3	0
4	Other tax amounts. See instructions	4	0
5	Alternative minimum tax	5	0
6	**Tax on noncompliant facility income.** See instructions	6	0
7	**Total.** Add lines 3 through 6 to line 1 or 2, whichever applies	7	0

Part III Tax and Payments

1a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	1a	0		
b	Other credits (see instructions)	1b	0		
c	General business credit. Attach Form 3800 (see instructions)	1c	0		
d	Credit for prior-year minimum tax (attach Form 8801 or 8827)	1d			
e	**Total credits.** Add lines 1a through 1d			1e	0
2	Subtract line 1e from Part II, line 7			2	0
3a	Amount due from Form 4255	3a			
b	Amount due from Form 8611	3b			
c	Amount due from Form 8697	3c			
d	Amount due from Form 8866	3d			
e	Other amounts due (see instructions)	3e	0		
f	Total amounts due. Add lines 3a through 3e			3f	0
4	**Total tax.** Add lines 2 and 3f (see instructions). ☐ Check if includes tax previously deferred under section 1294. Enter tax amount here		0	4	0
5	Current net 965 tax liability paid from Form 965-A, Part II, column (k)			5	0

Part III Tax and Payments *(continued)*

6a	Payments: Preceding year's overpayment credited to the current year	6a	0		
b	Current year's estimated tax payments. Check if section 643(g) election applies ☐	6b	0		
c	Tax deposited with Form 8868	6c	0		
d	Foreign organizations: Tax paid or withheld at source (see instructions)	6d	0		
e	Backup withholding (see instructions)	6e	0		
f	Credit for small employer health insurance premiums (attach Form 8941)	6f	0		
g	Elective payment election amount from Form 3800		0		
h	Payment from Form 2439	6h	0		
i	Credit from Form 4136	6i	0		
j	Other (see instructions)	6j	0		
7	**Total payments.** Add lines 6a through 6j			7	0
8	Estimated tax penalty (see instructions). Check if Form 2220 is attached ☐			8	0
9	**Tax due.** If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed			9	0
10	**Overpayment.** If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid			10	0
11	Enter the amount of line 10 you want: **Credited to 2024 estimated tax** 0 **Refunded**			11	0

Part IV Statements Regarding Certain Activities and Other Information (see instructions)

		Yes	No
1	At any time during the 2023 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here		✔
2	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		✔
3	Enter the amount of tax-exempt interest received or accrued during the tax year $		
4	Enter available pre-2018 NOL carryovers here $. Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.		
5	Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17, for the tax year. See instructions.		

Business Activity Code	Available post-2017 NOL carryover
	$
	$
	$
	$

6a	Reserved for future use		
b	Reserved for future use		

Part V Supplemental Information

Provide any additional information. See instructions.

(SEE STATEMENT)

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer	Date	Title
		VICE PRESIDENT/CFO

May the IRS discuss this return with the preparer shown below (see instructions)? ☑ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
APRIL ARNOLD	APRIL ARNOLD	04/23/25		P01559426

Firm's name	FORVIS MAZARS	Firm's EIN	44-0160260
Firm's address	120 E PALMETTO PARK ROAD SUITE 403, BOCA RATON, FL 33432	Phone no.	(561) 299-1820

Form 990T **Additional Information**

Return Reference - Identifier	Explanation
BOOK CARE - NAME AND ADDRESS	DOREEN DRIMMIE, 1221 W. LAKEVIEW AVENUE, PENSACOLA, FL 32501-1836

Form 990-T | Supplemental Information

Return Reference	Amount	Explanation
990-T CORE FORM		
FORM 990-T, PART V, N/A	0	THE TAXPAYER DOES NOT HAVE ANY ACTIVITIES GENERATING UNRELATED BUSINESS TAXABLE INCOME (AS DEFINED IN IRC §512(A)) IN THE CURRENT YEAR. FORM 990-T IS BEING FILED TO COMMENCE RUNNING ON THE PERIOD UNDER THE STATUTES OF LIMITATION FOR REPORTING UNRELATED BUSINESS INCOME.

LIFEVIEW GROUP, INC. AND SUBSIDIARIES

PENSACOLA, FLORIDA

CONSOLIDATED FINANCIAL STATEMENTS

SEPTEMBER 30, 2025 AND 2024

LIFEVIEW GROUP, INC. AND SUBSIDIARIES

PENSACOLA, FLORIDA

CONSOLIDATED FINANCIAL STATEMENTS

SEPTEMBER 30, 2025 AND 2024

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LIFEVIEW GROUP, INC. AND SUBSIDIARIES

PENSACOLA, FLORIDA

CONSOLIDATED FINANCIAL STATEMENTS

SEPTEMBER 30, 2025 AND 2024

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INDEPENDENT AUDITORS' REPORT

Management and the Board of Directors
LifeView Group, Inc. and Subsidiaries
Pensacola, Florida

Opinion

We have audited the accompanying consolidated financial statements of LifeView Group, Inc. and Subsidiaries (the Company), which comprise the consolidated balance sheets as of September 30, 2025 and 2024, and the related consolidated statements of operations and changes in net assets, and cash flows for the years then ended and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of the Company at September 30, 2025 and 2024, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are required to be independent of the Company, and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free of material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Company's ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free of material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate that raise substantial doubt about the Company's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The DUI School and Access Behavioral Health (Regulatory Basis) supplementary information are presented on pages 41 through 48 for purposes of additional analysis and are not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

The accompanying schedule of expenditures of federal awards and state financial assistance as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and by Chapter 10.650, *Rules of the Auditor General*, presented on pages 49 through 61 is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audits of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and state financial assistance is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

The accompanying schedule of functional revenues and expenses (regulatory basis), schedule of state earnings (regulatory basis), schedule of related-party transaction adjustments (regulatory basis) and schedule of bed-day availability payments are presented for purposes of additional analysis and are not a required part of the consolidated financial statements. Such information is the responsibility of management. The information has not been subjected to the auditing procedures applied in the audits of the consolidated financial statements, and, accordingly, we express no opinion on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we also have issued our report dated January 27, 2026 on our consideration of the Company's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Company's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Company's internal control over financial reporting and compliance.

Saltmarsh

Pensacola, Florida
January 27, 2026

LifeView Group, Inc. and Subsidiaries

Consolidated Balance Sheets

(Dollars in Thousands)

September 30, 2025 and 2024

	2025	2024
Assets		
Current assets:		
Cash and cash equivalents	$ 36,109	$ 23,965
Accounts receivable:		
Client accounts receivable, net	1,417	1,361
Governmental funding sources receivable	11,020	9,830
Vocational service contracts receivable	16,705	22,769
Other accounts receivable	1,935	1,320
Total accounts receivable	31,077	35,280
Inventories	587	699
Prepaid expenses	2,122	1,763
Total current assets	69,895	61,707
Noncurrent assets:		
Property and equipment, net	32,403	33,820
Leases right-of-use assets	5,028	4,215
Other assets	135	114
Total noncurrent assets	37,566	38,149
Total assets	$ 107,461	$ 99,856

The accompanying notes are an integral
part of these consolidated financial statements.

LifeView Group, Inc. and Subsidiaries

Consolidated Balance Sheets

(Dollars in Thousands)

September 30, 2025 and 2024

(Continued)

	2025	2024
Liabilities and net assets		
Current liabilities:		
Accounts payable	$ 6,714	$ 5,430
Accrued liabilities	21,355	21,078
Current portion of long-term debt	49	45
Current portion of lease obligation	1,826	1,578
Accrued compensated absences	4,189	3,738
Total current liabilities	34,133	31,869
Noncurrent liabilities:		
Long-term debt, less current portion	34,927	34,877
Lease obligation, less current portion	3,076	3,115
Total noncurrent liabilities	38,003	37,992
Total liabilities	72,136	69,861
Net assets:		
Without donor restrictions	33,904	28,551
With donor restrictions	1,421	1,444
Total net assets	35,325	29,995
Total liabilities and net assets	$ 107,461	$ 99,856

The accompanying notes are an integral
part of these consolidated financial statements.

LifeView Group, Inc. and Subsidiaries

Consolidated Statements of Operations
and Changes in Net Assets
(Dollars in Thousands)

Years Ended September 30, 2025 and 2024

	2025	2024
Revenue and other support without donor restrictions:		
Federal, state, and local financial awards	$ 59,871	$ 58,054
Net client service fees	22,756	22,094
Vocational service contracts	135,663	114,847
Contract revenue	25,716	33,967
Other revenue and support	894	835
Total revenues and other support without donor restrictions	244,900	229,797
Net assets released from donor restrictions:		
Satisfaction of program restrictions	185	141
Expenses:		
Salaries and wages	123,607	114,787
Fringe benefits	36,271	33,383
Building occupancy	7,349	6,988
Professional fees	5,762	4,592
Contract medical services	13,941	15,179
Travel	2,433	2,024
Equipment costs	5,799	5,305
Food services	2,437	2,252
Medical/pharmacy services	13,264	12,993
Subcontracted services	17,609	16,749
Insurance	2,238	1,733
Depreciation	2,209	2,572
Other operating expenses	5,282	5,366
Total expenses	238,201	223,923
Income from operations	6,884	6,015
Nonoperating income (expense):		
Investment income	460	299
Interest expense	(1,991)	(2,048)
Total nonoperating expense, net	(1,531)	(1,749)
Excess of revenues, reclassifications and other support over expenses	5,353	4,266

The accompanying notes are an integral
part of these consolidated financial statements.

LifeView Group, Inc. and Subsidiaries

Consolidated Statements of Operations and Changes in Net Assets

(Dollars in Thousands)

Years Ended September 30, 2025 and 2024

(Continued)

	2025	2024
Net assets without donor restrictions:		
Excess of revenues, reclassifications and other support over expenses	$ 5,353	$ 4,266
Change in net assets without donor restrictions	5,353	4,266
Net assets with donor restrictions:		
Contributions	162	155
Net assets released from donor restrictions	(185)	(141)
Change in net assets with donor restrictions	(23)	14
Change in net assets	5,330	4,280
Net assets at beginning of year	29,995	25,715
Net assets at end of year	$ 35,325	$ 29,995

The accompanying notes are an integral part of these consolidated financial statements.

LifeView Group, Inc. and Subsidiaries

Consolidated Statements of Cash Flows

(Dollars in Thousands)

Years Ended September 30, 2025 and 2024

	2025	2024
Operating activities		
Change in net assets	$ 5,330	$ 4,280
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	2,209	2,572
Amortization of debt issuance costs	100	100
Changes in operating assets and liabilities:		
Client accounts receivable	(56)	(461)
Governmental funding sources receivable	(1,190)	(1,096)
Vocational service contracts receivable	6,064	(9,123)
Other accounts receivable	(615)	(87)
Inventories	112	285
Prepaid expenses	(359)	(12)
Other assets and liabilities	(636)	192
Accounts payable	1,284	2,195
Accrued liabilities	486	(1,620)
Accrued compensated absences	451	236
Net cash provided by (used in) operating activities	13,180	(2,539)
Investing activities		
Purchases of property and equipment, net of disposals	(770)	(5,424)
Maturities of short-term investments	–	277
Net cash used in investing activities	(770)	(5,147)

The accompanying notes are an integral
part of these consolidated financial statements.

LifeView Group, Inc. and Subsidiaries

Consolidated Statements of Cash Flows

(Dollars in Thousands)

Years Ended September 30, 2025 and 2024

(Continued)

	2025	2024
Financing activities		
Repayments of long-term debt	$ (46)	$ (41)
Principal payments on finance lease liabilities	(220)	(220)
Net cash used in financing activities	(266)	(261)
Net change in cash and cash equivalents	12,144	(7,947)
Cash and cash equivalents at beginning of year	23,965	31,912
Cash and cash equivalents at end of year	$ 36,109	$ 23,965
Supplemental disclosure of cash flow information		
Interest paid	$ 1,991	$ 2,072
Supplemental disclosure of noncash investing and financing activities		
Noncash principal repayment on long-term debt	$ -	$ 1,500
Noncash principal repayment on long-term debt, operating leases	$ 539	$ -

The accompanying notes are an integral
part of these consolidated financial statements.

1. Organization and Summary of Significant Accounting Policies

Organization

LifeView Group, Inc. (LGI or the Company), a nonprofit organization, was incorporated in 2021 to purchase Lakeview Center, Inc. (the Center) and its affiliates, Global Connections to Employment, Inc. (GCE), CMHC Hernandez House, Inc., Lakeview Place, Inc., Lakeview Villas, Inc. (the 3 collectively -HUDs). The Center was acquired pursuant to the Member Substitution Agreement. LGI is the sole member of GCE and the Center. The Center is the sole member of the HUDs. CMHC Hernandez House, Inc. is no longer active.

Lakeview Center, Inc., a nonprofit organization, was incorporated in 1954, as Community Mental Health Center of Escambia County, Inc. The mission of the Center, including all of its subsidiaries, is to help people through life's journey by providing behavioral health services, and child protective services. Lakeview Place, Inc. and CMHC Hernandez House, Inc. are U.S. Department of Housing and Urban Development (HUD) multi-unit dwellings owned by the Center that provide housing facilities and services to people diagnosed with mental illness. The contract for CMHC Hernandez House, Inc. ended September 30, 2021. Subsequent to September 30, 2021, the operations of CMHC Hernandez House, Inc. have been included in the Center operations. Lakeview Villa, Inc. is a HUD apartment complex owned by the Company that provides low-cost housing facilities and services to persons with chronic mental illness. Global Connections to Employment, Inc. is a nonprofit organization and its mission is to employ people with disabilities and provide vocational services.

Principles of Consolidation

The accompanying consolidated financial statements include the accounts of LifeView Group, Inc. and its related entities: Lakeview Center, Inc.; Global Connections to Employment, Inc.; Lakeview Villa, Inc.; and Lakeview Place, Inc. All inter-entity transactions have been eliminated in consolidation.

Operating and Nonoperating Activities

The Company's primary mission is to provide a broad range of behavioral health services, vocational services, and child protective services to citizens of the region and nationally, across 14 states and the District of Columbia. Activities directly associated with the furtherance of this purpose are considered to be operating activities. Other activities that result in gains or losses unrelated to the Company's primary mission are considered nonoperating.

Use of Estimates

The preparation of these consolidated financial statements in conformity with generally accepted accounting principles in the United States of America (GAAP) requires management to make estimates and assumptions. These estimates and assumptions affect certain reported amounts of assets and liabilities at the date of the consolidated financial statements and revenues and expenses recognized during the reporting period. Accordingly, actual results may differ from those estimates.

1. Organization and Summary of Significant Accounting Policies (continued)

Net Assets

The Company reports information regarding financial position and activities according to two classes of net assets: with and without donor restriction. Net assets are classified based on the existence or absence of donor-imposed restrictions, if any, that may or may not be met by actions of management or by the passage of time.

The net asset categories reflected in the accompanying consolidated financial statements are as follows:

- *Without donor restriction* – Net assets that are free of donor-imposed restrictions, including all revenues, expenses, gains, and losses that are not changes in net assets with donor restrictions.

- *With donor restriction* – Net assets whose use by the Company is limited by donor-imposed stipulations that may or may not expire by passage of time or that can or cannot be fulfilled or removed by action of the Company pursuant to those stipulations.

Contributions

The Company records contributions as being with or without donor restriction depending on the existence and/or nature of any donor or grantor restrictions.

Cash Equivalents

The Company considers all highly liquid investment instruments with maturities of three months or less when purchased to be cash equivalents. Cash deposits are federally insured in limited amounts. As of September 30, 2025 and 2024, LGI holds one certificate of deposit with an original maturity of 90 days that is classified within cash equivalents.

Net Client Service Revenue and Accounts Receivable

Accounts receivable relating to net client service revenue are based upon the estimated amounts expected to be paid from patients and third-party payors. Opening balances for client accounts receivable totaled $1,361 and $900 at October 1, 2024 and 2023, respectively.

1. Organization and Summary of Significant Accounting Policies (continued)

Allowance for Credit Losses

Accounts receivable are written off after collection efforts have been followed in accordance with the Company's policies. Accounts written off as uncollectible are deducted from the allowance for uncollectible accounts and subsequent recoveries are added. Periodically, management assesses the adequacy of the allowance for uncollectible accounts based upon historical write-off experience by payor category, current conditions and reasonable and supportable forecasts. The results of this review are then used to make any modifications to the provision for credit losses to establish an appropriate allowance for uncollectible receivables.

Contract and Other Receivables

Receivables for contracted services are typically deemed wholly collectible as they are due from governmental units, grantors, and third-party paying agencies. Opening balances for contract and other accounts receivable totaled $33,919 and $25,113 at October 1, 2024 and 2023, respectively.

Inventories

Inventories (primarily pharmaceutical inventories) are stated at the lower of cost (average cost method) or net realizable value using the first-in, first-out method.

Property and Equipment

Property and equipment acquisitions are recorded at historical cost. Property and equipment donated to the Company are recorded at fair value at the date of receipt. Depreciation is provided over the estimated useful life of each class of depreciable asset and is computed on the straight-line- method. Estimated useful lives of depreciable assets are as follows:

Buildings	40 years
Building and land improvements	10–20 years
Furniture and equipment	3–7 years
Technology	5–10 years

Accrued Compensated Absences

Employees are entitled to accumulate a limited amount of earned but unused annual leave. Accordingly, the Company records an accrual for earned, unused, vested annual leave in accordance with the Company's policy. Upon separation from the Company, employees are entitled to this amount of unused vested leave.

1. Organization and Summary of Significant Accounting Policies (continued)

Net Client Service Fees

The Company has agreements with third-party payors that provide payments to the Company at amounts different from its established rates. Payment arrangements include prospectively determined rates per completion of service, reimbursed costs, and discounted charges. Net client service fees are reported at the estimated net realizable amounts from clients, third-party payors, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payors. The Company accepts clients in immediate need of care, regardless of their ability to pay, and serves certain clients whose care costs are not paid at established rates, including those sponsored under government programs such as Medicare and Medicaid, those sponsored under private contractual agreements, charity clients, and other uninsured clients who have limited ability to pay. The Company recognizes client service fee revenue associated with clients who have third-party payor coverage on the basis of contractual rates for the services rendered. For uninsured clients who do not qualify for charity care, revenue is recognized on the basis of discounted rates in accordance with the Company's policy.

A summary of the payment arrangements with major third-party payors follows:

Medicare – Client services rendered to Medicare program beneficiaries are reimbursed under a fee-for-service methodology.

Medicaid – Client mental health and substance abuse services rendered to Medicaid program beneficiaries are reimbursed under a capitated arrangement.

Other – The Company has also entered into payment agreements with certain insurance carriers, health maintenance organizations, and preferred provider organizations. The basis for payment to the Company under these agreements includes prospectively determined rates and discounts from established charges.

Charity Care

Quality care is provided to all persons requiring immediate treatment regardless of their ability to pay. An individual is classified as a charity client by reference to certain established policies of the Company. Essentially, these policies define charity services as those services for which no payment is anticipated. In assessing a client's ability to pay, the Company utilizes the most recently published federal poverty income guidelines, but also includes certain cases where incurred charges are significant when compared to income. These charges are subtracted in the net client service fees calculation.

The Company estimates the direct and indirect costs of providing charity care by applying a cost to gross charges ratio to the gross uncompensated charges associated with providing charity care to clients. The cost of providing charity care was $4,597 and $5,037 for the years ended September 30, 2025 and 2024, respectively.

1. Organization and Summary of Significant Accounting Policies (continued)

Medicaid Managed Medical Assistance Contract Revenue

The Company is licensed as a prepaid limited health services organization pursuant to Chapter 636, *Florida Statutes*. Effective August 1, 2014, the Company, doing business as Access Behavioral Health, was awarded contracts with the Medicaid Managed Medical Assistance Plan (the MMA Plan). The Company receives a per-member per-month rate to provide mental health and substance abuse services to an annual average of 97,313 Medicaid beneficiaries in Florida's Regions 1 and 2. Amounts received are recognized as contract revenue during the period in which the Company is obligated to provide services to beneficiaries. Approximately $25,020 and $31,054 was recognized as revenue under the MMA Plan during the years ended September 30, 2025 and 2024, respectively.

Medicaid Managed Medical Assistance Plan Costs

The Company is directly responsible for providing mental health and substance abuse services to beneficiaries residing in Escambia, Santa Rosa, and Walton counties, representing approximately 62% of the covered lives under the MMA Plan. The Company has entered into subcontracts with three comprehensive community mental health centers to provide mental health services to the MMA Plan beneficiaries residing in the other counties in these Regions. These subcontracts are typically on a full-risk capitated basis. The mental health services covered under the MMA Plan are generally the same as those covered under the Medicaid fee-for-service program. Covered services include inpatient psychiatric care, outpatient care, substance abuse, and physician services. The majority of services for which the Company is directly responsible are provided within its own service delivery system; however, some services are sub-contracted on a fee-for-service basis with local area hospitals and providers.

Income Taxes

The Company and its related entities are exempt from federal income taxes under Section 501(a) as organizations described in Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, and are also exempt from state income taxes.

Cost Allocation

The Company uses several methods to allocate organization and overhead costs among program and support areas. Workers' compensation is allocated based on industry standard rates and salary expense. Unemployment and health plan expenses are allocated based on personnel cost and plan participation, respectively.

Administrative costs are allocated using the methodology for the federal indirect rate calculation. Property and auto insurances are allocated proportionately among those who benefit from the asset covered. General liability uses a staff-based allocation.

1. Organization and Summary of Significant Accounting Policies (continued)

Leases

The Company's leases are primarily for real estate and vehicles. The Company determines if an arrangement is a lease at contract inception. Lease assets and lease liabilities are recognized based on the present value of the lease payments over the lease term at the commencement date. Because most of the leases do not provide an implicit rate of return, the Company used a risk-free rate based on the daily treasury yield curve at lease commencement in determining the present value of lease payments.

Most leases include one or more options to renew, with renewal terms that can extend the lease term from months to years. The exercise of such lease renewal options is generally at the Company's sole discretion. For purposes of calculating lease liabilities, lease terms include options to extend or terminate the lease when it is reasonably certain that option will be utilized.

Leases with a lease term of 12 months or less at commencement are not recorded on the consolidated balance sheets. Lease expense for these arrangements is recognized on a straight-line basis over the lease term.

Reclassifications

Certain prior year amounts have been reclassified to conform to the current year presentation.

2. Cash and Investments

The composition of cash and short-term investments is as follows:

	September 30, 2025	September 30, 2024
Cash and cash equivalents	$ 36,109	$ 23,965

3. Concentrations of Credit Risk

Revenue and Accounts Receivable

The Company receives client service fees revenue from three primary sources: Medicaid and Medicare, other third-party payors, and client payments. The following indicates the applicable percentages of accounts receivable from those sources:

	September 30, 2025	September 30, 2024
Medicaid and Medicare	25%	32%
Other third-party payors	57%	58%
Client payments	18%	10%
	100%	100%

Depository Risk

The Company maintains cash balances with various financial institutions. Demand deposit accounts are insured by the Federal Deposit Insurance Corporation up to certain limits. At September 30, 2025, the Company had $36,533 held by financial institutions in excess of insured limits.

4. Property and Equipment

Major classifications of property and equipment are summarized as follows:

	September 30, 2025	September 30, 2024
Buildings and improvements	$ 27,386	$ 26,618
Furniture and equipment	796	2,910
Technology	9,051	8,832
	37,233	38,360
Less accumulated depreciation	(7,529)	(6,985)
	29,704	31,375
Land	2,445	2,445
Construction-in-progress	254	-
	$ 32,403	$ 33,820

Total depreciation expense amounted to $2,209 and $2,572 for the years ended September 30, 2025 and 2024.

5. Long-Term Debt

Long-term debt consists of the following**:**

	September 30, 2025	September 30, 2024
Note payable to HUD, interest at 9.0%, monthly payments of $5,000 including interest, secured by real property, maturing May 2032	$ 308	$ 340
Note payable to HUD, interest at 8.375%, monthly payments of $2,000 including interest, secured by real property, maturing March 2032	115	129
Series 2021A Bonds payable, issued by Florida Development Finance Corp and purchased by Bank of America, interest at 6.0% on $7,790 and 6.25% on $14,120, maturity date August 2041 and 2051, respectively; interest payment of $1,350 to be paid semi-annually	21,910	21,910
Series 2021B Bonds payable, issued by Florida Development Finance Corp. under the Master Indenture and purchased by Baptist Health Care Corporation (BHCC), interest at 4.45% through September 30, 2026 and increasing thereafter, maturity date August 2031; interest payment of $634 to be paid semi-annually	13,500	13,500
Total debt	35,833	35,879
Less: unamortized issuance costs	(857)	(957)
Total debt, net of issuance costs	34,976	34,922
Less: current portion	(49)	(45)
Total long-term debt, net	$ 34,927	$ 34,877

5. Long-Term Debt (continued)

Following are maturities of long-term debt for each of the next five years ended September 30th and thereafter:

	Amount
2026	$ 49
2027	54
2028	59
2029	64
2030	70
Thereafter	35,537
Total	$ 35,833

The Series 2021A and 2021B bonds were issued under a Bond Trust Indenture dated as of September 1, 2021, by and between the Issuer and Regions Bank, as bond trustee. The Bond Trust Indenture requires certain covenants and reporting requirements to be met.

6. Leases

Operating leases consist of the following:

	September 30, 2025	September 30, 2024
Operating lease right-of-use (ROU) assets	$ 4,789	$ 3,785
Current portion of operating lease obligation	$ 1,606	$ 1,362
Operating lease obligation, less current portion	3,023	2,843
Total operating lease liabilities	$ 4,629	$ 4,205

6. Leases (continued)

Lease expense for lease payments is recognized on a straight-line basis over the lease term. The components of lease expense are as follows:

	Years Ended September 30,	
	2025	2024
Operating lease expense	$ 1,007	$ 1,054
Short-term lease expense	229	254
Total operating lease expense	$ 1,236	$ 1,308

Operating leases weighted-average remaining lease term and weighted-average discount rate are as follows:

	September 30,	
	2025	2024
Weighted-average remaining lease term	3.49 years	3.66 years
Weighted-average discount rate	1.35%	1.78%

The following table summarizes the maturity of lease liabilities under operating leases for the next five years and the years thereafter, as of September 30:

	Operating Leases
2026	$ 1,606
2027	1,307
2028	1,293
2029	633
2030	122
Total lease payments	4,961
Less: imputed interest	(332)
Total operating lease liabilities	$ 4,629

6. Leases (continued)

Supplemental cash flow information related to operating leases are as follows:

	Years Ended September 30, 2025	2024
Cash paid for amounts included in the measurements of operating lease liabilities:		
Operating cash flows from operating leases	$ 1,619	$ 1,421

Rent expense for the years ended September 30, 2025 and 2024 amounted to $1,667 and $1,776, respectively.

Finance leases consist of the following:

	September 30, 2025	2024
Finance lease ROU assets	$ 239	$ 430
Current portion of finance lease obligation	$ 220	$ 216
Finance lease obligation, less current portion	53	272
Total finance lease liabilities	$ 273	$ 488

Finance leases weighted-average remaining lease term and weighted-average discount rate are as follows:

	September 30, 2025	2024
Weighted-average remaining lease term	1.25 years	2.25 years
Weighted-average discount rate	1.37%	1.37%

6. Leases (continued)

The following table summarizes the maturity of lease liabilities under finance leases for the next five years and the years thereafter, as of September 30, 2025:

2026	$	220
2027		55
Total lease payments		275
Less: imputed interest		(2)
Total finance lease liabilities	$	273

Supplemental cash flow information related to finance leases are as follows:

	Years Ended September 30,	
	2025	2024
Cash paid for amounts included in the measurement of finance lease liabilities:		
Financing cash flows from finance leases	$ 220	$ 220

Both operating and finance leases are included in the financial statement caption lease obligation.

7. Sources of Revenue

Federal, state, and local financial awards

The Company receives funding from several Government and other agencies to provide behavioral health and child protective services to clients in a four-county region. This revenue is predominantly deemed to be unconditional contribution revenue and not governed under the Accounting Standards Update No. 2014-09, *Revenue from Contracts with Customers* (Topic 606) (ASC 606) guidance. The contractual obligations with these payors are met as services are provided. These contracts are billed monthly. The Company expects to be paid for all services provided. Adjustments are made as they arise for any services that will not be reimbursed.

7. Sources of Revenue (continued)

Conditional Grant Obligations

The Company has two conditional capital grants to support its facilities and services:

Century Grant – a $2,000 grant from the Escambia County Health Facilities Authority received in August 2018 to expand the healthcare and mental health facility located in Century, Florida. The grant is conditional upon the organization providing enhanced healthcare and mental health services at the facility for a 10-year period. Revenue is recognized for the Century grant as services are performed.

State of Florida Grant – a $2,150 grant from the Department of Children and Families received in June 2024 to expand and renovate the Short-Term Residential Treatment (SRT) facility. The grant is conditional upon the organization providing psychiatric services at the facility for a 20-year period. Revenue is recognized ratably over the term as services are performed.

Both grants are recorded as deferred revenue in accordance with Accounting Standards Update No. 2018-08, Not-for-Profit Entities (Topic 958): *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made* (ASC 958-605) and are recorded within the financial statement caption accrued liabilities. For the years ended September 30, 2025 and 2024, the Company recognized $308 and $236 in revenue related to conditional grant obligations, respectively.

The Company remains obligated to meet the performance conditions for the duration of the respective grant terms. Failure to meet these conditions could result in repayment obligations as stipulated in the grant agreements.

Net Client Service Revenue

The Company's client service revenues are related to contracts with clients in which the performance obligation is to provide behavioral health care services. Revenues are recorded during the period when the obligations are satisfied. The obligations are generally satisfied over a day or more for residential or inpatient programs or less for outpatient services. The contractual relationships with clients often involve a third-party payor and the transaction prices for the services provided are dependent upon the terms provided by or negotiated with the third-party payors. The payment arrangements with third party payers for services provided to clients are typically for rates lower than the customary and standard fees. The differences in these rates are considered to be explicit price concessions.

7. Sources of Revenue (continued)

Net Client Service Revenue (continued)

Client service revenue is based upon the estimated amounts expected to be received from the clients and any third-party payors. Explicit price concessions are estimated at the time revenue is recorded and may be adjusted in future periods. The Company elected to use the portfolio approach to assess collectability due to the large volume of similar contracts with similar classes of customers. The effect of applying the portfolio approach to a group of contracts would not differ materially from considering each contract separately. Management's judgment to group the contracts by portfolio is based on the payment behavior expected in each portfolio category. As a result, aggregating all contracts (which are at the patient level) by the particular payor or group of payors will result in the recognition of the same amount of patient service revenue as applying the analysis at the individual patient level.

Net client service fee revenue is not recognized for those clients that qualify for charity under the Company's charity care policies. For all others, service fee revenue, net of explicit price concessions and other deductions recognized from major payor sources is as follows:

	Years Ended September 30,	
	2025	2024
Third-party payors, net of deductions	$ 19,493	$ 18,436
Self-pay clients, net of deductions	3,263	3,658
	$ 22,756	$ 22,094

Revenues from the Medicare and Medicaid programs accounted for approximately 32% and 39% of the Company's net client service fees for the years ended September 30, 2025 and 2024, respectively. Laws and regulations governing the Medicare and Medicaid programs are extremely complex and subject to interpretation. As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount. Changes in the Medicare and Medicaid programs and the reduction of funding levels could have an adverse impact on the Center.

Vocational Service Contracts

The Company's vocational service revenues generally relate to contracts with federal, state or local customers in which the performance obligation is to provide various "bundled" type services to our customers. The Company has contractual obligations to provide services as outlined in the statement of work within each formal contract. Although the services within each business line are distinct, they are bundled services transferred consecutively on a monthly basis as a line of business. The lines of business consist of business services, custodial services, food services, facilities maintenance, health care, environmental services, information technology, as well as employment support services. The performance obligations for vocational contracts are spelled out in the contract either in the performance work statement or other applicable section of the contract.

7. Sources of Revenue (continued)

Vocational Service Contracts (continued)

These bundled services are invoiced each month at the contract price over the life of the contract period. Revenues for these services are recognized on a monthly basis as the services are performed.

Vocational service revenue from major payor source is as follows:

	Years Ended September 30, 2025	2024
Federal	$ 132,792	$ 112,130
State	2,137	1,952
Local	670	716
Other	64	49
	$ 135,663	$ 114,847

For vocational service revenue, each distinct service is satisfied over time and the measurement of progress toward satisfaction of the performance obligation is the same for each of the services in the series (monthly services) in accordance with the contracts in place. Each contract for the above series of services (business line) delivers the services over an annual or multi-year period and is measured monthly, consistent with the billing for these services. Each line of business is considered a series of distinct services performed and treated as a single performance obligation that is set each month as services are provided.

The monthly payment and methodology are fixed in each contract. All business lines and other services in each contract are valued at their standalone value of the service in the contract. There are no instances where a service or product is provided at no value or a value below its standalone value (discounted) as stated in a contract. Each business line has a fixed price that is recognized over the period the performance obligation is met. Contracts with time and materials (T&M) provisions have the hourly rate and materials recorded at their standalone value and are not discounted as a part of the overall contract. As nearly all contracts are with government/state organizations, collectability is assured as we have nearly no history of uncollectible amounts for services rendered. As such, no variable consideration is included in the determination of the transaction price for each contract.

Contract Revenue

The Company, as a managed care provider, receives payments under an agreement with Medicaid Managed Healthcare prepaid health plans (MMA plans), which obligates the Company to stand ready to provide or obtain services for qualified beneficiaries (individuals who enroll with an MMA plan). The qualified beneficiaries sign up with the MMA plans to participate in such a health plan. These payments are referred to as capitation fees. The payment is calculated using a per member per month rate (PMPM rate) for each qualified beneficiary.

7. Sources of Revenue (continued)

Contract Revenue (continued)

The Company has two performance obligations related to Managed Care contract revenue that are both paid through capitation revenues: administrative services and behavioral healthcare services.

The first is the administrative services component of the MMA Plan in the amount of 12.5% of the capitation revenue which is for the administrative, recordkeeping and other services of the plan activities. All these services are not considered distinct individually but are a series of services delivered simultaneously each month as a single performance obligation. Like the capitation revenue described above and below for providing healthcare services, the administrative services are also stand ready obligations recognized over time.

The second performance obligation is for healthcare services as detailed above. These are stand-alone performance obligations and although they may incorporate several different lines of services, they are deemed a single performance obligation delivered over time as measured each month.

Transaction price considerations include monthly capitation payment, retroactive adjustments, incentive payments and other risk pool adjustments.

The capitation fees do not vary with the volume of behavioral health services provided and are exclusive of any client copayments or deductibles under their respective plans. Therefore, the Company bears the risk of providing goods and services or contracting for services that the beneficiary is entitled to receive.

In addition to the capitation fees, the amount of contract revenue may be affected by factors such as reinsurance recoveries, retroactive adjustments for member eligibility, risk pools adjustments such as financial incentives and quality targets, and other adjustments. The Company has concluded that based on the immaterial nature of the adjustments no variable consideration need be included in the transaction price related to the capitation fees.

The contracts specify that 12.5% of the capitation fees are related to administrative services and 87.5% of the fees are related to the remaining healthcare services therefore the Company has allocated the transaction price to the two performance obligations based on the terms of the contract.

Capitation arrangements represent a stand-ready obligation to provide services to qualified beneficiaries. The Company recognizes monthly capitation fees as Managed Care contract revenue over time when the periods for which the qualified beneficiary is entitled to services are completed.

8. In-Kind Contributions

In-kind contributions and expenses represent the value assigned to donated prescription drugs from the State of Florida. In-kind contributions are recognized if the services or goods received (a) create or enhance non-financial assets or (b) require specialized skills that are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation. In-kind contributions for the years ended September 30, 2025 and 2024 amounted to $188 and $167, respectively, and are included in other revenue and support, with related expenses in medical/pharmacy and donated items in the accompanying consolidated statement of operations and changes in net assets.

9. Retirement Plan

The Company provides a tax deferred annuity 403(b) retirement plan (Plan) to all eligible employees. Employees who work a minimum of 20 hours per week are eligible to participate in the Plan after completing one year of employment. Voluntary employee contributions are allowed to the extent permitted by law. The Company matched 50% of each eligible participant's pay period contribution to the Plan up to 3% of each eligible participant's compensation. In compliance with Internal Revenue Service regulations, employer contributions for eligible participants vest under a six-year graduated vesting schedule. Plan expense for the years ended September 30, 2025 and 2024 amounted to $1,497 and $1,341, respectively.

10. Support from the State of Florida Requiring Match

The Company received a substantial portion of its support from the state of Florida under grant contract number AO110 with the Big Bend Community Based Care, Inc. d/b/a NWF Health Network. This contract must be renegotiated annually. The contract required a 17.02% for 2025 and 13.87% for 2024 local match for certain community mental health services. This local match requirement has been met for 2025 and 2024.

11. Net Assets with Donor Restriction

Net assets with donor restrictions as of September 30, 2025 and 2024 were $1,421 and $1,444, respectively, the majority of which relate to crisis and children's services.

12. Commitments and Contingencies

The Company carries general and professional liability insurance from an unrelated commercial insurance carrier with coverage up to $2,000 per occurrence and $4,000 in the aggregate, on a claims-made basis, and employee benefits liability insurance with coverage up to $1,000 per occurrence and $1,000 in the aggregate. In addition, the Company has an excess coverage policy. The Company is involved in various lawsuits and claims incidental to the normal course of its operations. The Company may be liable for losses in excess of the amounts recorded at September 30, 2025; however, in the opinion of management, such potential losses would not be material to the consolidated financial statements.

12. Commitments and Contingencies (continued)

In 2021, GCE was served a Civil Investigative Demand (CID) by a U.S. Attorney's Office and a criminal matter grand jury subpoena, both related to GCE's contracts with the Department of Defense Manpower Data Center. GCE has cooperated in these matters by providing responses and documentation as requested. The Company continues to work toward resolution of this matter.

BHCC has retained certain liabilities related to the investigation to the extent they arose prior to the sale or arose from activity prior to the sale.

The Center is self-insured for employees' medical insurance claims. The Company carries stop-loss insurance coverage with annual limits of $300 per participant and $16,073 in the aggregate. GCE is fully insured for full-time employees and part time employees. It is the opinion of management that recorded reserves are adequate for existing and unreported claims.

The Company has established multiple irrevocable standby letters of credit: one in the amount of $185 with the Company's previous administrator for workers' compensation claims as the named beneficiaries; one each for $367 and $368 with the insurance providers for the Access Behavioral Health (ABH) managed medical advantage plan; and one for $1,675 with the Company's current administrator for workers' compensation claims as the named beneficiary. The Company, under its workers' compensation policies, is responsible to pay all individual claims up to $250 each, as well as certain administration costs to its claims administrators. Should the Company default on any of these payments, the letter of credit guarantees the claims administrators' payment of any outstanding amounts.

At September 30, 2025 and 2024 the Company has a line of credit arrangement of $10,000. The line of credit is secured by a parity Obligation issued under the Master Indenture related to the bonds issued. This line of credit has no outstanding balance as of September 30, 2025 and 2024.

The Company has received numerous federal and state grants. The disbursement of funds received under these programs is subject to review and audit by grantor agencies. Any disbursements disallowed by these agencies could become a liability of the Company. In the opinion of management, such claims, if any, should not have a material adverse effect on the consolidated financial position, results of operations, or cash flows of the Company.

The Company reports its wages to various states for unemployment compensation purposes, as a reimbursable employer if available. Reimbursable employers compensate prior employees only when a claim has been made with these states. In the opinion of management, no material claims were outstanding that had not been reserved for at September 30, 2025 and 2024.

13. Financial Assets and Liquidity Resources

The financial assets and liquidity resources available within one year for general expenditure, such as operating expenses, scheduled principal payments on debt, and capital expenditures were as follows:

	September 30, 2025	September 30, 2024
Cash and cash equivalents	$ 36,109	$ 23,965
Accounts receivable	31,077	35,280
Total financial assets	67,186	59,245
Less amounts unavailable for general expenditures:		
Cash and cash equivalents with donor restrictions	(1,421)	(1,444)
Financial assets available to meet general expenditures within one year	$ 65,765	$ 57,801

14. Functional Classification of Expenses

The Company provides human services, including inpatient, outpatient, long term and community-based behavioral health services, child protective services, and employment for people with disabilities within its region and nationally. Administrative services include administration, finance and accounting, information technology, human resources, and other functions. Organizational expenses are allocated to program and administrative services based on the benefit received in those areas while administrative services costs are allocated to program areas using the methodology for the federal indirect rate calculation.

14. Functional Classification of Expenses (continued)

Expenses by functional classification for the years ended September 30, 2025 and 2024 consist of the following:

	Year Ended September 30, 2025		
	Program Services	Administrative Services	Total
Salaries and benefits	$ 149,699	$ 10,179	$ 159,878
Subcontracted services	17,609	-	17,609
Contract medical services	13,941	-	13,941
Professional fees	4,420	1,342	5,762
Medical/pharmacy services	13,180	84	13,264
Building occupancy	6,840	509	7,349
Other general, administrative and other	15,452	4,946	20,398
	$ 221,141	$ 17,060	$ 238,201

	Year Ended September 30, 2024		
	Program Services	Administrative Services	Total
Salaries and benefits	$ 138,637	$ 9,533	$ 148,170
Subcontracted services	16,749	-	16,749
Contract medical services	15,179	-	15,179
Professional fees	3,337	1,255	4,592
Medical/pharmacy services	12,932	61	12,993
Building occupancy	6,473	515	6,988
Other general, administrative and other	14,363	4,889	19,252
	$ 207,670	$ 16,253	$ 223,923

15. Subsequent Events

The Company evaluated events and transactions occurring subsequent to September 30, 2025, and through January 27, 2026, the date the accompanying consolidated financial statements were available to be issued. During this period, there were no subsequent events that required recognition or disclosure in the accompanying consolidated financial statements.

OTHER INFORMATION

LifeView Group, Inc and Subsidiaries
Schedule of Functional Revenues and Expenses (Regulatory Base) (Unaudited)
June 30, 2025

Provider Name:	Lakeview Center, Inc
Audit Period:	7/1/2024 - 6/30/2025

AUDIT SCHEDULE

ACTUAL EXPENSES AND REVENUES SCHEDULE

STATE-FUNDED

Mental Health

FUNDING SOURCES & REVENUES	Case Management	Crisis Stabilization	Crisis Support/ Emergency	Day Treatment	Medical Services	Outpatient (Indiv.)	Outreach	Residential II	Residential III	Residential IV	Incidental Expenses	Outpatient Group	Short-term Residential	CAT Team	FACT Team	Other Bundled Projects	Mental Health Total	Case Management	Day Treatment
A	02	03	04	06	12	14	15	19	20	21	28	35	39	B4	B5	C0	B	02	06
IA. STATE SAMH FUNDING																			
Current Year Funding																			
MH001								$ 1,912,807.02	$ 728,433.74	$ 198,003.30							$ 2,839,244.06		
MH009	$ 460,852.82			$ 412,967.76	$ 1,357,988.63	$ 1,048,092.19						$ 19,197.54					$ 3,299,098.94		
MH009	$ 11,953.28						$ 29,684.85										$ 41,638.13		
MH009													$ 2,429,018.00				$ 2,429,018.00		
MH018		$ 1,591,207.24															$ 1,591,207.24		
MH076											$ 36,698.00						$ 36,698.00		
MH0FT											$ 246,203.93				$ 600,707.65		$ 846,911.58		
MH0PG	$ 54,155.55						$ 49,065.45										$ 103,221.00		
MH0TB								$ 404,932.23									$ 404,932.23		
MHARP		$ 241,514.00															$ 241,514.00		
MHCAT														$ 2,871,622.58			$ 2,871,622.58		
MHMCT			$ 2,456,252.00														$ 2,456,252.00		
MHMCT			$ 464,168.00														$ 464,168.00		
MHMDT																$ 770,480.00	$ 770,480.00		
MHMDT													$ 863,841.00				$ 863,841.00		
MHMDT																$ 362,988.00	$ 362,988.00		
MHOCB		$ 954,118.00															$ 954,118.00		
MHSCR			$ 4,720,000.00														$ 4,720,000.00		
MS003																	$ -		
MS011																	$ -	$ 42,007.56	$ 34,667.93
MS021																	$ -		
MS025																	$ -		
MS091																	$ -		
MS0TB																	$ -		
MSMN6																	$ -		
MSOCB																	$ -		
MSOTR																	$ -	$ 34,510.69	$ 61,952.88
MSSM6																	$ -	$ 1,448.54	$ 166.54
MSSM7																	$ -	$ 8,430.52	$ 4,663.12
Total Current Year Funding	$ 526,961.65	$ 2,786,839.24	$ 7,640,420.00	$ 412,967.76	$ 1,357,988.63	$ 1,048,092.19	$ 78,750.30	$ 2,317,739.25	$ 728,433.74	$ 198,003.30	$ 282,901.93	$ 19,197.54	$ 3,292,859.00	$ 2,871,622.58	$ 600,707.65	$ 1,133,468.00	$ 25,296,952.76	$ 86,397.31	$ 101,450.47
Carry Forward Funding																			
MH018		$ 139,305.76															$ 139,305.76		
MS003																	$ -		
MS011																	$ -	$ 13,263.32	$ 5,523.44
MS011																	$ -		
MS021																	$ -		
MS091																	$ -		
MSOTR																	$ -	$ 20.37	
Total Carry Forward Funding	$ -	$ 139,305.76	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 139,305.76	$ 13,283.69	$ 5,523.44
TOTAL STATE SAMH FUNDING =	$ 526,961.65	$ 2,926,145.00	$ 7,640,420.00	$ 412,967.76	$ 1,357,988.63	$ 1,048,092.19	$ 78,750.30	$ 2,317,739.25	$ 728,433.74	$ 198,003.30	$ 282,901.93	$ 19,197.54	$ 3,292,859.00	$ 2,871,622.58	$ 600,707.65	$ 1,133,468.00	$ 25,436,258.52	$ 99,681.00	$ 106,973.91
IB. OTHER GOVERNMENTT FUNDING																			
Other State Agency Funding	$ 82,569.70	$ -	$ 4,946,637.42	$ -	$ 6,974.10	$ 3,627.57	$ 62,289.43	$ -	$ -	$ -	$ -	$ 728.99	$ 2,868,376.50	$ -	$ -	$ 357,669.40	$ 8,328,873.11	$ 24,448.26	$ -
(1) Medicaid	$ 89,399.01	$ 590,657.72	$ 14,962.71	$ 483,009.33	$ 907,668.81	$ 737,441.81	$ -	$ 280,681.92	$ 10,704.95	$ 76,093.22	$ -	$ 38,010.93	$ 297,602.40	$ 33.59	$ -	$ 1,026.02	$ 3,527,292.42	$ 39,973.42	$ 56,363.06
(2) Local Government	$ 69,823.95	$ 558,879.05	$ 1,619,132.57	$ 298,235.25	$ 74,719.53	$ 113,560.81	$ -	$ 135,610.11	$ -	$ -	$ -	$ 6,651.60	$ -	$ -	$ -	$ -	$ 2,876,612.86	$ -	$ 43,049.48
(3) Federal Grants and Contracts	$ 23.27	$ -	$ -	$ -	$ -	$ -	$ 17.56	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 40.83	$ -	$ -
(4) In-kind from local govt. only	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -
(5)																			
TOTAL OTHER GOVERNMENT FUNDING =	$ 241,815.94	$ 1,149,536.77	$ 6,580,732.70	$ 781,244.58	$ 989,362.44	$ 854,630.19	$ 62,306.98	$ 416,292.03	$ 10,704.95	$ 76,093.22	$ -	$ 45,391.52	$ 3,165,978.90	$ 33.59	$ -	$ 358,695.42	$ 14,732,819.22	$ 64,421.67	$ 99,412.54
IC. ALL OTHER REVENUES																			
1st & 2nd Party Payments	$ 24,842.62	$ 19,295.22	$ (367.00)	$ 121,056.03	$ 1,723,599.68	$ 1,079,208.63	$ -	$ 200,907.30	$ 79,309.29	$ 56,131.10	$ -	$ 30,479.56	$ 224.29	$ (53.02)	$ 577,802.30	$ 1,425.94	$ 3,913,861.94	$ 157,173.10	$ (492.72)
(1) 3rd Party Payments (except Medicare)		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(2) Medicare		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(3) Contributions and Donations	$ 16,246.14	$ -	$ -	$ -	$ -	$ -	$ 12,255.86	$ -	$ -	$ -	$ -	$ -	$ 116,458.30	$ -	$ -	$ -	$ 144,960.30	$ -	$ -
(4) Other	$ -	$ -	$ -	$ 34,150.85	$ 481.11	$ 23,161.20	$ -	$ -	$ 3,245.13	$ 6,478.39	$ -	$ 652.80	$ -	$ -	$ -	$ -	$ 68,169.48	$ (409.50)	$ -
(5) In-kind	$ 19,919.31	$ -	$ -	$ -	$ -	$ -	$ 15,026.84	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 34,946.15	$ -	$ -
(6)																			
TOTAL ALL OTHER REVENUES =	$ 61,008.07	$ 19,295.22	$ (367.00)	$ 155,206.88	$ 1,724,080.79	$ 1,102,369.83	$ 27,282.70	$ 200,907.30	$ 82,554.42	$ 62,609.49	$ -	$ 31,132.36	$ 116,682.59	$ (53.02)	$ 577,802.30	$ 1,425.94	$ 4,161,937.87	$ 156,763.60	$ (492.72)
TOTAL FUNDING =	$ 829,785.66	$ 4,094,976.99	$ 14,220,785.70	$ 1,349,419.22	$ 4,071,431.86	$ 3,005,092.21	$ 168,339.99	$ 2,934,938.57	$ 821,693.10	$ 336,706.01	$ 282,901.93	$ 95,721.42	$ 6,575,520.49	$ 2,871,603.15	$ 1,178,509.95	$ 1,493,589.36	$ 44,331,015.61	$ 320,866.27	$ 205,893.72

SAMH COVERED SERVICE

LifeView Group, Inc and Subsidiaries
Schedule of Functional Revenues and Expenses (Regulatory Base) (Unaudited)
June 30, 2025

EXPENSE CATEGORIES	Case Management	Crisis Stabilization	Crisis Support/ Emergency	Day Treatment	Medical Services	Outpatient (Indiv.)	Outreach	Residential II	Residential III	Residential IV	Incidental Expenses	Outpatient Group	Short-term Residential	CAT Team	FACT Team	Other Bundled Projects	Mental Health Total	Case Management	Day Treatment
A	02	03	04	06	12	14	15	19	20	21	28	35	39	B4	B5	C0	B	02	06
Mental Health																			
IIA. PERSONNEL EXPENSES																			
Salaries	$ 1,007,989.61	$ 2,098,410.31	$ 4,221,452.64	$ 456,771.74	$ 3,107,305.99	$ 2,161,304.81	$ 39,831.47	$ 1,379,813.14	$ 563,283.75	$ 84,393.80	$ -	$ 116,253.21	$ 1,652,806.54	$ 1,574,843.73	$ 812,259.41	$ 660,568.52	$ 19,937,288.68	$ 67,554.33	$ 54,373.46
(1) Fringe Benefits	$ 314,277.04	$ 387,340.59	$ 885,660.66	$ 123,283.43	$ 579,929.74	$ 594,031.45	$ 19,301.62	$ 424,047.58	$ 135,913.69	$ 44,118.90	$ -	$ 29,883.59	$ 381,017.54	$ 447,994.40	$ 238,549.51	$ 226,574.23	$ 4,831,923.98	$ 25,934.26	$ 15,912.86
(2)																			
TOTAL PERSONNEL EXPENSES =	$ 1,322,266.65	$ 2,485,750.90	$ 5,107,113.30	$ 580,055.17	$ 3,687,235.73	$ 2,755,336.26	$ 59,133.09	$ 1,803,860.73	$ 699,197.45	$ 128,512.70	$ -	$ 146,136.80	$ 2,033,824.08	$ 2,022,838.13	$ 1,050,808.92	$ 887,142.75	$ 24,769,212.66	$ 93,488.59	$ 70,286.32
IIB. OTHER EXPENSES																			
(1) Building Occupancy	$ 98,807.35	$ 264,882.65	$ 224,196.36	$ 208,212.45	$ 70,356.18	$ 245,671.35	$ 4,728.12	$ 272,949.58	$ 105,951.03	$ 42,417.23	$ -	$ 12,901.91	$ 404,537.96	$ 123,871.83	$ 39,234.66	$ 112,952.39	$ 2,231,671.03	$ 16,316.81	$ 11,308.97
(2) Professional Services	$ 92.40	$ 52,777.31	$ 2,551.54	$ -	$ 1,033.50	$ 250.45	$ -	$ 2,305.24	$ -	$ -	$ -	$ 37.92	$ 7,721.87	$ 24.00	$ -	$ -	$ 66,794.23	$ 619.00	$ -
(3) Travel	$ 12,642.23	$ 1,618.32	$ 37,562.71	$ 44,397.11	$ 1,791.66	$ 12,085.34	$ 3,064.90	$ 13,049.51	$ 9,971.31	$ 1,143.55	$ -	$ 79.99	$ 9,850.46	$ 97,709.54	$ 22,051.34	$ 16,416.56	$ 283,434.53	$ 276.05	$ -
(4) Equipment	$ 1,089.17	$ 1,014.16	$ 543.86	$ 477.46	$ 77.80	$ 1,813.01	$ -	$ 5,173.36	$ -	$ -	$ -	$ 69.76	$ 1,871.29	$ -	$ -	$ -	$ 12,129.88	$ 456.04	$ -
(5) Food Services	$ 603.55	$ 224,240.39	$ 72,557.58	$ 940.17	$ 801.29	$ 4,772.51	$ 8.56	$ 194,531.34	$ 169,115.21	$ (7,860.43)	$ -	$ 332.70	$ 218,054.05	$ 9.10	$ 452.59	$ -	$ 878,558.61	$ 384.44	$ 438.08
(6) Medical and Pharmacy	$ 916.88	$ 52,211.23	$ 20,998.52	$ 4,092.25	$ 5,912.37	$ 13,895.96	$ -	$ 27,208.15	$ 4,475.18	$ 234.60	$ 36,698.00	$ 3,473.52	$ 39,210.80	$ (0.01)	$ 1,397.23	$ 944.13	$ 211,668.81	$ 45,449.98	$ 3,447.68
(7) Subcontracted Services	$ -	$ -	$ -	$ -	$ 6,255.11	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 250.00	$ -	$ -	$ 900.00	$ 7,405.11	$ 998.00	$ -
(8) Insurance	$ 36,878.04	$ 50,134.32	$ 96,343.64	$ 42,558.43	$ 33,544.38	$ 75,192.08	$ 1,441.24	$ 81,971.40	$ 25,026.44	$ 2,202.92	$ -	$ 4,586.12	$ 52,505.59	$ 55,640.37	$ 18,290.27	$ 21,014.97	$ 597,330.22	$ 1,808.96	$ 2,791.13
(9) Interest Paid	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(10) Operating Supplies & Expenses	$ 28,786.16	$ 30,682.68	$ 42,155.38	$ 31,796.41	$ 29,455.61	$ 38,737.14	$ 10,598.11	$ 29,773.04	$ 15,222.98	$ 3,665.34	$ 248,754.98	$ 2,868.66	$ 19,520.00	$ 63,445.92	$ 8,091.17	$ 9,022.49	$ 612,576.07	$ 1,845.14	$ 1,374.48
(11) Other-Bad Debt	$ (6,326.09)	$ -	$ (617.40)	$ (3,947.06)	$ (79,490.40)	$ (56,949.06)	$ -	$ 133.04	$ (849.81)	$ (3,407.41)	$ -	$ (4,724.14)	$ -	$ -	$ (493.20)	$ (230.40)	$ (156,901.92)	$ (3,271.90)	$ (3,256.52)
(12) Donated Items	$ 19,919.31	$ -	$ -	$ -	$ -	$ -	$ 15,026.84	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 34,946.15	$ -	$ -
TOTAL OTHER EXPENSES =	$ 193,408.99	$ 677,561.07	$ 496,292.19	$ 328,527.22	$ 69,737.49	$ 335,468.79	$ 34,867.77	$ 627,094.67	$ 328,912.34	$ 38,395.80	$ 285,452.98	$ 19,626.44	$ 753,522.02	$ 340,700.75	$ 89,024.06	$ 161,020.14	$ 4,779,612.72	$ 64,882.53	$ 16,103.81
TOT. PERSONNEL & OTH. EXP. =	$ 1,515,675.65	$ 3,163,311.97	$ 5,603,405.49	$ 908,582.39	$ 3,756,973.22	$ 3,090,805.04	$ 94,000.86	$ 2,430,955.40	$ 1,028,109.79	$ 166,908.50	$ 285,452.98	$ 165,763.25	$ 2,787,346.10	$ 2,363,538.88	$ 1,139,832.98	$ 1,048,162.89	$ 29,548,825.38	$ 158,371.12	$ 86,390.13
IIC. DISTRIBUTED INDIRECT COSTS																			
Other Support Costs (Optional)																	$ -		
(a) Administration	$ 436,838.56	$ 821,832.58	$ 1,511,833.29	$ 261,196.49	$ 1,130,218.51	$ 892,304.00	$ 24,401.61	$ 720,500.96	$ 272,582.32	$ 45,018.49	$ -	$ 49,632.00	$ 728,620.42	$ 682,474.99	$ 367,297.70	$ 287,742.91	$ 8,232,494.82	$ 34,747.86	$ 27,641.53
(b)																			
TOT. DISTR'D INDIRECT COSTS =	$ 436,838.56	$ 821,832.58	$ 1,511,833.29	$ 261,196.49	$ 1,130,218.51	$ 892,304.00	$ 24,401.61	$ 720,500.96	$ 272,582.32	$ 45,018.49	$ -	$ 49,632.00	$ 728,620.42	$ 682,474.99	$ 367,297.70	$ 287,742.91	$ 8,232,494.82	$ 34,747.86	$ 27,641.53
TOTAL ACTUAL OPER. EXPENSES =	$ 1,952,514.21	$ 3,985,144.55	$ 7,115,238.78	$ 1,169,778.88	$ 4,887,191.72	$ 3,983,109.04	$ 118,402.47	$ 3,151,456.36	$ 1,300,692.10	$ 211,926.99	$ 285,452.98	$ 215,395.25	$ 3,515,966.52	$ 3,046,013.87	$ 1,507,130.68	$ 1,335,905.80	$ 37,781,320.21	$ 193,118.98	$ 114,031.66
IID. UNALLOWABLE COSTS	$ (5,724.64)	$ 1,283.43	$ 2,034.81	$ (2,518.20)	$ (76,510.25)	$ (52,537.28)	$ 12.03	$ 1,547.94	$ 426.73	$ (3,399.90)	$ -	$ (4,384.14)	$ 681.23	$ 1,061.06	$ 20.88	$ (184.09)	$ (138,190.39)	$ (2,902.87)	$ (3,073.63)
TOT. ALLOWABLE OPER. EXP. =	$ 1,958,238.85	$ 3,983,861.12	$ 7,113,203.97	$ 1,172,297.08	$ 4,963,701.97	$ 4,035,646.33	$ 118,390.44	$ 3,149,908.42	$ 1,300,265.38	$ 215,326.89	$ 285,452.98	$ 219,779.38	$ 3,515,285.29	$ 3,044,952.81	$ 1,507,109.80	$ 1,336,089.89	$ 37,919,510.60	$ 196,021.85	$ 117,105.29
IIE. CAPITAL EXPENDITURES																	$ -		
III. UNEARNED FUNDS, FUNDING ALLOCATIONS, AND EXCESS FUNDS																			
IIIA. Unearned Funds	$ (1,431,277.20)	$ (1,057,716.12)	$ 527,216.03	$ (759,329.32)	$ (3,605,713.34)	$ (2,987,554.14)	$ (39,640.14)	$ (832,169.17)	$ (571,831.64)	$ (17,323.59)	$ (2,551.05)	$ (200,581.84)	$ (222,426.29)	$ (173,330.23)	$ (906,402.15)	$ (202,621.89)	$ (12,483,252.08)	$ (96,340.85)	$ (10,131.38)
IIIB. Funding Allocations																			
Current Year Funding																			
Expenditure Report OCA# / **Provider Subcontract#** / **Funding Source: F-Federal S-State F/S-Federal and State**																	$ -		
Carry Forward Funding																			
Expenditure Report OCA# / **Provider Subcontract#** / **Funding Source: F-Federal S-State F/S-Federal and State**																	$ -		
Total Funding Allocations	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
IIIC. Excess Funds																			
Excess Funds			$ 527,216.03														$ 527,216.03		
Excess Current Year Funds to be returned to Managing Entity / **Funding Source: F-Federal S-State**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
																	$ -		
Excess Carry Forward Funds to be returned to Managing Entity / **Funding Source: F-Federal S-State**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
																	$ -		

LifeView Group, Inc and Subsidiaries
Schedule of Functional Revenues and Expenses (Regulatory Base) (Unaudited)
June 30, 2025

Substance Abuse																		
Intervention (Indiv.) 11	Medical Services 12	Medication-Assisted Tx 13	Outpatient (Indiv.) 14	Residential II 19	Residential III 20	Inpatient Detoxification 24	Incidental Expenses 28	Outpatient Group 35	Prevention - Universal Direct 50	FIT Team A2	Other Bundled Projects C0	Involuntary Services (HB7021 funding) C4	Substance Abuse Total C	Total for State SAMH-Funded Covered Services or Projects (B+C) D	Total for Non-State-Funded Covered Services or Projects E	Total for All Covered Services or Projects (D+E) F	Non-SAMH Covered Services or Projects G	Total Funding (F+G) H
													$ -	$ 2,839,244.06		$ 2,839,244.06		$ 2,839,244.06
													$ -	$ 3,299,098.94		$ 3,299,098.94		$ 3,299,098.94
													$ -	$ 41,638.13		$ 41,638.13		$ 41,638.13
													$ -	$ 2,429,018.00		$ 2,429,018.00		$ 2,429,018.00
													$ -	$ 1,591,207.24		$ 1,591,207.24		$ 1,591,207.24
													$ -	$ 36,698.00		$ 36,698.00		$ 36,698.00
													$ -	$ 846,911.58		$ 846,911.58		$ 846,911.58
													$ -	$ 103,221.00		$ 103,221.00		$ 103,221.00
													$ -	$ 404,932.23		$ 404,932.23		$ 404,932.23
													$ -	$ 241,514.00		$ 241,514.00		$ 241,514.00
													$ -	$ 2,871,622.58		$ 2,871,622.58		$ 2,871,622.58
													$ -	$ 2,456,252.00		$ 2,456,252.00		$ 2,456,252.00
													$ -	$ 464,168.00		$ 464,168.00		$ 464,168.00
													$ -	$ 770,480.00		$ 770,480.00		$ 770,480.00
													$ -	$ 863,841.00		$ 863,841.00		$ 863,841.00
													$ -	$ 362,988.00		$ 362,988.00		$ 362,988.00
													$ -	$ 954,118.00		$ 954,118.00		$ 954,118.00
													$ -	$ 4,720,000.00		$ 4,720,000.00		$ 4,720,000.00
				$ 1,258,628.18	$ 408,513.51								$ 1,667,141.69	$ 1,667,141.69		$ 1,667,141.69		$ 1,667,141.69
$ 2,606.09	$ 43,126.49		$ 562,746.91					$ 12,538.67					$ 697,693.65	$ 697,693.65		$ 697,693.65		$ 697,693.65
						$ 1,597,429.33							$ 1,597,429.33	$ 1,597,429.33		$ 1,597,429.33		$ 1,597,429.33
									$ 346,835.16				$ 346,835.16	$ 346,835.16		$ 346,835.16		$ 346,835.16
										$ 1,031,178.58			$ 1,031,178.58	$ 1,031,178.58		$ 1,031,178.58		$ 1,031,178.58
				$ 66,659.78									$ 66,659.78	$ 66,659.78		$ 66,659.78		$ 66,659.78
							$ 354,292.00						$ 354,292.00	$ 354,292.00		$ 354,292.00		$ 354,292.00
						$ 190,548.00						$ 81,201.00	$ 271,749.00	$ 271,749.00		$ 271,749.00		$ 271,749.00
	$ 11,954.71		$ 130,154.53	$ 247,931.96				$ 6,142.23					$ 492,647.00	$ 492,647.00		$ 492,647.00		$ 492,647.00
	$ 140,189.07	$ 173.57	$ 91,872.16				$ 335,750.00	$ 1,368.42					$ 570,968.30	$ 570,968.30		$ 570,968.30		$ 570,968.30
	$ 181,959.51		$ 188,857.76				$ 776,220.00	$ 4,103.40					$ 1,164,234.31	$ 1,164,234.31		$ 1,164,234.31		$ 1,164,234.31
$ 2,606.09	$ 377,229.78	$ 173.57	$ 973,631.36	$ 1,573,219.92	$ 408,513.51	$ 1,787,977.33	$ 1,466,262.00	$ 24,152.72	$ 346,835.16	$ 1,031,178.58	$ -	$ 81,201.00	$ 8,260,828.80	$ 33,557,781.56		$ 33,557,781.56		$ 33,557,781.56
													$ -	$ 139,305.76		$ 139,305.76		$ 139,305.76
				$ 210,093.82	$ 23,794.27								$ 233,888.09	$ 233,888.09		$ 233,888.09		$ 233,888.09
$ 476.39	$ 71,241.07		$ 6,306.94					$ 1,070.29					$ 97,881.45	$ 97,881.45		$ 97,881.45		$ 97,881.45
											$ 99,950.22		$ 99,950.22	$ 99,950.22		$ 99,950.22		$ 99,950.22
						$ 8,469.78							$ 8,469.78	$ 8,469.78		$ 8,469.78		$ 8,469.78
										$ 31,211.77			$ 31,211.77	$ 31,211.77		$ 31,211.77		$ 31,211.77
	$ 4,304.90		$ 328.94	$ 48,792.91									$ 53,447.12	$ 53,447.12		$ 53,447.12		$ 53,447.12
$ 476.39	$ 75,545.97	$ -	$ 6,635.88	$ 258,886.73	$ 23,794.27	$ 8,469.78	$ -	$ 1,070.29	$ -	$ 31,211.77	$ 99,950.22	$ -	$ 524,848.43	$ 664,154.19		$ 664,154.19		$ 664,154.19
$ 3,082.48	$ 452,775.75	$ 173.57	$ 980,267.24	$ 1,832,106.65	$ 432,307.78	$ 1,796,447.11	$ 1,466,262.00	$ 25,223.01	$ 346,835.16	$ 1,062,390.35	$ 99,950.22	$ 81,201.00	$ 8,785,677.23	$ 34,221,935.75		$ 34,221,935.75		$ 34,221,935.75
$ -	$ 4,095.90	$ 2,444.83	$ 502,957.93	$ -	$ -	$ -	$ -	$ 25,145.72	$ -	$ -	$ 99,950.22	$ -	$ 659,042.85	$ 8,987,915.96	$ 2,916,221.24	$ 11,904,137.20	$ 20,016,600.94	$ 31,920,738.14
$ 45,625.93	$ 537,771.29	$ 3,997.34	$ 952,868.95	$ 352,162.21	$ 5,272.58	$ 64,024.94	$ -	$ 95,238.03	$ -	$ 1,073.07	$ 3,179.52	$ 12,054.24	$ 2,169,604.58	$ 5,696,897.00	$ 8,920,375.79	$ 14,617,272.79	$ 11,597,541.61	$ 26,214,814.40
$ -	$ 43,346.93	$ -	$ 232,341.95	$ 308,630.32	$ -	$ -	$ -	$ 11,235.13	$ 37,500.00	$ -	$ -	$ 11,405.69	$ 687,509.51	$ 3,564,122.37	$ 33,108.69	$ 3,597,231.06	$ 686,025.69	$ 4,283,256.75
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 40.83	$ 2,051,542.65	$ 2,051,583.48	$ 127,691,249.67	$ 129,742,833.15
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ 45,625.93	$ 585,214.12	$ 6,442.17	$ 1,688,168.83	$ 660,792.53	$ 5,272.58	$ 64,024.94	$ -	$ 131,618.88	$ 37,500.00	$ 1,073.07	$ 103,129.74	$ 23,459.93	$ 3,516,156.94	$ 18,248,976.16	$ 13,921,248.37	$ 32,170,224.53	$ 159,991,417.91	$ 192,161,642.44
$ 28,742.64	$ 1,039,461.20	$ 15,717.31	$ 2,912,567.95	$ 15,268.56	$ 39,062.78	$ -	$ -	$ 254,329.88	$ -	$ (1,591.67)	$ (535.05)	$ 393.78	$ 4,460,097.76	$ 8,373,959.70	$ 13,717,420.98	$ 22,091,380.68	$ -	$ 22,091,380.68
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 144,960.30	$ 646.09	$ 145,606.39	$ 251,294.59	$ 396,900.98
$ -	$ 282.55	$ (40.95)	$ (3,235.05)	$ -	$ 1,598.35	$ -	$ -	$ (409.50)	$ -	$ -	$ -	$ -	$ (2,214.10)	$ 65,955.38	$ (640.39)	$ 65,314.99	$ 799,315.65	$ 864,630.64
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 34,946.15	$ 135,576.72	$ 170,522.87	$ 22,834.12	$ 193,356.99
$ 28,742.64	$ 1,039,743.76	$ 15,676.36	$ 2,909,332.90	$ 15,268.56	$ 40,661.13	$ -	$ -	$ 253,920.38	$ -	$ (1,591.67)	$ (535.05)	$ 393.78	$ 4,457,883.66	$ 8,619,821.53	$ 13,853,003.40	$ 22,472,824.93	$ 1,073,444.36	$ 23,546,269.29
$ 77,451.05	$ 2,077,733.63	$ 22,292.10	$ 5,577,768.97	$ 2,508,167.75	$ 478,241.50	$ 1,860,472.05	$ 1,466,262.00	$ 410,762.27	$ 384,335.16	$ 1,061,871.75	$ 202,544.91	$ 105,054.71	$ 16,759,717.83	$ 61,090,733.44	$ 27,774,251.77	$ 88,864,985.21	$ 161,064,862.27	$ 249,929,847.48

LifeView Group, Inc and Subsidiaries
Schedule of Functional Revenues and Expenses (Regulatory Base) (Unaudited)
June 30, 2025

Substance Abuse																								
Intervention (Indiv.) 11	Medical Services 12	Medication-Assisted Tx 13	Outpatient (Indiv.) 14	Residential II 19	Residential III 20	Inpatient Detoxification 24	Incidental Expenses 28	Outpatient Group 35	Prevention - Universal Direct 50	FIT Team A2	Other Bundled Projects C0	Involuntary Services (HB7021 funding) C4	Substance Abuse Total C	Total for State SAMH-Funded Covered Services (B+C) D	Total for Non-State-Funded Covered Services E	Total for All Covered Services (D+E) F	Non-SAMH Covered Services G	Other Support Costs (optional) H	Administration I	Total Expenses (F+G+H*+I*) J				
$ 70,614.74	$ 1,817,995.29	$ 6,755.43	$ 1,852,302.27	$ 1,177,968.14	$ 277,438.27	$ 1,088,154.55	$ -	$ 199,648.81	$ 307,924.19	$ 592,901.00	$ 51,020.93	$ 42,824.70	$ 7,607,476.10	$ 27,544,764.78	$ 6,436,972.25	$ 33,981,737.03	$ 75,198,533.05	$ -	$ 13,044,553.12	$ 122,224,823.20				
$ 16,086.22	$ 337,916.57	$ 2,593.43	$ 501,320.88	$ 328,107.65	$ 66,942.57	$ 229,363.13	$ -	$ 57,778.11	$ 64,339.11	$ 146,179.57	$ 13,855.26	$ 7,904.91	$ 1,814,234.52	$ 6,646,158.50	$ 1,788,287.83	$ 8,434,446.33	$ 23,046,015.21	$ -	$ 3,558,431.33	$ 35,038,892.87				
$ 86,700.96	$ 2,155,911.86	$ 9,348.86	$ 2,353,623.14	$ 1,506,075.78	$ 344,380.83	$ 1,317,517.68	$ -	$ 257,426.91	$ 372,263.30	$ 739,080.57	$ 64,876.19	$ 50,729.61	$ 9,421,710.62	$ 34,190,923.28	$ 8,225,260.08	$ 42,416,183.36	$ 98,244,548.26	$ -	$ 16,602,984.45	$ 157,263,716.07				
$ 5,638.19	$ 42,243.58	$ 1,631.68	$ 409,046.85	$ 217,527.39	$ 52,184.83	$ 123,206.79	$ -	$ 35,445.37	$ 2,339.90	$ 13,269.44	$ 2,205.36	$ 5,405.77	$ 937,770.93	$ 3,169,441.96	$ 1,014,951.42	$ 4,184,393.38	$ 4,478,830.29	$ -	$ 1,490,765.29	$ 10,153,988.96				
$ -	$ 745.88	$ 61.90	$ 33,450.49	$ 2,906.76	$ -	$ 14,009.95	$ -	$ 1,012.28	$ -	$ -	$ 83.25	$ 1,077.09	$ 53,966.59	$ 120,760.82	$ 59,942.64	$ 180,703.46	$ 4,305,698.46	$ -	$ 1,181,975.10	$ 5,668,377.02				
$ -	$ 1,053.38	$ 27.61	$ 3,624.00	$ 16,319.69	$ 4,911.24	$ 402.66	$ -	$ 296.62	$ 159.00	$ 43,966.51	$ 3,432.93	$ 33.03	$ 74,502.71	$ 357,937.24	$ 168,332.92	$ 526,270.16	$ 1,777,990.35	$ -	$ 85,428.01	$ 2,389,688.52				
$ -	$ 170.31	$ 45.60	$ 14,181.59	$ 1,243.16	$ -	$ -	$ -	$ 947.23	$ -	$ 86.61	$ -	$ 20.70	$ 17,151.24	$ 29,281.12	$ 8,320.23	$ 37,601.35	$ 389,380.40	$ -	$ 860,571.53	$ 1,287,553.28				
$ 91.01	$ 485.48	$ 38.44	$ 6,453.25	$ 323,223.78	$ 83,295.55	$ 79,291.98	$ -	$ 768.00	$ -	$ 27.05	$ 129.81	$ 4,576.33	$ 499,203.20	$ 1,377,761.81	$ 249,212.10	$ 1,626,973.91	$ 785,232.44	$ -	$ 10,598.99	$ 2,422,805.34				
$ -	$ 5,107.55	$ 4,545.00	$ 139,905.37	$ 45,048.14	$ 2,204.20	$ 25,657.25	$ 1,476,305.95	$ 53,449.94	$ -	$ 49.91	$ -	$ 1,065.54	$ 1,802,236.50	$ 2,013,905.31	$ 10,539,761.13	$ 12,553,666.44	$ 62,679.03	$ -	$ 106,749.61	$ 12,723,095.08				
$ -	$ 3,866.28	$ 99.80	$ 25,641.91	$ -	$ -	$ 175.00	$ -	$ 1,479.60	$ -	$ -	$ -	$ -	$ 32,260.59	$ 39,665.70	$ 5,317,246.38	$ 5,356,912.08	$ 25,748,893.84	$ -	$ 432,000.00	$ 31,537,805.92				
$ 2,173.76	$ 19,242.99	$ 180.90	$ 48,490.69	$ 59,787.14	$ 12,326.46	$ 24,473.17	$ -	$ 6,633.31	$ 7,444.65	$ 14,227.90	$ 2,422.76	$ 1,023.15	$ 203,026.97	$ 800,357.19	$ 255,231.00	$ 1,055,588.19	$ 804,696.99	$ -	$ 197,170.14	$ 2,057,455.32				
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,998,684.54	$ -	$ 131.26	$ 1,998,815.80				
$ 1,133.75	$ 17,600.83	$ 184.51	$ 47,557.24	$ 25,805.92	$ 7,497.88	$ 8,825.26	$ -	$ 5,583.44	$ 2,930.65	$ 12,164.48	$ 16,973.78	$ 626.18	$ 150,103.54	$ 762,679.61	$ 329,288.51	$ 1,091,968.12	$ 3,102,684.49	$ -	$ 4,269,412.00	$ 8,464,064.61				
$ (3,212.11)	$ (47,443.58)	$ (327.19)	$ (92,877.10)	$ 122.14	$ (418.56)	$ -	$ -	$ (8,990.66)	$ -	$ (1,643.14)	$ (1,579.44)	$ -	$ (162,898.08)	$ (319,800.00)	$ (236,475.59)	$ (556,275.59)	$ 183,938.11	$ -	$ 1,020,560.02	$ 648,222.54				
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 34,946.15	$ 16,728.72	$ 51,674.87	$ 20,419.12	$ -	$ -	$ 72,093.99				
$ 5,824.59	$ 43,072.70	$ 6,488.25	$ 635,474.29	$ 691,984.11	$ 162,001.60	$ 276,042.06	$ 1,476,305.95	$ 96,625.11	$ 12,874.20	$ 82,148.76	$ 23,668.45	$ 13,827.78	$ 3,607,324.19	$ 8,386,936.91	$ 17,722,539.46	$ 26,109,476.37	$ 43,659,128.06	$ -	$ 9,655,361.95	$ 79,423,966.38				
$ 92,525.56	$ 2,198,984.55	$ 15,837.11	$ 2,989,097.44	$ 2,198,059.89	$ 506,382.43	$ 1,593,559.74	$ 1,476,305.95	$ 354,052.03	$ 385,137.50	$ 821,229.33	$ 88,544.64	$ 64,557.39	$ 13,029,034.81	$ 42,577,860.19	$ 25,947,799.54	$ 68,525,659.73	$ 141,903,676.32	$ -	$ 26,258,346.40	$ 236,687,682.45				
													$ -	$ -		$ -		$ -		$ -				
$ 27,063.50	$ 661,432.82	$ 3,474.79	$ 974,309.49	$ 590,144.72	$ 134,256.96	$ 417,318.85	$ -	$ 92,188.09	$ 120,229.22	$ 231,752.07	$ 25,940.19	$ 16,772.09	$ 3,357,272.19	$ 11,589,767.01	$ 2,904,379.63	$ 14,494,146.64	$ 10,969,587.14		$ (26,258,346.40)	$ (794,612.62)				
$ 27,063.50	$ 661,432.82	$ 3,474.79	$ 974,309.49	$ 590,144.72	$ 134,256.96	$ 417,318.85	$ -	$ 92,188.09	$ 120,229.22	$ 231,752.07	$ 25,940.19	$ 16,772.09	$ 3,357,272.19	$ 11,589,767.01	$ 2,904,379.63	$ 14,494,146.64	$ 10,969,587.14	XXXXXXXXXX	XXXXXXXXX					
$ 119,589.06	$ 2,860,417.37	$ 19,311.90	$ 3,963,406.93	$ 2,788,204.61	$ 640,639.39	$ 2,010,878.59	$ 1,476,305.95	$ 446,240.11	$ 505,366.72	$ 1,052,981.40	$ 114,484.83	$ 81,329.48	$ 16,386,306.99	$ 54,167,627.20	$ 28,852,179.17	$ 83,019,806.37	$ 152,873,263.46	$ 0.00	$ 0.00	$ 235,893,069.83				
$ (3,141.69)	$ (45,678.25)	$ (290.29)	$ (86,717.08)	$ 1,535.83	$ 210.18	$ 292.62	$ -	$ (8,256.47)	$ 17.05	$ (1,579.65)	$ (1,575.62)	$ 26.19	$ (151,133.67)	$ (289,324.06)	$ (219,039.47)	$ (508,363.53)	$ 1,884,850.35	XXXXXXXXXX	XXXXXXXXX	$ 1,376,486.82				
$ 122,730.74	$ 2,906,095.63	$ 19,602.18	$ 4,050,124.01	$ 2,786,668.78	$ 640,429.21	$ 2,010,585.97	$ 1,476,305.95	$ 454,496.59	$ 505,349.67	$ 1,054,561.05	$ 116,060.45	$ 81,303.29	$ 16,537,440.66	$ 54,456,951.26	$ 29,071,218.64	$ 83,528,169.90	$ 150,988,413.11	XXXXXXXXX	XXXXXXXXX	$ 234,516,583.01				
													$ -	$ -		$ -				$ -				
$ (119,648.26)	$ (2,453,319.88)	$ (19,428.61)	$ (3,069,856.77)	$ (954,562.13)	$ (208,121.43)	$ (214,138.86)	$ (10,043.95)	$ (429,273.58)	$ (158,514.51)	$ 7,829.30	$ (16,110.23)	$ (102.29)	$ (7,751,763.43)	$ (20,235,015.51)										
													$ -	$ -										
													$ -	$ -										
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -										
										$ 7,829.30			$ 7,829.30	$ 535,045.33										
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -										
													$ -	$ -										
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -										
													$ -	$ -										

*except IIC & IID

LifeView Group, Inc. and Subsidiaries

Note to Schedule of Functional Revenues and Expenses
(Regulatory Basis) (Unaudited)

Year Ended June 30, 2025

1. Summary of Significant Accounting Policies

The accompanying schedule was prepared on the accrual basis of accounting for the contract period in accordance with guidelines established by the State of Florida Department of Children and Families.

LifeView Group, Inc. and Subsidiaries

Schedule of State Earnings
(Regulatory Basis) (Unaudited)
(Dollars in Thousands)

Year Ended June 30, 2025

		2025
1. Total expenditures	$	235,893
2. Less other state and federal funds		(187,878)
3. Less non-match SAMH funds		(16,484)
4. Less unallowable costs per 65E-14, F.A.C.		(1,377)
5. Total allowable expenditures (sum lines 1, 2, 3 and 4)		30,154
6. Maximum available earnings (line 5 times 75%)		22,616
7. Amount of state funds requiring match		17,192
8. Amount due to department (subtract line 7 from line 6)	$	5,424

See accompanying note.

LifeView Group, Inc. and Subsidiaries

Note to Schedule of State Earnings
(Regulatory Basis) (Unaudited)

Year Ended June 30, 2025

1. Summary of Significant Accounting Policies

The accompanying schedule was prepared on the accrual basis of accounting for the contract period. Calculations in the schedule were prepared in accordance with guidelines established by the State of Florida Department of Children and Families. Per guidance Rule 65E-14.003(1)(b), F.A.C., if the amount calculated as due to department is positive, then no amounts are due to department.

LifeView Group, Inc. and Subsidiaries

Schedule of Related-Party Transaction Adjustments
(Regulatory Basis) (Unaudited)

Year Ended June 30, 2025

	Related Passed Through to Subrecipient
Revenues from grantee:	
Services	$ -
Rent	-
Interest	-
Other	-
Total revenue from grantee	-
Expenses associated with grantee transactions:	
Personnel services	-
Depreciation	-
Interest	-
Other	-
Total associated expenses	-
Related-party transaction adjustment	-
Allocation of related-party transaction adjustment:	
SAMH covered services:	
3	-
24	-
Total	$ -

See accompanying note.

LifeView Group, Inc. and Subsidiaries

Note to Schedule of Related-Party Transaction Adjustments (Regulatory Basis) (Unaudited)

Year Ended June 30, 2025

1. Summary of Significant Accounting Policies

The accompanying schedule was prepared on the accrual basis of accounting for the contract period. Calculations in the schedule were prepared in accordance with guidelines established by the State of Florida Department of Children and Families.

LifeView Group, Inc. and Subsidiaries

Schedule of Bed-Day Availability Payments (Unaudited)

Year Ended June 30, 2025

Program	Covered Service	Contracted Rate	Total Units of Service Provided	Total Units of Service Paid for by 3rd Party Contracts, Local Govt. or Other State Agencies	Passed	Amount Paid for Services by the Department	Maximum $ Value of Units in Column	Amount Owed to Department
A	B	C	D	E	F	G	H=FxC	> of G-H or $0
Children's MH	Crisis stabilization unit	n/a	n/a	n/a	n/a	n/a	n/a	$ -
Adult MH	Crisis stabilization unit	$427.87	10,950	917	10,033	$3,007,346	4,292,820	-
Children's SA	Substance abuse detox	n/a	n/a	n/a	n/a	n/a	n/a	-
Adult SA	Substance abuse detox	$579.03	3,650	79	3,571	$1,796,447	2,067,716	-
Adult MH	Short-term residential treatment	$442.23	8,760	706	8,054	$3,292,859	3,561,720	-
						Total amount owed to department		$ -

See accompanying note.

LifeView Group, Inc. and Subsidiaries

Note to Schedule of Bed-Day Availability Payments (Unaudited)

Year Ended June 30, 2025

1. Summary of Significant Accounting Policies

The accompanying schedule was prepared on the accrual basis of accounting for the contract period. Calculations in the schedule were prepared in accordance with guidelines established by the State of Florida Department of Children and Families.

SUPPLEMENTARY INFORMATION

LifeView Group, Inc. and Subsidiaries

DUI School
Balance Sheets
(Dollars in Thousands)

September 30, 2025 and 2024

	2025	2024
Assets		
Property and equipment, less accumulated depreciation of $30 and $24, respectively	$ 279	$ 285
Total assets	$ 279	$ 285
Liabilities and net deficit		
Current liabilities:		
Accounts payable and accrued liabilities	$ -	$ 6
Due to Lakeview Center, Inc.	778	775
Accrued compensated absences	1	-
Total current liabilities	779	781
Net deficit without donor restrictions	(500)	(496)
Total liabilities and net deficit	$ 279	$ 285

See accompanying notes.

LifeView Group, Inc. and Subsidiaries

DUI School
Statements of Operations and Changes in Net Deficit
with Special Supervision Services (SSS)
(Dollars in Thousands)

Years Ended September 30, 2025 and 2024

	2025	2024
Changes in net deficit without donor restrictions		
Revenue:		
Net client fees	$ 414	$ 391
Net client fees - SSS	129	115
Total revenues and other support without donor restrictions	543	506
Fees remitted to State of Florida	(13)	(12)
Fees remitted to State of Florida - SSS	(4)	(4)
	(17)	(16)
Total client fees	526	490
Total revenue	526	490
Expenses:		
DUI - other:		
Salaries	185	191
Fringe benefits	45	45
Building maintenance and operations	31	39
Conference and conventions	11	12
Other program costs	66	57
Testing and assessment	18	13
Data processing	9	11
Administrative	17	35
	382	403

See accompanying notes.

LifeView Group, Inc. and Subsidiaries

DUI School
Statements of Operations and Changes in Net Deficit
with Special Supervision Services
(Dollars in Thousands)

Years Ended September 30, 2025 and 2024
(Continued)

	2025	2024
Expenses (continued):		
DUI - SSS:		
Salaries	58	56
Fringe benefits	14	13
Building maintenance and operations	16	16
Conference and conventions	6	5
Other program costs	33	23
Testing and assessment	9	5
Data processing	4	4
Administrative	8	15
	148	137
Total expenses	530	540
Change in net deficit without donor restrictions	(4)	(50)
Net deficit without donor restrictions at beginning of year	(496)	(446)
Net deficit without donor restrictions at end of year	$ (500)	$ (496)

See accompanying notes.

LifeView Group, Inc. and Subsidiaries

DUI School
Notes to Financial Statements
(Dollars in Thousands)

Years Ended September 30, 2025 and 2024

1. Summary of Significant Accounting Policies

The DUI School financial statements are prepared on the accrual basis of accounting. Significant accounting policies for the DUI School are the same as those described in Note 1 to the accompanying consolidated financial statements of LifeView Group, Inc. and Subsidiaries.

2. State Assessment Fee

As required by Section 322.293, *Florida Statutes*, each DUI program collects a $15 assessment fee on every client enrolling in its DUI program and remits the fee to the State of Florida. These and other fees collected and distributed to the State are summarized as follows:

	Years Ended September 30,	
	2025	2024
Fees collected during current year	$ 17	$ 16
Fees remitted during current year	17	16
Fees due to the state of Florida	$ -	$ -

Procedures have been established and maintained that adequately account for all fees received for the DUI program and for all receipts created and/or issued by the DUI program.

3. Other Program Costs for DUI (Non-Special Supervision Services (SSS) Expenses)

Other program costs for the DUI program, not including SSS, consist of the following:

	Years Ended September 30, 2025	2024
Copier costs	$ 2	$ 1
Membership dues	2	3
Office supplies	4	3
Telephone	3	1
Other	4	3
Program admin allocations	51	46
Total other program costs	$ 66	$ 57

4. Indirect Cost Allocations

LifeView Group, Inc. allocates administrative costs to its programs using the methodology for the federal indirect rate calculation. The methodologies used allow for the allocation of indirect costs across all appropriate components of operations and are in accordance with Florida Administrative Code 15A-10.014.

LifeView Group, Inc. and Subsidiaries

Access Behavioral Health
Balance Sheets (Regulatory Basis)
(Dollars in Thousands)

September 30, 2025 and 2024

	2025	2024
Assets		
Cash and invested assets:		
Cash and cash equivalents	$ 36,109	$ 23,956
Real estate	26,343	26,453
Total cash and invested assets	62,452	50,409
Electronic data processing equipment and software	118	135
Health care and other amounts receivable	11,019	10,195
Accounts receivable on service industry contracts (non-health)	16,706	22,704
Accounts receivable – other (non-health)	1,935	1,320
Inventories	584	679
Total assets	$ 92,814	$ 85,442
Liabilities and net assets		
Liabilities:		
Claims unpaid	$ 436	$ 646
General expenses due or accrued	48,900	48,300
Amounts withheld or retained for the account of others	4,030	4,908
Deferred revenue	9,044	7,299
Accrued wages	5,114	4,501
Accrued compensated absences	4,189	3,738
Total liabilities	71,713	69,392
Net assets:		
Net assets without donor restrictions	35,325	29,995
Less non-admitted assets	(14,224)	(13,945)
Total net assets	21,101	16,050
Total liabilities and net assets	$ 92,814	$ 85,442

See accompanying note.

LifeView Group, Inc. and Subsidiaries

Access Behavioral Health
Statements of Operations (Regulatory Basis)
(Dollars in Thousands)

Years Ended September 30, 2025 and 2024

	2025	2024
Revenue:		
Capitation revenue	$ 25,020	$ 31,053
Interest income	-	1
Total revenue	25,020	31,054
Expenses:		
Sub-capitation expense	21,893	27,172
Taxes and insurance	8	9
Personnel	2,140	2,053
Other	202	159
Total expenses	24,243	29,393
Excess of revenue over expenses	$ 777	$ 1,661

See accompanying note.

LifeView Group, Inc. and Subsidiaries

Access Behavioral Health
Note to Financial Statements (Regulatory Basis)

September 30, 2025 and 2024

1. Summary of Significant Accounting Policies

The Access Behavioral Health (ABH) financial statements are prepared on a regulatory basis of accounting in accordance with guidelines established by the State of Florida Office of Insurance Regulation. Significant accounting policies for ABH are the same as those described in Note 1 to the accompanying consolidated financial statements of LifeView Group, Inc. and Subsidiaries. Capitation revenue is based on a per-member per-month rate to provide services as a managed behavioral health organization. ABH provides these services for the Company and three comprehensive community mental health centers to provide mental health services to the MMA Plan beneficiaries residing in Regions 1 and 2 in Florida. Subcontracts with the Company are on a full-risk capitated basis and are reported as sub-capitation expense within the statements of operations for ABH.

LifeView Group, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance

Year Ended September 30, 2025

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal Assistance Listing Number	Grantor's Number	Federal Expenditures	Passed Through to Subrecipients
Federal awards					
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Direct from Substance Abuse and Mental Health Services Administration					
P.H.A.S.E. II					
Substance Abuse and Mental Health Services Projects of Regional and National Significance	9/30/24 - 9/29/25	93.243	22T185487A	$ 499,526	$ -
O.P.U.S					
Substance Abuse and Mental Health Services Projects of Regional and National Significance	5/30/24 - 5/29/25	93.243	22SP83053AC6	229,779	-
Total Federal Assistance Listing No. 93.243				729,305	-
CCBHC					
Certified Community Behavioral Health Clinic Expansion Grants	9/30/24 - 9/29/25	93.696	22SM86504A	980,649	-
Total Federal Assistance Listing No. 93.696				980,649	-

See accompanying notes.

LifeView Group, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance

Year Ended September 30, 2025

(continued)

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal Assistance Listing Number	Grantor's Number	Federal Expenditures	Passed Through to Subrecipients
Federal awards (continued)					
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)					
Passed through from Big Bend Community Based Care (BB)					
Family Support Team (FST) Wrap					
Mary Lee Allen Promoting Safe and Stable Families Program	7/1/24-6/30/25	93.556	A0921	$ 28,953	$ -
Big Bend CBC/Child Welfare					
Mary Lee Allen Promoting Safe and Stable Families Program	5/1/25-10/31/27	93.556	A0931	11,171	-
Big Bend CBC/Child Welfare					
Mary Lee Allen Promoting Safe and Stable Families Program	5/1/25-10/31/27	93.556	A0933	32,491	-
Big Bend CBC/Child Welfare					
Mary Lee Allen Promoting Safe and Stable Families Program	10/1/24-6/30/25	93.556	A0928	119,176	
Big Bend CBC/Child Welfare					
Mary Lee Allen Promoting Safe and Stable Families Program	7/1/24-6/30/25	93.556	A0927	57,331	
Arcadia					
Mary Lee Allen Promoting Safe and Stable Families Program	7/1/24-4/30/25	93.556	Arcadia - 2025	15,341	-
Cabot					
Mary Lee Allen Promoting Safe and Stable Families Program	7/1/24-4/30/25	93.556	Cabot - 2025	47,558	-
Total Federal Assistance Listing No. 93.556				312,021	-
Passed through from Big Bend Community Based Care (BB)					
Substance Abuse and Mental Health Managing Entity					
Temporary Assistance for Needy Families	7/1/24-6/30/25	93.558	A0110	374,988	-
Substance Abuse and Mental Health Managing Entity					
Temporary Assistance for Needy Families	7/1/25-6/30/26	93.558	A1001	31,181	-
Big Bend CBC/Child Welfare					
Temporary Assistance for Needy Families	10/1/24-6/30/25	93.558	A0928	73,874	-
Big Bend CBC/Child Welfare					
Temporary Assistance for Needy Families	7/1/24-6/30/25	93.558	A0927	2,950,546	
Total Federal Assistance Listing No. 93.558				3,430,589	-

See accompanying notes.

LifeView Group, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance

Year Ended September 30, 2025

(continued)

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal Assistance Listing Number	Grantor's Number	Federal Expenditures	Passed Through to Subrecipients
Federal awards (continued)					
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)					
Passed through from Big Bend Community Based Care (BB)					
Big Bend CBC/Child Welfare					
Stephanie Tubbs Jones Child Welfare Services Program	7/1/24-9/30/25	93.645	A0927	$ 449,175	$ -
Total Federal Assistance Listing No. 93.645				449,175	-
Passed through from Big Bend Community Based Care (BB)					
Big Bend CBC/Child Welfare					
Foster Care – Title IV-E	5/1/25-10/31/27	93.658	A0931	30,609	-
Big Bend CBC/Child Welfare					
Foster Care – Title IV-E	5/1/25-10/31/27	93.658	A0933	99,361	-
Big Bend CBC/Child Welfare					
Foster Care – Title IV-E	10/1/24-6/30/25	93.658	A0928	165	-
Big Bend CBC/Child Welfare					
Foster Care – Title IV-E	7/1/24-6/30/25	93.658	A0927	2,207,618	-
Big Bend CBC/Child Welfare					
Foster Care – Title IV-E	9/1/24-6/30/25	93.658	A0934	38,691	-
Big Bend CBC/Child Welfare					
Foster Care – Title IV-E	9/1/24-6/30/25	93.658	ILP	18,340	-
Arcadia					
Foster Care – Title IV-E	7/1/24-6/30/25	93.658	Arcadia - 2025	42,039	-
Cabot					
Foster Care – Title IV-E	7/1/24-6/30/25	93.658	Cabot - 2025	145,439	-
CHIPS					
Foster Care – Title IV-E	7/1/24-6/30/25	93.658	CHIPS - 2025	339	-
Total Federal Assistance Listing No. 93.658				2,582,601	-

See accompanying notes.

LifeView Group, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance

Year Ended September 30, 2025

(continued)

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal Assistance Listing Number	Grantor's Number	Federal Expenditures	Passed Through to Subrecipients
Passed through from Big Bend Community Based Care (BB)					
Big Bend CBC/Child Welfare					
Adoption Assistance	10/1/24-6/30/25	93.659	A0928	$ 980,068	$ -
Big Bend CBC/Child Welfare					
Adoption Assistance	7/1/24-6/30/25	93.659	A0927	302,650	-
CHIPS					
Adoption Assistance	7/1/24-6/30/25	93.659	CHIPS - 2025	51	-
Total Federal Assistance Listing No. 93.659				1,282,769	-
Passed through from Big Bend Community Based Care (BB)					
Big Bend CBC/Child Welfare					
John H. Chafee Foster Care Program for Successful Transition to Adulthood	9/1/24-6/30/25	93.674	A0934	97,433	-
Big Bend CBC/Child Welfare					
John H. Chafee Foster Care Program for Successful Transition to Adulthood	9/1/24-6/30/25	93.674	ILP	4,973	-
Total Federal Assistance Listing No. 93.674				102,406	-

See accompanying notes.

LifeView Group, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance

Year Ended September 30, 2025

(continued)

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal Assistance Listing Number	Grantor's Number	Federal Expenditures	Passed Through to Subrecipients
Federal awards (continued)					
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)					
Passed through from Big Bend Community Based Care (BB)					
Family Support Team (FST) In Home Secure Services (IHSS)					
Social Services Block Grant	7/1/24-6/30/25	93.667	A0920	$ 32,739	$ -
Family Support Team (FST) Wrap					
Social Services Block Grant	7/1/24-6/30/25	93.667	A0921	27,512	-
Big Bend CBC/Child Welfare					
Social Services Block Grant	7/1/24-6/30/25	93.667	A0927	321,013	-
Total Federal Assistance Listing No. 93.667				381,264	-
Passed through from Big Bend Community Based Care (BB)					
Family Support Team (FST) In Home Secure Services (IHSS)					
Child Abuse and Neglect State Grants	7/1/24-6/30/25	93.669	A0920	2,549	-
Family Support Team (FST) Wrap					
Child Abuse and Neglect State Grants	7/1/24-6/30/25	93.669	A0921	2,138	-
CBC - CAPTA Plans of Safe Care					
Child Abuse and Neglect State Grants	7/1/24-6/30/25	93.669	A0927	79	-
Total Federal Assistance Listing No. 93.669				4,766	-

See accompanying notes.

LifeView Group, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance

Year Ended September 30, 2025

(continued)

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal Assistance Listing Number	Grantor's Number	Federal Expenditures	Passed Through to Subrecipients
Federal awards (continued)					
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)					
Passed through from Big Bend Community Based Care (BB)					
Substance Abuse and Mental Health Managing Entity:					
Block Grants for Community Health Mental Services	7/1/24-6/30/25	93.958	A0110	$ 1,042,856	$ -
Substance Abuse and Mental Health Managing Entity:					
Block Grants for Community Health Mental Services	7/1/25-6/30/26	93.958	A1001	316,615	-
Florida Assertive Community Treatment (FACT):					
Block Grants for Community Health Mental Services	7/1/24-6/30/25	93.958	A0170	87,270	-
Florida Assertive Community Treatment (FACT):					
Block Grants for Community Health Mental Services	7/1/25-6/30/26	93.958	A1003	29,166	-
C.A.T.					
Block Grants for Community Health Mental Services	7/1/24-6/30/25	93.958	A0240	111,479	-
C.A.T.					
Block Grants for Community Health Mental Services	7/1/25-6/30/26	93.958	A1006	35,931	-
M.R.T.					
Block Grants for Community Health Mental Services	7/1/24-6/30/25	93.958	A0250	172,929	-
M.R.T.					
Block Grants for Community Health Mental Services	7/1/25-6/30/26	93.958	A1007	60,643	-
Managing Entity BigBend CBC - SRT					
Block Grants for Community Health Mental Services	7/1/24-6/30/25	93.958	A0805	256,332	-
Managing Entity BigBend CBC - SRT					
Block Grants for Community Health Mental Services	7/1/25-6/30/26	93.958	A1014	85,444	-
Managing Entity BigBend CBC - Co-Responder					
Block Grants for Community Health Mental Services	7/1/24-6/30/25	93.958	A0806	34,694	-
Managing Entity BigBend CBC - Co-Responder					
Block Grants for Community Health Mental Services	7/1/25-6/30/26	93.958	A1015	13,459	-
PATH					
Block Grants for Community Health Mental Services	7/1/24-6/30/25	93.958	A0260	4,591	-
PATH					
Block Grants for Community Health Mental Services	7/1/25-6/30/26	93.958	A1008	829	-
Total Federal Assistance Listing No. 93.958				2,252,238	-

See accompanying notes.

LifeView Group, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance

Year Ended September 30, 2025

(continued)

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal Assistance Listing Number	Grantor's Number	Federal Expenditures	Passed Through to Subrecipients
Federal awards (continued)					
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)					
Passed through from Big Bend Community Based Care (BB)					
Substance Abuse and Mental Health Managing Entity:					
Projects for Assistance in Transition from Homelessness (PATH)	7/1/24-6/30/25	93.150	A0260	$ 80,883	$ -
Substance Abuse and Mental Health Managing Entity:					
Projects for Assistance in Transition from Homelessness (PATH)	7/1/25-9/30/25	93.150	A1008	14,604	-
Total Federal Assistance Listing No. 93.150				95,487	-
Passed through from Big Bend Community Based Care (BB)					
Substance Abuse and Mental Health Managing Entity:					
Block Grants for Prevention and Treatment of Substance Abuse	7/1/24-6/30/25	93.959	A0110	1,888,515	-
Substance Abuse and Mental Health Managing Entity:					
Block Grants for Prevention and Treatment of Substance Abuse	7/1/25-6/30/26	93.959	A1001	573,360	-
Passed through Florida Alcohol and Drug Abuse Association					
Naltrexone Program (Vivitrol)					
Block Grants for Prevention and Treatment of Substance Abuse	7/1/24-6/30/25	93.959	DCFFAD202425-28	15,312	-
Total Federal Assistance Listing No. 93.959				2,477,187	-
Passed through from Big Bend Community Based Care (BB)					
Substance Abuse and Mental Health Managing Entity:					
Opioid STR	7/1/24-6/30/25	93.788	A0110	1,615,653	-
Substance Abuse and Mental Health Managing Entity:					
Opioid STR	7/1/25-6/30/26	93.788	A1001	490,519	-
Passed through Florida Alcohol and Drug Abuse Association					
Naltrexone Program (Vivitrol)					
Opioid STR	7/1/23-6/30/24	93.788	DCFFAD202425-28	230,044	-
Total Federal Assistance Listing No. 93.788				2,336,216	-

See accompanying notes.

LifeView Group, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance

Year Ended September 30, 2025

(continued)

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal Assistance Listing Number	Grantor's Number	Federal Expenditures	Passed Through to Subrecipients
Federal awards (continued)					
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)					
Medicaid Cluster					
Passed through from Big Bend Community Based Care (BB)					
Community Based Care – Child Welfare:					
Grants to States for Medicaid	7/1/24-6/30/25	93.778	A0927	$ 20,210	$ -
Passed through from Healthy Start Community Coalition of Okaloosa and Walton Counties					
Maternal and Child Health Services Block Grant to the States:					
Grants to States for Medicaid	7/1/24-10/31/24	93.778	OKA-#01-2022	32,957	-
Total Federal Assistance Listing No. 93.778				53,167	-
Total U.S. Department of Health and Human Services				17,469,840	-

See accompanying notes.

LifeView Group, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance

Year Ended September 30, 2025

(continued)

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal Assistance Listing Number	Grantor's Number	Federal Expenditures	Passed Through to Subrecipients
Federal awards (continued)					
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Passed through the Assistant Secretary for Community Planning & Development					
Housing First:					
Continuum of Care Program	7/1/24-6/30/25	14.267	FL0634L4H112307	$ 153,134	$ -
Total U.S. Department of Housing and Urban Development				153,134	-
Total Expenditures of Federal Awards				$ 17,622,974	$ -

See accompanying notes.

LifeView Group, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance

Year Ended September 30, 2025

(continued)

State Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	State Assistance Listing Number	Grantor's Number	State Expenditures	Passed Through to Subrecipients
State Financial Assistance					
STATE OF FLORIDA DEPARTMENT OF HEALTH					
Passed through from Community Health Promotion/Bureau of Tobacco Free Florida					
Tobacco Coalition					
State and Community Interventions	7/1/21-9/30/25	64.093	COTJZ	$ 137,780	$ -
Total State of Florida Department of Health				137,780	-
STATE OF FLORIDA DEPARTMENT of CHILDREN AND FAMILY SERVICES					
Passed through from Big Bend Community Based Care (BB)					
Big Bend CBC/Child Welfare					
The Independent Living and Road-To-Independence Program	9/1/24-6/30/25	60.112	ILP	26,589	-
Passed through from Big Bend Community Based Care (BB)					
Big Bend CBC/Child Welfare					
Extended Foster Care Program	9/1/24-6/30/25	60.141	ILP	106,789	-
Passed through from Big Bend Community Based Care (BB)					
Big Bend CBC/Child Welfare					
CBC - Adoption Services	10/1/24-6/30/25	60.076	A0928	2,359	-

See accompanying notes.

LifeView Group, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance

Year Ended September 30, 2025

(continued)

State Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	State Assistance Listing Number	Grantor's Number	State Expenditures	Passed Through to Subrecipients
State Financial Assistance (continued)					
STATE OF FLORIDA DEPARTMENT OF CHILDREN AND FAMILY SERVICES (CONTINUED)					
Passed through from Big Bend Community Based Care (BB)					
Big Bend CBC/Child Welfare					
Out-of-Home Supports	5/1/25-10/31/27	60.074	A0931	$ 232,538	$ -
Big Bend CBC/Child Welfare					
Out-of-Home Supports	5/1/25-10/31/27	60.074	A0933	103,172	-
Big Bend CBC/Child Welfare					
Out-of-Home Supports	7/1/24-6/30/25	60.074	A0927	187,736	-
Big Bend CBC - Arcadia					
Out-of-Home Supports	7/1/24-4/30/25	60.074	Arcadia - 2025	319,368	-
Big Bend CBC - Cabot					
Out-of-Home Supports	7/1/24-4/30/25	60.074	Cabot - 2025	151,019	-
Total State Assistance Listing No. 60.074				993,833	-
Passed through from Big Bend Community Based Care (BB)					
Early Childhood Court Case Management & Prevention Services	7/1/24-6/30/25	60.225	A0927	173,156	-
Passed through from Big Bend Community Based Care (BB)					
Community Based Care – Child Welfare:					
CBC - Purchase of Therapeutic Services for Children	7/1/24-6/30/25	60.183	A0927	2,921	-
Passed through from Big Bend Community Based Care (BB)					
Centralized Receiving Facility (CRF)					
Centralized Receiving Systems	7/1/24-6/30/25	60.163	A0808	3,540,000	-
Centralized Receiving Facility (CRF)					
Centralized Receiving Systems	7/1/25-6/30/26	60.163	A1016	1,180,000	-
Total State Assistance Listing No. 60.163				4,720,000	-
Total State of Florida Department of Children and Family Services				6,025,647	-

See accompanying notes.

LifeView Group, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance

Year Ended September 30, 2025

(continued)

State Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	State Assistance Listing Number	Grantor's Number	State Expenditures	Passed Through to Subrecipients
State financial assistance (continued)					
Passed through Florida Alcohol and Drug Abuse Association					
Post-Adjudicatory Drug Court Program					
Problem Solving Courts	7/1/24-6/30/25	22.029	0100DMT	$ 724,650	$ -
Naltrexone (Vivitrol)					
Naltrexone	7/1/24-6/30/25	22.022	OSCAFAD202425-32	73,178	-
Naltrexone (Vivitrol)					
Medically Assisted Drug Treatment Program	7/1/24-6/30/25	22.030	OSCAFAD202425-32	242,147	-
Total Office of the State Court Administration				1,039,975	-
Total Expenditures of State Financial Assistance				$ 7,203,402	$ -

See accompanying notes.

LifeView Group, Inc. and Subsidiaries

Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance

Years Ended September 30, 2025 and 2024

1. Presentation and Basis of Accounting

The schedule of expenditures of federal awards and state financial assistance is prepared on the accrual basis in accordance with accounting principles generally accepted in the United States. It includes all the state and federal expenditures of LifeView Group, Inc. (the Company).

The Company allocates administrative costs to its federal and state programs using a step-down allocation methodology. The methodologies used allow for the allocation of administrative costs across all appropriate components of operations and are in accordance with Florida Administrative Code 15A-10.014. The Company has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance and instead adheres to an approved federal indirect rate or approved contract indirect rate.

2. Contingencies

The Company has received numerous federal and state grants. The disbursement of funds received under these programs is subject to review and audit by grantor agencies. Any disbursements disallowed by these agencies could become a liability of the Company. In the opinion of management, any such claims will not have a material adverse effect on the financial position of the Company.

3. Subrecipients

In order to fulfill contractual requirements for child protective services, behavioral health services, and vocational services, the Company subcontracts with various community agencies. The Company is responsible for compliance with the funds expended, but all regulatory and contractual obligations are passed to the subrecipients in their contracts.

OTHER REPORTS AND SCHEDULES

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

President/Chief Executive Officer
Chief Financial Officer
The Board of Directors
LifeView Group, Inc. and Subsidiaries

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the consolidated financial statements of LifeView Group, Inc. and Subsidiaries (the Company), which comprise the consolidated balance sheet as of September 30, 2025, and the related consolidated statements of operations and changes in net assets and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated January 27, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered the Company's internal control over financial reporting ("internal control") to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Accordingly, we do not express an opinion on the effectiveness of the Company's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's consolidated financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Company's consolidated financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the consolidated financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Pensacola, Florida
January 27, 2026

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND STATE FINANCIAL ASSISTANCE PROJECT AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE, SECTION 215.97, *FLORIDA STATUTES*, AND CHAPTER 10.650, *RULES OF THE AUDITOR GENERAL*

President/Chief Executive Officer
Chief Financial Officer
The Board of Directors
LifeView Group, Inc. and Subsidiaries

Report on Compliance for Each Major Federal Program and State Financial Assistance Project

Opinion on Each Major Federal Program and State Project

We have audited LifeView Group, Inc. and Subsidiaries' (the Company)'s compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* and the requirements described in the Florida Department of Financial Services State Projects Compliance Supplement that could have a direct and material effect on each of the Company's major federal programs and state financial assistance projects for the year ended September 30, 2025. The Company's major federal programs and state financial assistance projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Company complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state financial assistance projects for the year ended September 30, 2025.

Basis for Opinion on Each Major Federal Program and State Project

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States (*Government Auditing Standards*); the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); Section 215.97, *Florida Statutes*; and Chapter 10.650, *Rules of the Auditor General*. Our responsibilities under those standards, the Uniform Guidance, Section 215.97, *Florida Statutes*; and Chapter 10.650, *Rules of the Auditor General* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Company and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on compliance for each major federal program and state financial assistance project. Our audit does not provide a legal determination of the Company's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Company's federal programs and state financial assistance projects.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Company's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, Section 215.97, *Florida Statutes*; and Chapter 10.650, *Rules of the Auditor General* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Company's compliance with the requirements of each major federal program and state financial assistance project as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards,* the Uniform Guidance, Section 215.97, *Florida Statutes*; and Chapter 10.650, *Rules of the Auditor General*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Company's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the Company's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, Section 215.97, *Florida Statutes* and Chapter 10.650, *Rules of the Auditor General*, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program or state financial assistance project on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program or state financial assistance project will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program or state financial assistance project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified. Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance, Section 215.97, *Florida Statutes*; and Chapter 10.650, *Rules of the Auditor General*. Accordingly, this report is not suitable for any other purpose.

Saltmarsh

Pensacola, Florida
January 27, 2026

LIFEVIEW GROUP, INC. AND SUBSIDIARIES

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED SEPTEMBER 30, 2025

Section I - Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the consolidated financial statements audited were prepared in accordance with GAAP:	Unmodified			
Internal control over financial reporting:				
Material weakness(es) identified?		**yes**	X	**no**
Significant deficiency(ies) identified?		**yes**	X	**none reported**
Noncompliance material to financial statements noted?		**yes**	X	**no**

Federal Awards and State Financial Assistance

Internal control over major federal programs and state projects:				
Material weakness(es) identified?		**yes**	X	**no**
Significant deficiency(ies) identified?		**yes**	X	**none reported**
Type of auditor's report issued on compliance for major federal programs and state projects:	Unmodified			
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a), Uniform Guidance; Section 215.97, *Florida Statutes*; or Chapter 10.650, *Rules of the Auditor General*?		**yes**	X	**no**

Identification of major federal programs:

Assistance Listing number(s)	**Name of federal program or cluster**
93.658	Foster Care Title IV-E
93.558	Temporary Assistance for Needy Families
93.667	Social Services Block Grant

LIFEVIEW GROUP, INC. AND SUBSIDIARIES

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

YEAR ENDED SEPTEMBER 30, 2025

Section I - Summary of Auditor's Results (continued)

Identification of major state projects:

Assistance Listing numbers	**Name of state project**
60.163	Centralized Receiving Systems

Dollar threshold used to distinguish between Type A and Type B programs:	Federal programs:	$1,000,000
	State projects:	$750,000

Auditee qualified as low-risk auditee? X **yes** ____ **no**

Section II - Financial Statement Findings

No matters were identified.

Section III - Federal Award and State Project Findings and Questioned Costs

No matters were identified.

Section IV - Management Letter and Summary Schedule of Prior Audit Findings

No matters were identified.

Saltmarsh

Saltmarsh, Cleaveland & Gund

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

LIFEVIEW GROUP, INC. AND SUBSIDIARIES

PENSACOLA, FLORIDA

CONSOLIDATED FINANCIAL STATEMENTS

SEPTEMBER 30, 2024 AND 2023

LIFEVIEW GROUP, INC. AND SUBSIDIARIES

PENSACOLA, FLORIDA

CONSOLIDATED FINANCIAL STATEMENTS

SEPTEMBER 30, 2024 AND 2023

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LIFEVIEW GROUP, INC. AND SUBSIDIARIES

PENSACOLA, FLORIDA

CONSOLIDATED FINANCIAL STATEMENTS

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INDEPENDENT AUDITORS' REPORT

Management and the Board of Directors
LifeView Group, Inc. and Subsidiaries
Pensacola, Florida

Opinion

We have audited the consolidated financial statements of LifeView Group, Inc. and Subsidiaries (the Company), which comprise the consolidated balance sheets as of September 30, 2024 and 2023, and the related consolidated statements of operations and changes in net assets, and cash flows for the years then ended and the related notes (collectively referred to as the consolidated financial statements).

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Company at September 30, 2024 and 2023, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States *(Government Auditing Standards)*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are required to be independent of the Company, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free of material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Company's ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free of material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate that raise substantial doubt about the Company's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The DUI School and Access Behavioral Health (Regulatory Basis) supplementary information are presented on pages 41 through 48 for purposes of additional analysis and are not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

The accompanying schedule of expenditures of federal awards and state financial assistance as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and by Chapter 10.650, *Rules of the Auditor General*, presented on pages 49 through 61 is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audits of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and state financial assistance is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

The accompanying schedule of functional revenues and expenses (regulatory basis), schedule of state earnings (regulatory basis), schedule of related-party transaction adjustments (regulatory basis) and schedule of bed-day availability payments are presented for purposes of additional analysis and are not a required part of the consolidated financial statements. Such information is the responsibility of management. The information has not been subjected to the auditing procedures applied in the audits of the consolidated financial statements, and, accordingly, we express no opinion on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we also have issued our report dated February 7, 2025 on our consideration of the Company's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Company's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Company's internal control over financial reporting and compliance.

Saltmarsh, Cleaveland & Gund

Pensacola, Florida
February 7, 2025

LifeView Group, Inc. and Subsidiaries

Consolidated Balance Sheets

(Dollars in Thousands)

September 30, 2024 and 2023

	2024	2023
Assets		
Current assets:		
Cash and cash equivalents	$ 23,965	$ 31,912
Short-term investments	-	277
Accounts receivable:		
Client accounts receivable, net	1,361	900
Governmental funding sources receivable	9,830	8,734
Vocational service contracts receivable	22,769	13,646
Other accounts receivable	1,320	2,733
Total accounts receivable	35,280	26,013
Inventories	699	984
Prepaid expenses	1,763	1,751
Total current assets	61,707	60,937
Noncurrent assets:		
Property and equipment, net	33,820	30,968
Leases right-of-use assets	4,215	5,759
Other assets	114	115
Total noncurrent assets	38,149	36,842
Total assets	$ 99,856	$ 97,779

Continued on next page

LifeView Group, Inc. and Subsidiaries

Consolidated Balance Sheets

(Dollars in Thousands)

September 30, 2024 and 2023

(Continued)

	2024	2023
Liabilities and net assets		
Current liabilities:		
Accounts payable	$ 5,430	$ 3,235
Accrued liabilities	21,078	22,698
Current portion of long-term debt	45	41
Current portion of lease obligation	1,578	1,573
Compensated absences	3,738	3,502
Total current liabilities	31,869	31,049
Noncurrent liabilities:		
Long-term debt, less current portion	34,877	36,322
Lease obligation, less current portion	3,115	4,693
Total noncurrent liabilities	37,992	41,015
Total liabilities	69,861	72,064
Net assets:		
Without donor restrictions	28,551	24,285
With donor restrictions	1,444	1,430
Total net assets	29,995	25,715
Total liabilities and net assets	$ 99,856	$ 97,779

The accompanying notes are an integral part of these consolidated financial statements.

LifeView Group, Inc. and Subsidiaries

Consolidated Statements of Operations and Changes in Net Assets

(Dollars in Thousands)

Years Ended September 30, 2024 and 2023

	2024	2023
Revenue and other support without donor restrictions:		
Federal, state, and local financial awards	$ 58,054	$ 58,657
Net client service fees	22,094	22,321
Vocational service contracts	114,847	103,349
Contract revenue	33,967	37,387
Other revenue and support	976	1,703
Total revenues and other support without donor restrictions	229,938	223,417
Expenses:		
Salaries and wages	114,787	105,789
Fringe benefits	33,383	31,218
Building occupancy	6,988	6,193
Professional fees	4,592	4,978
Contract medical services	15,179	18,105
Travel	2,024	2,004
Equipment costs	5,305	4,781
Food services	2,252	1,958
Medical/pharmacy services	12,993	15,552
Subcontracted services	16,749	12,534
Subsidy payments	477	3,262
Personal welfare	748	1,123
Insurance	1,733	2,211
Donated items	39	290
Depreciation	2,572	2,531
Other operating expenses	4,102	3,927
Total expenses	223,923	216,456
Income from operations	6,015	6,961
Nonoperating income (expense):		
Investment income	299	7
Interest expense	(2,048)	(2,072)
Total nonoperating expense, net	(1,749)	(2,065)
Excess of revenues and other support over expenses	4,266	4,896

Continued on next page

LifeView Group, Inc. and Subsidiaries

Consolidated Statements of Operations and Changes in Net Assets

(Dollars in Thousands)

Years Ended September 30, 2024 and 2023

(Continued)

	2024	2023
Net assets without donor restrictions:		
Excess of revenues and other support over expenses	$ 4,266	$ 4,896
Other changes in net assets without donor restrictions	-	(612)
Change in net assets without donor restrictions	4,266	4,284
Net assets with donor restrictions:		
Change in restricted fund	14	621
Change in net assets with donor restrictions	14	621
Change in net assets	4,280	4,905
Net assets at beginning of year	25,715	20,810
Net assets at end of year	$ 29,995	$ 25,715

The accompanying notes are an integral part of these consolidated financial statements.

LifeView Group, Inc. and Subsidiaries

Consolidated Statements of Cash Flows

(Dollars in Thousands)

Years Ended September 30, 2024 and 2023

	2024	2023
Operating activities		
Change in net assets	$ 4,280	$ 4,905
Adjustments to reconcile change in net assets to net cash used in operating activities:		
Depreciation	2,572	2,531
Amortization of debt issuance costs	100	99
Changes in operating assets and liabilities:		
Client accounts receivable	(461)	(172)
Governmental funding sources receivable	(1,096)	(4,807)
Vocational service contracts receivable	(9,123)	(1,430)
Other accounts receivable	(87)	(429)
Inventories	285	(58)
Prepaid expenses	(12)	(603)
Other assets and liabilities	192	70
Accounts payable	2,195	(1,959)
Accrued liabilities	(1,620)	1,571
Compensated absences	236	72
Net cash used in operating activities	(2,539)	(210)
Investing activities		
Purchases of property and equipment, net of disposals	(5,424)	(2,614)
Maturities of short-term investments	277	-
Net cash used in investing activities	(5,147)	(2,614)

Continued on next page

LifeView Group, Inc. and Subsidiaries

Consolidated Statements of Cash Flows

(Dollars in Thousands)

Years Ended September 30, 2024 and 2023

(Continued)

	2024	2023
Financing activities		
Repayments of long-term debt	$ (41)	$ (38)
Principal payments on finance lease liabilities	(220)	(48)
Net cash used in financing activities	(261)	(86)
Net change in cash and cash equivalents	(7,947)	(2,910)
Cash and cash equivalents at beginning of year	31,912	34,822
Cash and cash equivalents at end of year	$ 23,965	$ 31,912
Supplemental disclosure of cash flow information		
Interest paid	$ 2,072	$ 2,072
Costs for purchases of equipment included in other liabilities	$ -	$ 142
Supplemental disclosure of noncash investing and financing activities		
Long-term debt incurred for purchases of property and equipment	$ -	$ 845
Noncash principal repayment on long-term debt	$ 1,500	$ -

The accompanying notes are an integral part of these consolidated financial statements.

1. Organization and Summary of Significant Accounting Policies

Organization

LifeView Group, Inc. (LGI or the Company), a nonprofit organization, was incorporated in 2021 to purchase Lakeview Center, Inc. (the Center) and its affiliates, Global Connections to Employment, Inc. (GCE), CMHC Hernandez House, Inc., Lakeview Place, Inc., Lakeview Villas, Inc. (the 3 collectively -HUDs). The Center was acquired pursuant to the Member Substitution Agreement. LGI is the sole member of GCE and the Center. The Center is the sole member of the HUDs. CMHC Hernandez House, Inc. is no longer active.

Lakeview Center, Inc., a nonprofit organization, was incorporated in 1954, as Community Mental Health Center of Escambia County, Inc. The mission of the Center, including all of its subsidiaries, is to help people through life's journey by providing behavioral health services, and child protective services. Lakeview Place, Inc. and CMHC Hernandez House, Inc. are U.S. Department of Housing and Urban Development (HUD) multi-unit dwellings owned by the Center that provide housing facilities and services to people diagnosed with mental illness. The contract for CMHC Hernandez House, Inc. ended September 30, 2021. Subsequent to September 30, 2021, the operations of CMHC Hernandez House, Inc. have been included in the Center operations. Lakeview Villa, Inc. is a HUD apartment complex owned by the Company that provides low-cost housing facilities and services to persons with chronic mental illness. Global Connections to Employment, Inc. is a nonprofit organization and its mission is to employ people with disabilities and provide vocational services.

Principles of Consolidation

The accompanying consolidated financial statements include the accounts of LifeView Group, Inc. and its related entities: Lakeview Center, Inc.; Global Connections to Employment, Inc.; Lakeview Villa, Inc.; and Lakeview Place, Inc.. All inter-entity transactions have been eliminated in consolidation.

Operating and Nonoperating Activities

The Company's primary mission is to provide a broad range of behavioral health services, vocational services, and child protective services to citizens of the region and nationally, across 14 states and the District of Columbia. Activities directly associated with the furtherance of this purpose are considered to be operating activities. Other activities that result in gains or losses unrelated to the Company's primary mission are considered nonoperating.

Use of Estimates

The preparation of these consolidated financial statements in conformity with generally accepted accounting principles in the United States of America (GAAP) requires management to make estimates and assumptions. These estimates and assumptions affect certain reported amounts of assets and liabilities at the date of the consolidated financial statements and revenues and expenses recognized during the reporting period. Accordingly, actual results may differ from those estimates.

1. Organization and Summary of Significant Accounting Policies (continued)

Net Assets

The Company reports information regarding financial position and activities according to two classes of net assets: with and without donor restriction. Net assets are classified based on the existence or absence of donor-imposed restrictions, if any, that may or may not be met by actions of management or by the passage of time.

The net asset categories reflected in the accompanying consolidated financial statements are as follows:

- *Without donor restriction* – Net assets that are free of donor-imposed restrictions, including all revenues, expenses, gains, and losses that are not changes in net assets with donor restrictions.

- *With donor restriction* – Net assets whose use by the Company is limited by donor-imposed stipulations that may or may not expire by passage of time or that can or cannot be fulfilled or removed by action of the Company pursuant to those stipulations.

Contributions

The Company records contributions as being with or without donor restriction depending on the existence and/or nature of any donor or grantor restrictions.

Cash Equivalents

The Company considers all highly liquid investment instruments with maturities of three months or less when purchased to be cash equivalents. Cash deposits are federally insured in limited amounts. As of September 30, 2024, LGI holds one certificate of deposit with an original maturity of 90 days that is classified within cash equivalents.

Short-Term Investments

Short-term investments consist of a certificate of deposit held by LGI that automatically renews every 182 days. Due to the short-term nature, the carrying amount reported in the consolidated balance sheet approximates the fair value as of September 30, 2023. During the year ended September 30, 2024, the certificate of deposit matured and was reinvested into a new certificate of deposit with an original maturity of 90 days, which is classified within cash equivalents.

Net Client Service Revenue and Accounts Receivable

Accounts receivable relating to net client service revenue are based upon the estimated amounts expected to be paid from patients and third-party payors. Opening balances for client accounts receivable totaled $900 and $728 at October 1, 2023 and 2022, respectively.

1. Organization and Summary of Significant Accounting Policies (continued)

Allowance for Credit Losses

Accounts receivable are written off after collection efforts have been followed in accordance with the Company's policies. Accounts written off as uncollectible are deducted from the allowance for uncollectible accounts and subsequent recoveries are added. Periodically, management assesses the adequacy of the allowance for uncollectible accounts based upon historical write-off experience by payor category, current conditions and reasonable and supportable forecasts. The results of this review are then used to make any modifications to the provision for credit losses to establish an appropriate allowance for uncollectible receivables.

Contract and Other Receivables

Receivables for contracted services are typically deemed wholly collectible as they are due from governmental units, grantors, and third-party paying agencies. Opening balances for contract and other accounts receivable totaled $25,113 and $18,447 at October 1, 2023 and 2022, respectively.

Inventories

Inventories (primarily pharmaceutical inventories) are stated at the lower of cost (average cost method) or net realizable value using the first-in, first-out method.

Property and Equipment

Property and equipment acquisitions are recorded at historical cost. Property and equipment donated to the Company are recorded at fair value at the date of receipt. Depreciation is provided over the estimated useful life of each class of depreciable asset and is computed on the straight-line- method. Estimated useful lives of depreciable assets are as follows:

Buildings	40 years
Building and land improvements	10–20 years
Furniture and equipment	3–7 years
Technology	5–10 years

Compensated Absences

Employees are entitled to accumulate a limited amount of earned but unused annual leave. Accordingly, the Company records an accrual for earned, unused, vested annual leave in accordance with the Company's policy. Upon separation from the Company, employees are entitled to this amount of unused vested leave.

1. Organization and Summary of Significant Accounting Policies (continued)

Net Client Service Fees

The Company has agreements with third-party payors that provide payments to the Company at amounts different from its established rates. Payment arrangements include prospectively determined rates per completion of service, reimbursed costs, and discounted charges. Net client service fees are reported at the estimated net realizable amounts from clients, third-party payors, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payors. The Company accepts clients in immediate need of care, regardless of their ability to pay, and serves certain clients whose care costs are not paid at established rates, including those sponsored under government programs such as Medicare and Medicaid, those sponsored under private contractual agreements, charity clients, and other uninsured clients who have limited ability to pay. The Company recognizes client service fee revenue associated with clients who have third-party payor coverage on the basis of contractual rates for the services rendered. For uninsured clients who do not qualify for charity care, revenue is recognized on the basis of discounted rates in accordance with the Company's policy.

A summary of the payment arrangements with major third-party payors follows:

Medicare – Client services rendered to Medicare program beneficiaries are reimbursed under a fee-for-service methodology.

Medicaid – Client mental health and substance abuse services rendered to Medicaid program beneficiaries are reimbursed under a capitated arrangement.

Other – The Company has also entered into payment agreements with certain insurance carriers, health maintenance organizations, and preferred provider organizations. The basis for payment to the Company under these agreements includes prospectively determined rates and discounts from established charges.

Charity Care

Quality care is provided to all persons requiring immediate treatment regardless of their ability to pay. An individual is classified as a charity client by reference to certain established policies of the Company. Essentially, these policies define charity services as those services for which no payment is anticipated. In assessing a client's ability to pay, the Company utilizes the most recently published federal poverty income guidelines, but also includes certain cases where incurred charges are significant when compared to income. These charges are subtracted in the net client service fees calculation.

The Company estimates the direct and indirect costs of providing charity care by applying a cost to gross charges ratio to the gross uncompensated charges associated with providing charity care to clients. The cost of providing charity care was $5,037 and $4,693 for the years ended September 30, 2024 and 2023, respectively.

1. Organization and Summary of Significant Accounting Policies (continued)

Medicaid Managed Medical Assistance Contract Revenue

The Company is licensed as a prepaid limited health services organization pursuant to Chapter 636, *Florida Statutes*. Effective August 1, 2014, the Company, doing business as Access Behavioral Health, was awarded contracts with the Medicaid Managed Medical Assistance Plan (the MMA Plan). The Company receives a per-member per-month rate to provide mental health and substance abuse services to an annual average of 107,000 Medicaid beneficiaries in Florida's Regions 1 and 2. Amounts received are recognized as contract revenue during the period in which the Company is obligated to provide services to beneficiaries. Approximately $31,054 and $37,863 was recognized as revenue under the MMA Plan during the years ended September 30, 2024 and 2023, respectively.

Medicaid Managed Medical Assistance Plan Costs

The Company is directly responsible for providing mental health and substance abuse services to beneficiaries residing in Escambia, Santa Rosa, and Walton counties, representing approximately 62% of the covered lives under the MMA Plan. The Company has entered into subcontracts with three comprehensive community mental health centers to provide mental health services to the MMA Plan beneficiaries residing in the other counties in these Regions. These subcontracts are typically on a full-risk capitated basis. The mental health services covered under the MMA Plan are generally the same as those covered under the Medicaid fee-for-service program. Covered services include inpatient psychiatric care, outpatient care, substance abuse, and physician services. The majority of services for which the Company is directly responsible are provided within its own service delivery system; however, some services are sub-contracted on a fee-for-service basis with local area hospitals and providers. A provision has been made for these services rendered but not reported as of September 30, 2024 and 2023.

Income Taxes

The Company and its related entities are exempt from federal income taxes under Section 501(a) as organizations described in Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, and are also exempt from state income taxes.

Cost Allocation

The Company uses several methods to allocate organization and overhead costs among program and support areas. Workers' compensation is allocated based on industry standard rates and salary expense. Unemployment and health plan expenses are allocated based on personnel cost and plan participation, respectively.

Administrative costs are allocated using the methodology for the federal indirect rate calculation. Property and auto insurances are allocated proportionately among those who benefit from the asset covered. General liability uses a staff-based allocation.

1. Organization and Summary of Significant Accounting Policies (continued)

Leases

On October 1, 2019, the Company adopted FASB's ASU 2016-02, *Leases*, electing to apply the optional transition method, which allows entities to forgo comparative reporting requirements. For leases that commenced before the effective date of ASU 2016-02, the Company elected the package of transition provisions available that allowed carryforward of the historical assessment of (1) whether contracts are or contain leases, (2) lease classification for any expired leases and (3) initial direct costs. In addition, the Company does not separate lease and non-lease components.

The Company's leases are primarily for real estate. The Company determines if an arrangement is a lease at contract inception. Lease assets and lease liabilities are recognized based on the present value of the lease payments over the lease term at the commencement date. Because most of the leases do not provide an implicit rate of return, the Company used a risk-free rate based on the daily treasury yield curve at lease commencement in determining the present value of lease payments.

Most leases include one or more options to renew, with renewal terms that can extend the lease term from months to years. The exercise of such lease renewal options is generally at the Company's sole discretion. For purposes of calculating lease liabilities, lease terms include options to extend or terminate the lease when it is reasonably certain that option will be utilized.

Leases with a lease term of 12 months or less at commencement are not recorded on the consolidated balance sheets. Lease expense for these arrangements is recognized on a straight-line basis over the lease term.

Reclassifications

Certain prior year amounts have been reclassified to conform to the current year presentation.

2. Cash and Investments

The composition of cash and short-term investments is as follows:

	September 30, 2024	September 30, 2023
Cash and cash equivalents	$ 23,965	$ 31,912
Short-term investments	-	277
	$ 23,965	$ 32,189

3. Concentrations of Credit Risk

Revenue and Accounts Receivable

The Company receives client service fees revenue from three primary sources: Medicaid and Medicare, other third-party payors, and client payments. The following indicates the applicable percentages of accounts receivable from those sources:

	September 30, 2024	September 30, 2023
Medicaid and Medicare	32%	41%
Other third-party payors	58%	45%
Client payments	10%	14%
	100%	100%

Depository Risk

The Company maintains cash balances with various financial institutions. Demand deposit accounts are insured by the Federal Deposit Insurance Corporation up to certain limits. At September 30, 2024, the Company had approximately $23,700 held by financial institutions in excess of insured limits.

4. Property and Equipment

Major classifications of property and equipment are summarized as follows:

	September 30, 2024	September 30, 2023
Buildings and improvements	$ 26,618	$ 21,561
Furniture and equipment	2,910	2,764
Technology	8,832	8,584
Land	2,445	2,445
Construction-in-progress	-	890
	40,805	36,244
Less accumulated depreciation	(6,985)	(5,276)
	$ 33,820	$ 30,968

Total depreciation expense amounted to $2,572 and $2,531 for the years ended September 30, 2024 and 2023.

5. Long-Term Debt

Long-term debt consists of the following**:**

	September 30, 2024	September 30, 2023
Note payable to HUD, interest at 9.0%, monthly payments of $5,000 including interest, secured by real property, maturing May 2032	$ 340	$ 370
Note payable to HUD, interest at 8.375%, monthly payments of $2,000 including interest, secured by real property, maturing March 2032	129	140
Series 2021A Bonds payable, issued by Florida Development Finance Corp and purchased by Bank of America, interest at 6.0% on $7,790 and 6.25% on $14,120, maturity date August 2041 and 2051, respectively; interest payment of $1,350 to be paid semi-annually	21,910	21,910
Series 2021B Bonds payable, issued by Florida Development Finance Corp. under the Master Indenture and purchased by Baptist Health Care Corporation (BHCC), interest at 4.45% through September 30, 2026 and increasing thereafter, maturity date August 2031; interest payment of $634 to be paid semi-annually	13,500	15,000
Total debt	35,879	37,420
Less: unamortized issuance costs	(957)	(1,057)
Total debt, net of issuance costs	34,922	36,363
Less: current portion	(45)	(41)
Total long-term debt, net	$ 34,877	$ 36,322

5. Long-Term Debt (continued)

Following are maturities of long-term debt for each of the next five years ended September 30th and thereafter:

	Amount
2025	$ 45
2026	49
2027	54
2028	59
2029	64
Thereafter	35,608
Total	$ 35,879

During the year ended September 30, 2024, the Company repaid $1,500 of principal on the Series 2021B Bonds through a non-cash settlement of accounts receivable owed to the Company by the lender. The Series 2021A and 2021B bonds were issued under a Bond Trust Indenture dated as of September 1, 2021, by and between the Issuer and Regions Bank, as bond trustee. The Bond Trust Indenture requires certain covenants and reporting requirements to be met.

6. Leases

Operating leases consist of the following:

	September 30, 2024	September 30, 2023
Operating lease right-of-use (ROU) assets	$ 3,785	$ 5,209
Current portion of operating lease obligation	$ 1,362	$ 1,557
Operating lease obligation, less current portion	2,843	4,119
Total operating lease liabilities	$ 4,205	$ 5,676

6. Leases (continued)

Lease expense for lease payments is recognized on a straight-line basis over the lease term. The components of lease expense are as follows:

	Years Ended September 30, 2024	2023
Operating lease expense	$ 1,054	$ 1,203
Short-term lease expense	254	270
Total operating lease expense	$ 1,308	$ 1,473

Operating leases weighted-average remaining lease term and weighted-average discount rate are as follows:

	September 30, 2024	2023
Weighted-average remaining lease term	3.66 years	4.38 years
Weighted-average discount rate	1.78%	1.77%

The following table summarizes the maturity of lease liabilities under operating leases for the next five years and the years thereafter, as of September 30:

	Operating Leases
2025	$ 1,424
2026	1,058
2027	784
2028	803
2029	270
Total lease payments	4,339
Less: imputed interest	(134)
Total operating lease liabilities	$ 4,205

6. Leases (continued)

Supplemental cash flow information related to operating leases are as follows:

	Years Ended September 30, 2024	2023
Cash paid for amounts included in the measurements of operating lease liabilities:		
Operating cash flows from operating leases	$ 1,421	$ 1,534

Rent expense for the years ended September 30, 2024 and 2023 amounted to $1,776 and $1,716, respectively.

Finance leases consist of the following:

	September 30, 2024	2023
Finance lease ROU assets	$ 430	$ 550
Current portion of finance lease obligation	$ 216	$ 16
Finance lease obligation, less current portion	272	574
Total finance lease liabilities	$ 488	$ 590

Finance leases weighted-average remaining lease term and weighted-average discount rate are as follows:

	September 30, 2024	2023
Weighted-average remaining lease term	2.25 years	3.26 years
Weighted-average discount rate	1.37%	1.37%

6. Leases (continued)

The following table summarizes the maturity of lease liabilities under finance leases for the next five years and the years thereafter, as of September 30, 2024:

	Finance Leases
2025	$ 220
2026	220
2027	55
Total lease payments	495
Less: imputed interest	(7)
Total finance lease liabilities	$ 488

Supplemental cash flow information related to finance leases are as follows:

	Years Ended September 30, 2024	2023
Cash paid for amounts included in the measurement of finance lease liabilities:		
Financing cash flows from finance leases	$ 220	$ 220

Both operating and finance leases are included in the financial statement caption lease obligation.

7. Sources of Revenue

Federal, state, and local financial awards

The Company receives funding from several Government and other agencies to provide behavioral health and child protective services to clients in a four-county region. This revenue is predominantly deemed to be unconditional contribution revenue and not governed under the Accounting Standards Update No. 2014-09, *Revenue from Contracts with Customers* (Topic 606) (ASC 606) guidance. The contractual obligations with these payors are met as services are provided. These contracts are billed monthly. The Company expects to be paid for all services provided. Adjustments are made as they arise for any services that will not be reimbursed.

7. Sources of Revenue (continued)

Conditional Grant Obligations

The Company has two conditional capital grants to support it facilities and services:

Century Grant – a $2,000 grant from the Escambia County Health Facilities Authority received in August 2018 to expand the healthcare and mental health facility located in Century, Florida. The grant is conditional upon the organization providing enhanced healthcare and mental health services at the facility for a 10-year period. Revenue is recognized for the Century grant as services are performed.

State of Florida Grant – a $2,150 grant from the Department of Children and Families received in June 2024 to expand and renovate the Short-Term Residential Treatment (SRT) facility. The grant is conditional upon the organization providing psychiatric services at the facility for a 20-year period. Revenue is recognized ratably over the term as services are performed.

Both grants are recorded as deferred revenue in accordance with Accounting Standards Update No. 2018-08, Not-for-Profit Entities (Topic 958): *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made* (ASC 958-605) and are recorded within the financial statement caption accrued liabilities. For the years ended September 30, 2024 and 2023, the Company recognized $236 and $200 in revenue related to conditional grant obligations, respectively.

The Company remains obligated to meet the performance conditions for the duration of the respective grant terms. Failure to meet these conditions could result in repayment obligations as stipulated in the grant agreements.

Net Client Service Revenue

The Company's client service revenues are related to contracts with clients in which the performance obligation is to provide behavioral health care services. Revenues are recorded during the period when the obligations are satisfied. The obligations are generally satisfied over a day or more for residential or inpatient programs or less for outpatient services. The contractual relationships with clients often involve a third-party payor and the transaction prices for the services provided are dependent upon the terms provided by or negotiated with the third-party payors. The payment arrangements with third party payers for services provided to clients are typically for rates lower than the customary and standard fees. The differences in these rates are considered to be explicit price concessions.

7. Sources of Revenue (continued)

Net Client Service Revenue (continued)

Client service revenue is based upon the estimated amounts expected to be received from the clients and any third-party payors. Explicit price concessions are estimated at the time revenue is recorded and may be adjusted in future periods. The Company elected to use the portfolio approach to assess collectability due to the large volume of similar contracts with similar classes of customers. The effect of applying the portfolio approach to a group of contracts would not differ materially from considering each contract separately. Management's judgment to group the contracts by portfolio is based on the payment behavior expected in each portfolio category. As a result, aggregating all contracts (which are at the patient level) by the particular payor or group of payors will result in the recognition of the same amount of patient service revenue as applying the analysis at the individual patient level.

Net client service fee revenue is not recognized for those clients that qualify for charity under the Company's charity care policies. For all others, service fee revenue, net of explicit price concessions and other deductions recognized from major payor sources is as follows:

	Years Ended September 30, 2024	2023
Third-party payors, net of deductions	$ 18,436	$ 17,750
Self-pay clients, net of deductions	3,658	4,571
	$ 22,094	$ 22,321

Revenues from the Medicare and Medicaid programs accounted for approximately 39% and 42% of the Company's net client service fees for the years ended September 30, 2024 and 2023, respectively. Laws and regulations governing the Medicare and Medicaid programs are extremely complex and subject to interpretation. As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount. Changes in the Medicare and Medicaid programs and the reduction of funding levels could have an adverse impact on the Center.

Vocational Service Contracts

The Company's vocational service revenues generally relate to contracts with federal, state or local customers in which the performance obligation is to provide various "bundled" type services to our customers. The Company has contractual obligations to provide services as outlined in the statement of work within each formal contract. Although the services within each business line are distinct, they are bundled services transferred consecutively on a monthly basis as a line of business. The lines of business consist of business services, custodial services, food services, facilities maintenance, health care environmental services, information technology, as well as employment support services. The performance obligations for vocational contracts are spelled out in the contract either in the performance work statement or other applicable section of the contract.

7. Sources of Revenue (continued)

Vocational Service Contracts (continued)

These bundled services are invoiced each month at the contract price over the life of the contract period. Revenues for these services are recognized on a monthly basis as the services are performed.

Vocational service revenue from major payor source is as follows:

	Years Ended September 30, 2024	2023
Federal	$ 112,130	$ 100,854
State	1,952	1,814
Local	716	628
Other	49	53
	$ 114,847	$ 103,349

For vocational service revenue, each distinct service is satisfied over time and the measurement of progress toward satisfaction of the performance obligation is the same for each of the services in the series (monthly services) in accordance with the contracts in place. Each contract for the above series of services (business line) delivers the services over an annual or multi-year period and is measured monthly, consistent with the billing for these services. Each line of business is considered a series of distinct services performed and treated as a single performance obligation that is set each month as services are provided.

The monthly payment and methodology are fixed in each contract. All business lines and other services in each contract are valued at their standalone value of the service in the contract. There are no instances where a service or product is provided at no value or a value below its standalone value (discounted) as stated in a contract. Each business line has a fixed price that is recognized over the period the performance obligation is met. Contracts with time and materials (T&M) provisions have the hourly rate and materials recorded at their standalone value and are not discounted as a part of the overall contract. As nearly all contracts are with government/state organizations, collectability is assured as we have nearly no history of uncollectable amounts for services rendered. As such, no variable consideration is included in the determination of the transaction price for each contract.

Contract Revenue

The Company, as a managed care provider, receives payments under an agreement with Medicaid Managed Healthcare prepaid health plans (MMA plans), which obligates the Company to stand ready to provide or obtain services for qualified beneficiaries (individuals who enroll with an MMA plan). The qualified beneficiaries sign up with the MMA plans to participate in such a health plan. These payments are referred to as capitation fees. The payment is calculated using a per member per month rate (PMPM rate) for each qualified beneficiary.

7. Sources of Revenue (continued)

Contract Revenue (continued)

The Company has two performance obligations related to Managed Care contract revenue that are both paid through capitation revenues: administrative services and behavioral healthcare services.

The first is the administrative services component of the MMA Plan in the amount of 12.5% of the capitation revenue which is for the administrative, recordkeeping and other services of the plan activities. All these services are not considered distinct individually but are a series of services delivered simultaneously each month as a single performance obligation. Like the capitation revenue described above and below for providing healthcare services, the administrative services are also stand ready obligations recognized over time.

The second performance obligation is for healthcare services as detailed above. These are stand alone performance obligations and although may incorporate several different lines of services are deemed a single performance obligation delivered over time as measured each month.

Transaction price considerations include monthly capitation payment, retroactive adjustments, incentive payments and other risk pool adjustments.

The capitation fees do not vary with the volume of behavioral health services provided and are exclusive of any client copayments or deductibles under their respective plans. Therefore, the Company bears the risk of providing goods and services or contracting for services that the beneficiary is entitled to receive.

In addition to the capitation fees, the amount of contract revenue may be affected by factors such as reinsurance recoveries, retroactive adjustments for member eligibility, risk pools adjustments such as financial incentives and quality targets, and other adjustments. The Company has concluded that based on the immaterial nature of the adjustments no variable consideration need be included in the transaction price related to the capitation fees.

The contracts specify that 12.5% of the capitation fees are related to administrative services and 87.5% of the fees are related to the remaining healthcare services therefore the Company has allocated the transaction price to the two performance obligations based on the terms of the contract.

Capitation arrangements represent a stand-ready obligation to provide services to qualified beneficiaries. The Company recognizes monthly capitation fees as Managed Care contract revenue over time when the periods for which the qualified beneficiary is entitled to services are completed.

8. In-Kind Contributions

In-kind contributions and expenses represent the value assigned to donated prescription drugs from the State of Florida. In-kind contributions are recognized if the services or goods received (a) create or enhance non-financial assets or (b) require specialized skills that are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation. In-kind contributions for the years ended September 30, 2024 and 2023 amounted to $167 and $405, respectively, and are included in other revenue and support, with related expenses in medical/pharmacy and donated items in the accompanying consolidated statement of operations and changes in net assets.

9. Retirement Plan

The Company provides a tax deferred annuity 403(b) retirement plan (Plan) to all eligible employees. Employees who work a minimum of 20 hours per week are eligible to participate in the Plan after completing one year of employment. Voluntary employee contributions are allowed to the extent permitted by law. The Company matched 50% of each eligible participant's pay period contribution to the Plan up to 3% of each eligible participant's compensation. In compliance with Internal Revenue Service regulations, employer contributions for eligible participants vest under a six-year graduated vesting schedule. Plan expense for the years ended September 30, 2024 and 2023 amounted to $1,341 and $1,811, respectively.

10. Support from the State of Florida Requiring Match

The Company received a substantial portion of its support from the state of Florida under grant contract number AO110 with the Big Bend Community Based Care, Inc. d/b/a NWF Health Network. This contract must be renegotiated annually. The contract requires a 13.87% local match for certain community mental health services. This local match requirement has been met for 2024 and 2023.

11. Net Assets with Donor Restriction

Net assets with donor restrictions as of September 30, 2024 and 2023 were $1,444 and $1,430, respectively, the majority of which relate to crisis and children's services.

12. Commitments and Contingencies

The Company carries general and professional liability insurance from an unrelated commercial insurance carrier with coverage up to $2,000 per occurrence and $4,000 in the aggregate, on a claims-made basis, and employee benefits liability insurance with coverage up to $1,000 per occurrence and $1,000 in the aggregate. In addition, the Company has an excess coverage policy. The Company is involved in various lawsuits and claims incidental to the normal course of its operations. The Company may be liable for losses in excess of the amounts recorded at September 30, 2024; however, in the opinion of management, such potential losses would not be material to the consolidated financial statements.

12. Commitments and Contingencies (continued)

In 2021, GCE was served a Civil Investigative Demand (CID) by a U.S. Attorney's Office and a criminal matter grand jury subpoena, both related to GCE's contracts with the Department of Defense Manpower Data Center. GCE has cooperated in these matters by providing responses and documentation as requested. The Company continues to work toward resolution of this matter.

BHCC has retained certain liabilities related to the investigation to the extent they arose prior to the sale, or arose from activity prior to the sale.

The Center is self-insured for employees' medical insurance claims. The Company carries stop-loss insurance coverage with annual limits of $300 per participant and $14,840 in the aggregate. GCE is fully insured for full time employees and part time employees. It is the opinion of management that recorded reserves are adequate for existing and unreported claims.

The Company has established multiple irrevocable standby letters of credit: one in the amount of $250 with the Company's previous administrator for workers' compensation claims as the named beneficiaries; one each for $367 and $368 with the insurance providers for the Access Behavioral Health (ABH) managed medical advantage plan; and one for $1,675 with the Company's current administrator for workers' compensation claims as the named beneficiary. The Company, under its workers' compensation policies, is responsible to pay all individual claims up to $250 each, as well as certain administration costs to its claims administrators. Should the Company default on any of these payments, the letter of credit guarantees the claims administrators' payment of any outstanding amounts.

At September 30, 2024 and 2023 the Company has a line of credit arrangement of $10,000. The line of credit is secured by a parity Obligation issued under the Master Indenture related to the bonds issued. This line of credit has no outstanding balance as of September 30, 2024 and 2023.

The Company has received numerous federal and state grants. The disbursement of funds received under these programs is subject to review and audit by grantor agencies. Any disbursements disallowed by these agencies could become a liability of the Company. In the opinion of management, such claims, if any, should not have a material adverse effect on the consolidated financial position, results of operations, or cash flows of the Company.

The Company reports its wages to various states for unemployment compensation purposes, as a reimbursable employer if available. Reimbursable employers compensate prior employees only when a claim has been made with these states. In the opinion of management, no material claims were outstanding that had not been reserved for at September 30, 2024 and 2023.

13. Financial Assets and Liquidity Resources

The financial assets and liquidity resources available within one year for general expenditure, such as operating expenses, scheduled principal payments on debt, and capital expenditures were as follows:

	September 30, 2024	September 30, 2023
Cash and cash equivalents	$ 23,965	$ 31,912
Short-term investments	-	277
Accounts receivable	35,280	26,013
Total financial assets	$ 59,245	$ 58,202

14. Functional Classification of Expenses

The Company provides human services, including inpatient, outpatient, long term and community-based behavioral health services, child protective services, and employment for people with disabilities within its region and nationally. Administrative services include administration, finance and accounting, information technology, human resources, and other functions. Organizational expenses are allocated to program and administrative services based on the benefit received in those areas while administrative services costs are allocated to program areas using the methodology for the federal indirect rate calculation.

Expenses by functional classification for the years ended September 30, 2024 and 2023 consist of the following:

	Year Ended September 30, 2024		
	Program Services	Administrative Services	Total
Salaries and benefits	$ 138,637	$ 9,533	$ 148,170
Subcontracted services	16,749	-	16,749
Subsidy payments	477	-	477
Contract medical services	15,179	-	15,179
Professional fees	3,337	1,255	4,592
Medical/pharmacy services	12,932	61	12,993
Building occupancy	6,473	515	6,988
Other general, administrative and other	13,886	4,889	18,775
	$ 207,670	$ 16,253	$ 223,923

14. Functional Classification of Expenses (continued)

	Year Ended September 30, 2023		
	Program Services	Administrative Services	Total
Salaries and benefits	$ 127,977	$ 9,030	$ 137,007
Subcontracted services	12,534	-	12,534
Subsidy payments	3,262	-	3,262
Contract medical services	18,105	-	18,105
Professional fees	3,873	1,105	4,978
Medical/pharmacy services	15,516	36	15,552
Building occupancy	5,658	535	6,193
Other general, administrative and other	14,530	4,295	18,825
	$ 201,455	$ 15,001	$ 216,456

15. Subsequent Events

The Company evaluated events and transactions occurring subsequent to September 30, 2024, and through February 7, 2025, the date the accompanying consolidated financial statements were available to be issued. During this period, there were no subsequent events that required recognition or disclosure in the accompanying consolidated financial statements.

OTHER INFORMATION

LifeView Group, Inc and Subsidiaries
Schedule of Functional Revenues and Expenses (Regulatory Base) (Unaudited)
June 30, 2024

Provider Name: **Lakeview Center, Inc**
Audit Period: **7/1/2023 - 6/30/2024**

AUDIT SCHEDULE
ACTUAL EXPENSES AND REVENUES SCHEDULE

State Funded

	Mental Health																			Substance Abuse		
G SOURCES & REVENUES	**Case Management**	**Crisis Stabilization**	**Crisis Support/ Emergency**	**Day Treatment**	**In-home & Onsite**	**Medical Services**	**Outpatient (Indiv.)**	**Outreach**	**Residential II**	**Residential III**	**Incidental Expenses**	**Outpatient Group**	**Short-term Residential**	**BNET**	**Cost Reimbursement**	**CAT Team**	**FACT Team**	**Other Bundled Projects**	**Mental Health Total**	**Case Management**	**Day Treatment**	**Intervention (Indiv.)**
A	**02**	**03**	**04**	**06**	**08**	**12**	**14**	**15**	**19**	**20**	**28**	**35**	**39**	**A1**	**B3**	**B4**	**B5**	**C0**	**B**	**02**	**06**	**11**
IA. STATE SAMH FUNDING																						
Current Year Funding																						
Expenditure Report OCA# / **Provider Subcontract#** / **Funding Source: F-Federal S-State F/S-Federal and State**																						
MH001 A0110 F/S									2,124,164.47	715,079.59									2,839,244.06			
MH009 A0110 F/S	460,852.82			450,510.28	289.98	1,296,849.84	1,066,667.97					23,928.05							3,299,098.94			
MH009 A0260 F/S	89,911.92							23,278.19											113,190.11			
MH009 A0805 F/S													2,429,018.00						2,429,018.00			
MH076 A0110 S											31,773.00								31,773.00			
MH0BN A0160 F														4,729.84					4,729.84			
MH0FT A0170 F/S											193,925.48						545,555.75		739,481.23			
MH0PG A0260 F								33,845.00											33,845.00			
MH0TB A0110 F									466,618.32										466,618.32			
MHCAT A0240 F/S																2,401,779.95			2,401,779.95			
MHCC2 A0250 F			171,347.00																171,347.00			
MHMCT A0250 F/S			1,721,308.58																1,721,308.58			
MHMCT A0806 F/S			464,168.00																464,168.00			
MHMDT A0110 S																		770,480.00	770,480.00			
MHMDT A0804 S																		358,710.00	358,710.00			
MHSCR A0808 S		270,764.55	1,034,976.75												547,799.60				1,853,540.90			
MS003 A0110 F/S																			-			
MS011 A0110 F/S																			-	19,823.76	50,425.80	4,371.51
MS011 A0810 F/S																			-			
MS021 A0110 F/S																			-			
MS025 A0110 F																			-			
MS091 A0190 S																			-			
MSOTB A0110 F																			-			
MSARP A0110 F																			-			
MSOTR A0110 S																			-			
MSSM4 A0110 F																			-	869.01	580.51	
MSSM5 A0110 F																			-	1,122.80	124.90	
MSSM6 A0110 F																			-	16,204.38	3,018.54	
Total Current Year Funding [redacted]	550,764.74	270,764.55	3,391,800.33	450,510.28	289.98	1,296,849.84	1,066,667.97	57,123.19	2,590,782.79	715,079.59	225,698.48	23,928.05	2,429,018.00	4,729.84	547,799.60	2,401,779.95	545,555.75	1,129,190.00	17,698,332.93	38,019.95	54,149.75	4,371.51
Carry Forward Funding																						
Expenditure Report OCA# / **Provider Subcontract#** / **Funding Source: F-Federal S-State F/S-Federal and State**																						
MHMDT A0804 S																		4,278.00	4,278.00			
MS003 A0110 S																			-			
MS011 A0110 S																			-			
MS011 A0810 S																			-			
Total Carry Forward Funding [redacted]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,278.00	4,278.00	-	-	-
TOTAL STATE SAMH FUNDING =	550,764.74	270,764.55	3,391,800.33	450,510.28	289.98	1,296,849.84	1,066,667.97	57,123.19	2,590,782.79	715,079.59	225,698.48	23,928.05	2,429,018.00	4,729.84	547,799.60	2,401,779.95	545,555.75	1,133,468.00	17,702,610.93	38,019.95	54,149.75	4,371.51
IB. OTHER GOVERNMENTT FUNDING																						
(1) Other State Agency Funding	-	-	-	-	-	3,194.10	13,828.49	-	-	-	-	4,254.92	-	-	-	-	-	(17,265.00)	4,012.51	47,925.63	-	-
(2) Medicaid	109,085.73	-	3,132.12	629,140.75	1,592.32	909,186.72	765,168.49	-	317,313.19	137,021.82	-	56,192.53	-	39.48	-	1,871.46	-	4,916.15	2,934,660.76	46,214.53	83,180.08	39,694.24
(3) Local Government	73,491.80	-	-	287,345.46	1,303.45	73,573.48	90,299.61	-	37,050.00	-	-	24,170.86	-	-	-	-	-	-	587,234.66	-	280,011.06	-
(4) Federal Grants and Contracts	9,151.54	-	-	-	-	-	-	6,903.79	-	-	-	-	-	-	-	-	-	-	16,055.33	-	-	-
(5) In-kind from local govt. only	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER GOVERNMENT FUNDING =	191,729.07	-	3,132.12	916,486.21	2,895.77	985,954.30	869,296.59	6,903.79	354,363.19	137,021.82	-	84,618.31	-	39.48	-	1,871.46	-	(12,348.85)	3,541,963.26	94,140.16	363,191.14	39,694.24
IC. ALL OTHER REVENUES																						
(1) 1st & 2nd Party Payments	22,040.94	-	(263.65)	167,182.95	1,119.41	1,633,183.51	344,115.26	(6.45)	217,506.88	127,748.07	-	48,018.38	510.00	-	-	636.12	644,776.40	(4,098.40)	3,202,469.42	132,236.41	19,527.71	24,100.15
(2) 3rd Party Payments (except Medicare)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(3) Medicare		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(4) Contributions and Donations	855.00	-	-	-	-	60,867.72	-	645.00	-	-	-	-	-	105.00	-	-	-	-	62,472.72	-	-	-
(5) Other	229.74	-	20.39	44,406.88	-	252.95	35,388.69	-	1.94	9,702.38	-	6,256.00	1.96	-	-	10.00	7.61	10.00	96,288.54	1.17	-	1.10
(6) In-kind	3,256.83	-	-	-	-	95.60	-	2,456.91	-	-	-	-	-	-	-	-	-	-	5,809.34	-	-	-
TOTAL ALL OTHER REVENUES =	26,382.51	-	(243.26)	211,589.83	1,119.41	1,694,399.78	379,503.95	3,095.46	217,508.82	137,450.45	-	54,274.38	511.96	105.00	-	646.12	644,784.01	(4,088.40)	3,367,040.02	132,237.58	19,527.71	24,101.25
TOTAL FUNDING =	768,876.32	270,764.55	3,394,689.19	1,578,586.32	4,305.16	3,977,203.92	2,315,468.51	67,122.44	3,162,654.80	989,551.86	225,698.48	162,820.74	2,429,529.96	4,874.32	547,799.60	2,404,297.53	1,190,339.76	1,117,030.75	24,611,614.21	264,397.69	436,868.60	68,167.00

LifeView Group, Inc and Subsidiaries
Schedule of Functional Revenues and Expenses (Regulatory Base) (Unaudited)
June 30, 2024

State Funded																
Substance Abuse																
Medical Services	Medication-Assisted Tx	Outpatient (Indiv.)	Residential II	Residential III	Inpatient Detoxification	Incidental Expenses	Outpatient Group	Prevention - Universal Direct	FIT Team	Other Bundled Projects	Substance Abuse Total	Total for State SAMH-Funded Covered Services or Projects (B+C)	Total for Non-State-Funded Covered Services or Projects	Total for All Covered Services or Projects (D+E)	Non-SAMH Covered Services or Projects	Total Funding (F+G)
12	13	14	19	20	24	28	35	50	A2	C0	C	D	E	F	G	H
											-	2,839,244.06		2,839,244.06		2,839,244.06
											-	3,299,098.94		3,299,098.94		3,299,098.94
											-	113,190.11		113,190.11		113,190.11
											-	2,429,018.00		2,429,018.00		2,429,018.00
											-	31,773.00		31,773.00		31,773.00
											-	4,729.84		4,729.84		4,729.84
											-	739,481.23		739,481.23		739,481.23
											-	33,845.00		33,845.00		33,845.00
											-	466,618.32		466,618.32		466,618.32
											-	2,401,779.95		2,401,779.95		2,401,779.95
											-	171,347.00		171,347.00		171,347.00
											-	1,721,308.58		1,721,308.58		1,721,308.58
											-	464,168.00		464,168.00		464,168.00
											-	770,480.00		770,480.00		770,480.00
											-	358,710.00		358,710.00		358,710.00
											-	1,853,540.90		1,853,540.90		1,853,540.90
			1,376,327.42	432,307.78							1,808,635.20	1,808,635.20		1,808,635.20		1,808,635.20
116,207.32		593,420.78					50,289.91				834,539.08	834,539.08		834,539.08		834,539.08
										324,258.15	324,258.15	324,258.15		324,258.15		324,258.15
					1,478,419.31						1,478,419.31	1,478,419.31		1,478,419.31		1,478,419.31
								482,626.96			482,626.96	482,626.96		482,626.96		482,626.96
									956,018.35		956,018.35	956,018.35		956,018.35		956,018.35
			104,493.98								104,493.98	104,493.98		104,493.98		104,493.98
			127,369.08								127,369.08	127,369.08		127,369.08		127,369.08
			391,688.10								391,688.10	391,688.10		391,688.10		391,688.10
23,748.70	128.38	19,975.21				56,590.00	610.19				102,502.00	102,502.00		102,502.00		102,502.00
96,748.61	38.76	96,395.63				238,251.02	2,321.38				435,003.10	435,003.10		435,003.10		435,003.10
376,449.13	1,255.95	305,697.60				816,359.72	5,931.58				1,524,916.90	1,524,916.90		1,524,916.90		1,524,916.90
613,153.76	1,423.09	1,015,489.22	1,999,878.58	432,307.78	1,478,419.31	1,111,200.74	59,153.06	482,626.96	956,018.35	324,258.15	8,570,470.21	26,268,803.14		26,268,803.14		26,268,803.14
											-	4,278.00		4,278.00		4,278.00
			92,394.58								92,394.58	92,394.58		92,394.58		92,394.58
		43,015.13									43,015.13	43,015.13		43,015.13		43,015.13
										158,526.00	158,526.00	158,526.00		158,526.00		158,526.00
-	-	43,015.13	92,394.58	-	-	-	-	-	-	158,526.00	293,935.71	298,213.71		298,213.71		298,213.71
613,153.76	1,423.09	1,058,504.35	2,092,273.16	432,307.78	1,478,419.31	1,111,200.74	59,153.06	482,626.96	956,018.35	482,784.15	8,864,405.92	26,567,016.85		26,567,016.85		26,567,016.85
1,875.90	4,792.56	383,133.31	-	-	-	-	51,914.61	-	56,005.36	-	545,647.37	549,659.88	9,359,457.33	9,909,117.21	2,037,581.78	11,946,698.99
539,972.87	4,621.45	1,068,866.28	435,289.45	13,238.12	-	-	113,507.45	-	9,975.28	13,013.53	2,367,573.28	5,302,234.04	7,979,342.64	13,281,576.68	14,315,384.90	27,596,961.58
43,209.82	-	435,724.39	12,950.00	-	-	-	58,373.21	31,250.00	-	-	861,518.48	1,448,753.14	565,790.60	2,014,543.74	642,504.63	2,657,048.37
-	-	-	-	-	-	-	-	-	-	(5,147.42)	(5,147.42)	10,907.91	2,265,577.43	2,276,485.34	110,523,303.02	112,799,788.36
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
585,058.59	9,414.01	1,887,723.98	448,239.45	13,238.12	-	-	223,795.27	31,250.00	65,980.64	7,866.11	3,769,591.71	7,311,554.97	20,170,168.00	27,481,722.97	127,518,774.33	155,000,497.30
985,909.01	13,223.64	2,730,130.67	7,360.33	32,394.07	-	-	233,377.83	-	(286.14)	6,042.96	4,184,016.64	7,386,486.06	14,525,825.89	21,912,311.95	-	21,912,311.95
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35,747.71	-	-	-	-	-	-	-	-	-	-	35,747.71	98,220.43	30,743.83	128,964.26	288,019.29	416,983.55
139.04	0.12	20.22	0.06	1,602.20	10.57	-	1.47	-	-	10.00	1,785.95	98,074.49	(16,103.13)	81,971.36	615,874.57	697,845.93
(95.60)	-	-	-	-	-	-	-	-	-	-	(95.60)	5,713.74	125,558.33	131,272.07	54,379.60	185,651.67
1,021,700.16	13,223.76	2,730,150.89	7,360.39	33,996.27	10.57	-	233,379.30	-	(286.14)	6,052.96	4,221,454.70	7,588,494.72	14,666,024.92	22,254,519.64	958,273.46	23,212,793.10
2,219,912.51	24,060.86	5,676,379.22	2,547,873.00	479,542.17	1,478,429.88	1,111,200.74	516,327.63	513,876.96	1,021,712.85	496,703.22	16,855,452.33	41,467,066.54	34,836,192.92	76,303,259.46	128,477,047.79	204,780,307.25

LifeView Group, Inc and Subsidiaries
Schedule of Functional Revenues and Expenses (Regulatory Base) (Unaudited)
June 30, 2024

EXPENSE CATEGORIES	Services																		Services		
	Case Management	Crisis Stabilization	Crisis Support/ Emergency	Day Treatment	In-home & Onsite	Medical Services	Outpatient (Indiv.)	Outreach	Residential II	Residential III	Incidental Expenses	Outpatient Group	Short-term Residential	BNET	Cost Reimbursement	CAT Team	FACT Team	Other Bundled Projects	Mental Health Total	Case Management	Day Treatment	Intervention (Indiv.)
A	02	03	04	06	08	12	14	15	19	20	28	35	39	A1	B3	B4	B5	C0	B	02	06	11
IIA. PERSONNEL EXPENSES																						
(1) Salaries	$ 900,741.01	$ 419,598.72	$ 1,792,728.93	$ 490,247.44	$ 3,269.65	$ 2,838,054.81	$ 1,735,257.09	$ 36,799.98	$ 1,213,153.45	$ 603,982.11	$ -	$ 168,517.73	$ 1,517,751.51	$ 24,152.10	$ 347,642.39	$ 1,437,331.16	$ 782,029.86	$ 479,654.95	$ 14,790,912.89	$ 84,621.73	$ 146,426.14	$ 67,578.55
(2) Fringe Benefits	$ 303,082.45	$ 45,492.67	$ 346,666.13	$ 113,296.47	$ 834.11	$ 466,988.54	$ 470,998.45	$ 14,620.84	$ 325,507.35	$ 123,105.55	$ -	$ 41,459.80	$ 327,447.03	$ 2,547.47	$ 45,896.08	$ 348,313.12	$ 196,832.56	$ 145,078.59	$ 3,318,167.21	$ 25,902.24	$ 50,680.81	$ 14,936.54
TOTAL PERSONNEL EXPENSES =	$ 1,203,823.46	$ 465,091.39	$ 2,139,395.06	$ 603,543.91	$ 4,103.76	$ 3,305,043.35	$ 2,206,255.54	$ 51,420.82	$ 1,538,660.80	$ 727,087.66	$ -	$ 209,977.53	$ 1,845,198.54	$ 26,699.57	$ 393,538.47	$ 1,785,644.28	$ 978,862.42	$ 624,733.54	$ 18,109,080.10	$ 110,523.97	$ 197,106.95	$ 82,515.09
IIB. OTHER EXPENSES																						
(1) Building Occupancy	$ 89,693.46	$ 26,321.45	$ 63,260.47	$ 242,263.05	$ 1,351.12	$ 80,499.75	$ 206,026.66	$ 1,641.73	$ 225,652.46	$ 154,920.83	$ -	$ 33,244.19	$ 195,326.05	$ 787.16	$ 9,477.21	$ 82,810.73	$ 36,676.18	$ 65,655.85	$ 1,515,608.35	$ 17,960.51	$ 48,942.10	$ 4,348.73
(2) Professional Services	$ 125.27	$ 4,560.00	$ 316.90	$ 1,454.98	$ 1.31	$ 812.58	$ 141.57	$ 20.86	$ 2,757.59	$ -	$ -	$ 33.91	$ 2,757.04	$ -	$ 173.10	$ 696.00	$ -	$ -	$ 13,851.11	$ 187.25	$ -	$ -
(3) Travel	$ 10,337.52	$ 46.97	$ 14,354.76	$ 44,479.43	$ 11.04	$ 981.75	$ 11,974.63	$ 3,020.97	$ 10,577.71	$ 11,488.18	$ -	$ 773.12	$ 8,445.35	$ -	$ 953.38	$ 80,472.69	$ 18,460.12	$ 5,982.46	$ 222,360.08	$ 507.42	$ 83.60	$ 42.65
(4) Equipment	$ 351.53	$ -	$ 362.55	$ 1,017.04	$ 15.31	$ -	$ 990.65	$ -	$ 908.22	$ 105.19	$ -	$ 271.84	$ 114.80	$ -	$ 198.03	$ 261.13	$ -	$ -	$ 4,596.29	$ 522.20	$ -	$ -
(5) Food Services	$ 598.97	$ 23,822.72	$ 11,091.61	$ 33,240.38	$ 3.11	$ 1,138.17	$ 987.12	$ 12.71	$ 174,184.05	$ 143,337.62	$ -	$ 154.08	$ 170,356.47	$ 30.20	$ 5,393.94	$ 537.93	$ 1,011.79	$ 131.96	$ 566,032.83	$ 347.61	$ 1,220.43	$ 11.19
(6) Medical and Pharmacy	$ 1,960.32	$ 8,739.29	$ 6,912.57	$ 2,910.37	$ 218.99	$ 9,929.99	$ 17,228.67	$ -	$ 14,208.69	$ 5,112.35	$ 63,277.69	$ 4,108.40	$ 37,586.62	$ 302.81	$ 3,626.36	$ 234.66	$ 616.99	$ 337.36	$ 177,312.13	$ 3,914.82	$ 13,793.56	$ -
(7) Subcontracted Services	$ -	$ -	$ -	$ -	$ 0.52	$ 119.70	$ 30.39	$ -	$ -	$ -	$ -	$ 8.24	$ 1,750.00	$ -	$ -	$ -	$ -	$ -	$ 1,908.85	$ 1,440.00	$ -	$ -
(8) Insurance	$ 40,713.50	$ 10,122.09	$ 44,108.37	$ 32,334.48	$ 230.23	$ 37,595.96	$ 69,243.76	$ 1,744.42	$ 86,671.50	$ 26,669.92	$ -	$ 7,843.16	$ 54,167.05	$ 1,274.42	$ 7,357.02	$ 48,908.03	$ 19,676.82	$ 15,200.51	$ 503,861.24	$ 2,579.83	$ 13,162.75	$ 2,093.63
(9) Interest Paid	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(10) Operating Supplies & Expenses	$ 38,543.55	$ 6,200.87	$ 27,373.48	$ 32,179.07	$ 114.72	$ 59,689.85	$ 29,994.62	$ 17,756.82	$ 29,647.34	$ 13,632.42	$ 201,471.75	$ 4,206.04	$ 19,698.89	$ 617.54	$ 4,978.88	$ 94,918.00	$ 11,634.74	$ 1,354.05	$ 594,012.63	$ 2,027.89	$ 7,080.60	$ 1,195.34
(11) Other-Bad Debt	$ (2,206.55)	$ -	$ (45.00)	$ (2,813.50)	$ (8.00)	$ (7,388.00)	$ (7,886.97)	$ -	$ (415.16)	$ (7,435.46)	$ -	$ (45.46)	$ -	$ -	$ -	$ -	$ -	$ (1,219.37)	$ (29,463.47)	$ (320.19)	$ (15.40)	$ (553.49)
(12) Donated Items	$ 3,256.83	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,456.91	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,713.74	$ -	$ -	$ -
TOTAL OTHER EXPENSES =	$ 183,374.40	$ 79,813.39	$ 167,735.71	$ 387,065.30	$ 1,938.35	$ 183,379.75	$ 328,731.10	$ 26,654.42	$ 544,192.40	$ 347,831.05	$ 264,749.44	$ 50,597.52	$ 490,202.27	$ 3,012.13	$ 32,157.92	$ 308,839.17	$ 88,076.64	$ 87,442.82	$ 3,575,793.78	$ 29,167.34	$ 84,267.64	$ 7,138.05
TOT. PERSONNEL & OTH. EXP. =	$ 1,387,197.86	$ 544,904.78	$ 2,307,130.77	$ 990,609.21	$ 6,042.11	$ 3,488,423.10	$ 2,534,986.64	$ 78,075.24	$ 2,082,853.20	$ 1,074,918.71	$ 264,749.44	$ 260,575.05	$ 2,335,400.81	$ 29,711.70	$ 425,696.39	$ 2,094,483.45	$ 1,066,939.06	$ 712,176.36	$ 21,684,873.88	$ 139,691.31	$ 281,374.59	$ 89,653.14
IIC. DISTRIBUTED INDIRECT COSTS																						
(a) Other Support Costs (Optional)																			$ -			
(b) Administration	$ 409,810.63	$ 154,223.74	$ 666,529.28	$ 284,523.07	$ 1,706.21	$ 1,028,247.33	$ 745,123.42	$ 21,121.41	$ 606,874.86	$ 314,034.09	$ -	$ 75,087.69	$ 674,701.32	$ 7,670.92	$ 122,190.75	$ 613,483.22	$ 367,886.43	$ 208,925.88	$ 6,302,140.25	$ 42,781.24	$ 82,746.76	$ 26,261.78
TOT. DISTR'D INDIRECT COSTS =	$ 409,810.63	$ 154,223.74	$ 666,529.28	$ 284,523.07	$ 1,706.21	$ 1,028,247.33	$ 745,123.42	$ 21,121.41	$ 606,874.86	$ 314,034.09	$ -	$ 75,087.69	$ 674,701.32	$ 7,670.92	$ 122,190.75	$ 613,483.22	$ 367,886.43	$ 208,925.88	$ 6,302,140.25	$ 42,781.24	$ 82,746.76	$ 26,261.78
TOTAL ACTUAL OPER. EXPENSES =	$ 1,797,008.49	$ 699,128.52	$ 2,973,660.05	$ 1,275,132.28	$ 7,748.32	$ 4,516,670.43	$ 3,280,110.06	$ 99,196.65	$ 2,689,728.06	$ 1,388,952.80	$ 264,749.44	$ 335,662.74	$ 3,010,102.13	$ 37,382.62	$ 547,887.14	$ 2,707,966.67	$ 1,434,825.49	$ 921,102.24	$ 27,987,014.13	$ 182,472.55	$ 364,121.35	$ 115,914.92
IID. UNALLOWABLE COSTS	$ 770.07	$ 28.43	$ 1,464.38	$ 1,433.36	$ 5.48	$ 2,049.95	$ 1,609.35	$ 17.68	$ 559.69	$ 605.39	$ -	$ 306.68	$ 943.87	$ 31.32	$ 82.59	$ 1,813.61	$ 1,267.45	$ 179.07	$ 13,168.37	$ 357.26	$ 683.17	$ 17.07
TOT. ALLOWABLE OPER. EXP. =	$ 1,796,238.42	$ 699,100.09	$ 2,972,195.67	$ 1,273,698.92	$ 7,742.84	$ 4,514,620.48	$ 3,278,500.71	$ 99,178.97	$ 2,689,168.37	$ 1,388,347.41	$ 264,749.44	$ 335,356.06	$ 3,009,158.26	$ 37,351.30	$ 547,804.55	$ 2,706,153.06	$ 1,433,558.04	$ 920,923.17	$ 27,973,845.76	$ 182,115.29	$ 363,438.18	$ 115,897.85
IIE. CAPITAL EXPENDITURES																			$ -			
III. UNEARNED FUNDS, FUNDING ALLOCATIONS, AND EXCESS FUNDS																						
IIIA. Unearned Funds	$ (1,245,473.68)	$ (428,335.54)	$ 419,604.66	$ (823,188.64)	$ (7,452.86)	$ (3,217,770.64)	$ (2,211,832.74)	$ (42,055.78)	$ (98,385.58)	$ (673,267.82)	$ (39,050.96)	$ (311,428.01)	$ (580,140.26)		$ (4.95)	$ (304,373.11)	$ (888,002.29)	$ 212,544.83	$ (10,238,613.37)	$ (144,095.34)	$ (309,288.43)	$ (111,526.34)
IIIB. Funding Allocations																						
Current Year Funding																						
Expenditure Report OCA# / **Provider Subcontract#** / **Funding Source: F-Federal S-State F/S-Federal and State**																						
MHSCR A0808 S		$ 419,604.66	$ (419,604.66)																$ -			
MS011 A0810 F/S																			$ -			
MS011 A0110 F/S																			$ -			
Carry Forward Funding																						
Expenditure Report OCA# / **Provider Subcontract#** / **Funding Source: F-Federal S-State F/S-Federal and State**																						
																			$ -			
Total Funding Allocations	$ -	$ 419,604.66	$ (419,604.66)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
IIIC. Excess Funds																						
Excess Funds																		$ 212,544.83	$ 212,544.83			
Excess Current Year Funds to be returned to Managing Entity / **Funding Source: F-Federal S-State**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ 212,544.83	$ 212,544.83	$ -	$ -	$ -
MHMDT A0110 S																		$ 212,544.83	$ 212,544.83			
MS025 A0110 F																			$ -			
																			$ -			
Excess Carry Forward Funds to be returned to Managing Entity / **Funding Source: F-Federal S-State**	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
																			$ -			
																			$ -			

LifeView Group, Inc and Subsidiaries
Schedule of Functional Revenues and Expenses (Regulatory Base) (Unaudited)
June 30, 2024

*except IIC & IID

Medical Services	Medication-Assisted Tx	Outpatient (Indiv.)	Residential II	Residential III	Inpatient Detoxification	Incidental Expenses	Outpatient Group	Prevention - Universal Direct	FIT Team	Other Bundled Projects	Substance Abuse Total	Total for State SAMH-Funded Covered Services	Total for Non-State-Funded Covered Services	Total for All Covered Services	Non-SAMH Covered Services	Other Support Costs (optional)	Administration	Total Expenses
12	13	14	19	20	24	28	35	50	A2	C0	C	(B+C) D	E	(D+E) F	G	H	I	(F+G+H*+I*) J
$ 1,660,354.96	$ 8,462.17	$ 1,863,687.62	$ 996,177.66	$ 271,025.19	$ 1,263,606.17	$ -	$ 224,744.53	$ 265,592.60	$ 547,738.48	$ 234,763.67	$ 7,634,779.47	$ 22,425,692.36		$ 30,807,172.63				$ 112,053,319.73
$ 272,690.84	$ 2,590.22	$ 550,914.48	$ 266,390.14	$ 56,496.66	$ 144,924.14	$ -	$ 64,222.76	$ 51,752.41	$ 128,656.70	$ 39,131.21	$ 1,669,289.15	$ 4,987,456.36		$ 7,011,416.81				$ 31,826,400.31
$ 1,933,045.80	$ 11,052.39	$ 2,414,602.10	$ 1,262,567.80	$ 327,521.85	$ 1,408,530.31	$ -	$ 288,967.29	$ 317,345.01	$ 676,395.18	$ 273,894.88	$ 9,304,068.62	$ 27,413,148.72	$ 10,405,440.72	$ 37,818,589.44	$ 90,894,049.02	$ -	$ 15,167,081.58	$ 143,879,720.04
$ 48,072.09	$ 1,796.05	$ 386,354.83	$ 190,744.13	$ 58,042.75	$ 113,066.72	$ -	$ 55,125.91	$ 2,595.82	$ 3,282.77	$ 4,829.14	$ 935,161.55	$ 2,450,769.90		$ 3,754,146.42	$ 4,064,150.21	$ -	$ 1,960,904.68	$ 9,779,201.31
$ 483.42	$ 18.72	$ 7,731.39	$ 8,114.33	$ -	$ 3,957.91	$ -	$ 244.01	$ -	$ -	$ 5,509.00	$ 26,246.03	$ 40,097.14		$ 106,257.95	$ 3,501,324.70	$ -	$ 1,014,309.30	$ 4,621,891.95
$ 569.85	$ 50.74	$ 5,820.84	$ 16,312.60	$ 5,034.80	$ 514.30	$ -	$ 1,260.71	$ 232.10	$ 47,720.99	$ 16,260.42	$ 94,411.02	$ 316,771.10		$ 555,064.50	$ 1,262,487.79	$ -	$ 121,511.06	$ 1,939,063.35
$ 95.59	$ 52.22	$ 9,848.16	$ 353.89	$ 51.81	$ 50.52	$ -	$ 1,031.33	$ -	$ -	$ 173.49	$ 12,179.21	$ 16,775.50		$ 22,068.68	$ 231,892.80	$ -	$ 757,297.25	$ 1,011,258.73
$ 680.18	$ 34.76	$ 5,907.66	$ 295,745.29	$ 74,629.44	$ 70,593.48	$ -	$ 634.74	$ -	$ 30.21	$ 398.40	$ 450,233.39	$ 1,016,266.22		$ 1,261,856.22	$ 842,846.40	$ -	$ 11,976.03	$ 2,116,678.65
$ 7,086.33	$ 391.48	$ 131,390.43	$ 16,262.10	$ 2,332.69	$ 14,867.62	$ 1,397,870.87	$ 13,280.00	$ -	$ 180.00	$ 516.65	$ 1,601,886.55	$ 1,779,198.68		$ 14,221,029.40	$ 67,495.42	$ -	$ 27,447.26	$ 14,315,972.08
$ 358.30	$ 144.00	$ 37,972.12	$ -	$ -	$ 350.00	$ -	$ 2,168.24	$ -	$ -	$ 3,057.00	$ 45,489.66	$ 47,398.51		$ 5,605,538.44	$ 26,960,958.47	$ -	$ 432,000.00	$ 32,998,496.91
$ 21,682.13	$ 257.98	$ 61,662.52	$ 66,753.49	$ 14,647.97	$ 30,869.51	$ -	$ 10,233.27	$ 7,591.01	$ 13,775.02	$ 3,663.57	$ 248,972.68	$ 752,833.92		$ 1,158,074.49	$ 797,782.01	$ -	$ 218,921.84	$ 2,174,778.34
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ 2,060,092.21	$ -	$ 6.43	$ 2,060,098.64
$ 35,295.28	$ 202.79	$ 60,151.66	$ 27,008.20	$ 5,177.10	$ 12,570.38	$ -	$ 7,181.64	$ 3,724.69	$ 10,962.53	$ 35,301.76	$ 207,879.86	$ 801,892.49		$ 1,236,651.67	$ 2,599,544.23	$ -	$ 3,822,315.56	$ 7,658,511.46
$ (4,407.64)	$ (32.02)	$ (9,757.10)	$ (12.84)	$ (656.53)	$ -	$ -	$ (173.99)	$ -	$ (280.98)	$ (30.00)	$ (16,240.18)	$ (45,703.65)		$ (444,924.88)	$ -	$ -	$ 469,195.35	$ 24,270.47
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,713.74		$ 32,305.08	$ 48,329.60	$ -	$ -	$ 80,634.68
$ 109,915.53	$ 2,916.72	$ 697,082.51	$ 621,281.19	$ 159,260.03	$ 246,840.44	$ 1,397,870.87	$ 90,985.86	$ 14,143.62	$ 75,670.54	$ 69,679.43	$ 3,606,219.77	$ 7,182,013.55	$ 20,326,054.42	$ 27,508,067.97	$ 42,436,903.84	$ -	$ 8,835,884.76	$ 78,780,856.57
$ 2,042,961.33	$ 13,969.11	$ 3,111,684.61	$ 1,883,848.99	$ 486,781.88	$ 1,655,370.75	$ 1,397,870.87	$ 379,953.15	$ 331,488.63	$ 752,065.72	$ 343,574.31	$ 12,910,288.39	$ 34,595,162.27	$ 30,731,495.14	$ 65,326,657.41	$ 133,330,952.86	$ -	$ 24,002,966.34	$ 222,660,576.61
											$ -	$ -		$ -		$ -		$ -
$ 601,655.39	$ 4,278.12	$ 912,202.68	$ 543,389.74	$ 142,382.34	$ 469,107.13	$ -	$ 111,358.27	$ 97,101.17	$ 217,383.88	$ 100,229.67	$ 3,350,878.17	$ 9,653,018.42	$ 4,042,924.74	$ 13,695,943.16	$ 10,307,023.19		$ (24,002,966.34)	$ 0.01
$ 601,655.39	$ 4,278.12	$ 912,202.68	$ 543,389.74	$ 142,382.34	$ 469,107.13	$ -	$ 111,358.27	$ 97,101.17	$ 217,383.88	$ 100,229.67	$ 3,350,878.17	$ 9,653,018.42	$ 4,042,924.74	$ 13,695,943.16	$ 10,307,023.19	XXXXXXXXXX	XXXXXXXXX	
$ 2,644,616.72	$ 18,247.23	$ 4,023,887.29	$ 2,427,238.73	$ 629,164.22	$ 2,124,477.88	$ 1,397,870.87	$ 491,311.42	$ 428,589.80	$ 969,449.60	$ 443,803.98	$ 16,261,166.56	$ 44,248,180.69	$ 34,774,419.88	$ 79,022,600.57	$ 143,637,976.05	$ 0.00	$ 0.00	$ 222,660,576.62
$ 1,213.56	$ 35.73	$ 5,764.25	$ 1,343.12	$ 297.74	$ 628.11	$ -	$ 714.68	$ 22.02	$ 81.19	$ 48.31	$ 11,206.21	$ 24,374.58	$ 27,074.41	$ 51,448.99	$ 2,366,190.99	XXXXXXXXXX	XXXXXXXXX	$ 2,417,639.98
$ 2,643,403.16	$ 18,211.50	$ 4,018,123.04	$ 2,425,895.61	$ 628,866.48	$ 2,123,849.77	$ 1,397,870.87	$ 490,596.74	$ 428,567.78	$ 969,368.41	$ 443,755.67	$ 16,249,960.35	$ 44,223,806.11	$ 34,747,345.47	$ 78,971,151.58	$ 141,271,785.06	XXXXXXXXX	XXXXXXXXX	$ 220,242,936.64
											$ -	$ -		$ -				$ -
$ (2,030,249.40)	$ (16,788.41)	$ (2,959,618.69)	$ (333,622.45)	$ (196,558.70)	$ (645,430.46)	$ (286,670.13)	$ (431,443.68)	$ 54,059.18	$ (13,350.06)	$ 39,028.48	$ (7,385,554.43)	$ (17,656,789.26)						
											$ -	$ -						
										$ (39,028.48)	$ (39,028.48)	$ (39,028.48)						
							$ 39,028.48				$ 39,028.48	$ 39,028.48						
											$ -	$ -						
											$ -	$ -						
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 39,028.48	$ -	$ -	$ (39,028.48)	$ -	$ -						
								$ 54,059.18			$ 54,059.18	$ 266,604.01						
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 54,059.18	$ -	$ -	$ 54,059.18	$ 266,604.01						
											$ -	$ 212,544.83						
								$ 54,059.18			$ 54,059.18	$ 54,059.18						
											$ -	$ -						
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -						
											$ -	$ -						
											$ -	$ -						

LifeView Group, Inc. and Subsidiaries

Note to Schedule of Functional Revenues and Expenses (Regulatory Basis) (Unaudited)

Year Ended June 30, 2024

1. Summary of Significant Accounting Policies

The accompanying schedule was prepared on the accrual basis of accounting for the contract period in accordance with guidelines established by the State of Florida Department of Children and Families.

LifeView Group, Inc. and Subsidiaries

Schedule of State Earnings
(Regulatory Basis) (Unaudited)
(Dollars in Thousands)

Year Ended June 30, 2024

		2024
1. Total expenditures	$	220,243
2. Less other state and federal funds		(152,343)
3. Less non-match SAMH funds		(15,510)
4. Less unallowable costs per 65E-14, F.A.C.		(2,418)
5. Total allowable expenditures (sum lines 1, 2, 3 and 4)		49,972
6. Maximum available earnings (line 5 times 75%)		37,479
7. Amount of state funds requiring match		11,058
8. Amount due to department (subtract line 7 from line 6)	$	-

See accompanying note.

LifeView Group, Inc. and Subsidiaries

Note to Schedule of State Earnings (Regulatory Basis) (Unaudited)

Year Ended June 30, 2024

1. Summary of Significant Accounting Policies

The accompanying schedule was prepared on the accrual basis of accounting for the contract period. Calculations in the schedule were prepared in accordance with guidelines established by the State of Florida Department of Children and Families. Per guidance Rule 65E-14.003(1)(b), F.A.C., if the amount calculated as due to department is positive, then no amounts are due to department.

LifeView Group, Inc. and Subsidiaries

Schedule of Related-Party Transaction Adjustments
(Regulatory Basis) (Unaudited)

Year Ended June 30, 2024

	Related Passed Through to Subrecipient
Revenues from grantee:	
Services	$ -
Rent	-
Interest	-
Other	-
Total revenue from grantee	-
Expenses associated with grantee transactions:	
Personnel services	-
Depreciation	-
Interest	-
Other	-
Total associated expenses	-
Related-party transaction adjustment	-
Allocation of related-party transaction adjustment:	
SAMH covered services:	
3	-
24	-
Total	$ -

See accompanying note.

LifeView Group, Inc. and Subsidiaries

Note to Schedule of Related-Party Transaction Adjustments (Regulatory Basis) (Unaudited)

Year Ended June 30, 2024

1. Summary of Significant Accounting Policies

The accompanying schedule was prepared on the accrual basis of accounting for the contract period. Calculations in the schedule were prepared in accordance with guidelines established by the State of Florida Department of Children and Families.

LifeView Group, Inc. and Subsidiaries

Schedule of Bed-Day Availability Payments (Unaudited)

Year Ended June 30, 2024

Program	Covered Service	Contracted Rate	Total Units of Service Provided	Total Units of Service Paid for by 3rd Party Contracts, Local Govt. or Other State Agencies	Passed	Amount Paid for Services by the Department	Maximum $ Value of Units in Column	Amount Owed to Department
A	B	C	D	E	F	G	H=FxC	> of G-H or $0
Children's MH	Crisis stabilization unit	n/a	n/a	n/a	n/a	n/a	n/a	$ -
Adult MH	Crisis stabilization unit	n/a	n/a	n/a	n/a	n/a	n/a	-
Children's SA	Substance abuse detox	n/a	n/a	n/a	n/a	n/a	n/a	-
Adult SA	Substance abuse detox	$ 399	3,704	-	3,704	$ 1,478,419	1,478,419	-
Adult MH	Short-term residential treatment	n/a	n/a	n/a	n/a	n/a	n/a	-
							Total amount owed to department	$ -

See accompanying note.

LifeView Group, Inc. and Subsidiaries

Note to Schedule of Bed-Day Availability Payments (Unaudited)

Year Ended June 30, 2024

1. Summary of Significant Accounting Policies

The accompanying schedule was prepared on the accrual basis of accounting for the contract period. Calculations in the schedule were prepared in accordance with guidelines established by the State of Florida Department of Children and Families.

SUPPLEMENTARY INFORMATION

LifeView Group, Inc. and Subsidiaries

DUI School
Balance Sheets
(Dollars in Thousands)

September 30, 2024 and 2023

	2024	2023
Assets		
Property and equipment, less accumulated depreciation of $24 and $17, respectively	$ 285	$ 292
Total assets	$ 285	$ 292
Liabilities and net deficit		
Current liabilities:		
Accounts payable and accrued liabilities	$ 6	$ 5
Due to Lakeview Center, Inc.	775	719
Compensated absences	-	14
Total current liabilities	781	738
Net deficit without donor restrictions	(496)	(446)
Total liabilities and net deficit	$ 285	$ 292

See accompanying notes.

LifeView Group, Inc. and Subsidiaries

DUI School
Statements of Operations and Changes in Net Deficit
with Special Supervision Services (SSS)
(Dollars in Thousands)

Years Ended September 30, 2024 and 2023

	2024	2023
Changes in net deficit without donor restrictions		
Revenue:		
Net client fees	$ 391	$ 393
Net client fees - SSS	115	101
Total revenues and other support without donor restrictions	506	494
Fees remitted to State of Florida	(12)	(13)
Fees remitted to State of Florida - SSS	(4)	(3)
	(16)	(16)
Total client fees	490	478
Total revenue	490	478
Expenses:		
DUI - other:		
Salaries	191	179
Fringe benefits	45	42
Building maintenance and operations	39	52
Conference and conventions	12	15
Other program costs	57	64
Testing and assessment	13	13
Professional fees	-	3
Data processing	11	10
Administrative	35	39
	403	417

Continued on next page

LifeView Group, Inc. and Subsidiaries

DUI School
Statements of Operations and Changes in Net Deficit
with Special Supervision Services
(Dollars in Thousands)

Years Ended September 30, 2024 and 2023
(Continued)

	2024	2023
Expenses (continued):		
DUI - SSS:		
Salaries	$ 56	$ 46
Fringe benefits	13	11
Building maintenance and operations	16	7
Conference and conventions	5	2
Other program costs	23	8
Testing and assessment	5	2
Data processing	4	1
Administrative	15	5
	137	82
Total expenses	540	499
Change in net deficit without donor restrictions	(50)	(21)
Net deficit without donor restrictions at beginning of year	(446)	(425)
Net deficit without donor restrictions at end of year	$ (496)	$ (446)

See accompanying notes.

LifeView Group, Inc. and Subsidiaries

DUI School
Notes to Financial Statements
(Dollars in Thousands)

September 30, 2024 and 2023

1. Summary of Significant Accounting Policies

The DUI School financial statements are prepared on the accrual basis of accounting. Significant accounting policies for the DUI School are the same as those described in Note 1 to the accompanying consolidated financial statements of LifeView Group, Inc. and Subsidiaries.

2. State Assessment Fee

As required by Section 322.293, *Florida Statutes*, each DUI program collects a $15 assessment fee on every client enrolling in its DUI program and remits the fee to the State of Florida. These and other fees collected and distributed to the State are summarized as follows:

	Years Ended September 30,	
	2024	**2023**
Fees collected during current year	$ 16	$ 17
Fees remitted during current year	16	17
Fees due to the state of Florida	**$ -**	**$ -**

Procedures have been established and maintained that adequately account for all fees received for the DUI program and for all receipts created and/or issued by the DUI program.

3. Other Program Costs for DUI (Non-Special Supervision Services (SSS) Expenses)

Other program costs for the DUI program, not including SSS, consist of the following:

	Years Ended September 30, 2024	2023
Copier costs	$ 1	$ 2
Membership dues	3	-
Office supplies	3	3
Telephone	1	2
Other	3	9
Program admin allocations	46	48
Total other program costs	$ 57	$ 64

4. Indirect Cost Allocations

LifeView Group, Inc. allocates administrative costs to its programs using the methodology for the federal indirect rate calculation. The methodologies used allow for the allocation of indirect costs across all appropriate components of operations, and are in accordance with Florida Administrative Code 15A-10.014.

LifeView Group, Inc. and Subsidiaries

Access Behavioral Health
Balance Sheets (Regulatory Basis)
(Dollars in Thousands)

September 30, 2024 and 2023

	2024	2023
Assets		
Cash and invested assets:		
Cash and cash equivalents	$ 23,956	$ 31,901
Real estate	26,453	22,080
Other invested assets	-	280
Total cash and invested assets	50,409	54,261
Electronic data processing equipment and software	135	162
Health care and other amounts receivable	10,195	8,734
Accounts receivable on service industry contracts (non-health)	22,704	13,645
Accounts receivable – other (non-health)	1,320	2,735
Inventories	679	809
Total assets	$ 85,442	$ 80,346
Liabilities and net assets		
Liabilities:		
Claims unpaid	$ 646	$ 681
General expenses due or accrued	48,300	50,018
Amounts withheld or retained for the account of others	4,908	3,927
Deferred revenue	7,299	9,344
Accrued wages	4,501	4,082
Accrued compensated absences	3,738	3,502
Total liabilities	69,392	71,554
Net assets:		
Net assets without donor restrictions	29,995	25,715
Less non-admitted assets	(13,945)	(16,923)
Total net assets	16,050	8,792
Total liabilities and net assets	$ 85,442	$ 80,346

See accompanying note.

LifeView Group, Inc. and Subsidiaries

Access Behavioral Health
Statements of Operations (Regulatory Basis)
(Dollars in Thousands)

Years Ended September 30, 2024 and 2023

	2024	2023
Revenue:		
Capitation revenue	$ 31,053	$ 37,863
Interest income	1	-
Total revenue	31,054	37,863
Expenses:		
Sub-capitation expense	$ 27,172	$ 33,130
Taxes and insurance	9	43
Personnel	2,053	1,756
Printing/production and shipping	-	1
Other	159	141
Total expenses	29,393	35,071
Excess of revenue over expenses	$ 1,661	$ 2,792

See accompanying note.

LifeView Group, Inc. and Subsidiaries

Access Behavioral Health
Note to Financial Statements (Regulatory Basis)

September 30, 2024 and 2023

1. Summary of Significant Accounting Policies

The Access Behavioral Health (ABH) financial statements are prepared on a regulatory basis of accounting in accordance with guidelines established by the State of Florida Office of Insurance Regulation. Significant accounting policies for ABH are the same as those described in Note 1 to the accompanying consolidated financial statements of LifeView Group, Inc. and Subsidiaries. Capitation revenue is based on a per-member per-month rate to provide services as a managed behavioral health organization. ABH provides these services for the Company and three comprehensive community mental health centers to provide mental health services to the MMA Plan beneficiaries residing in Regions 1 and 2 in Florida. Subcontracts with the Company are on a full-risk capitated basis and is reported as sub-capitation expense within the statements of operations for ABH.

LifeView Group, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance

Year Ended September 30, 2024

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal Assistance Listing Number	Grantor's Number	Program/ Award Amount	Federal Expenditures	Passed Through to Subrecipients
Federal awards						
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Direct from Substance Abuse and Mental Health Services Adminstration						
P.H.A.S.E. II						
Substance Abuse and Mental Health Services Projects of Regional and National Significance	9/30/23 - 9/29/24	93.243	22T185487A	$ 499,526	$ 498,105	$ -
O.P.U.S						
Substance Abuse and Mental Health Services Projects of Regional and National Significance	5/30/23 - 5/29/24	93.243	22SP83053AC6	340,984	321,125	-
Total Federal Assistance Listing No. 93.243					819,230	-
CCBHC						
Certified Community Behavioral Health Clinic Expansion Grants	9/30/23 - 9/29/24	93.696	22SM86504A	1,000,000	1,000,000	-
Total Federal Assistance Listing No. 93.696					1,000,000	-
Direct from Center for Disease Control and Prevention						
Walton County Prevention Coalition - DFC Support Program						
Drug-Free Communities Support Program Grants	10/31/19 - 9/29/24	93.276	5H79SP081894-10	125,000	146,991	-
Total Federal Assistance Listing No. 93.276					146,991	-

LifeView Group, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance

Year Ended September 30, 2024

(continued)

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal Assistance Listing Number	Grantor's Number	Program/ Award Amount	Federal Expenditures	Passed Through to Subrecipients
Federal awards (continued)						
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)						
Passed through from Big Bend Community Based Care (BB)						
Family Support Team (FST) Wrap						
Mary Lee Allen Promoting Safe and Stable Families Program	7/1/23-6/30/24	93.556	A0921	$ 43,457	$ 31,724	$ -
Big Bend CBC/Child Welfare						
Mary Lee Allen Promoting Safe and Stable Families Program	7/1/23-9/30/24	93.556	A0922		23,847	-
Big Bend CBC/Child Welfare						
Mary Lee Allen Promoting Safe and Stable Families Program	4/1/24-9/30/24	93.556	A0927		20,942	-
Arcadia						
Mary Lee Allen Promoting Safe and Stable Families Program	7/1/23-6/30/24	93.556	Arcadia - 2024		199,580	-
Cabot						
Mary Lee Allen Promoting Safe and Stable Families Program	7/1/23-6/30/24	93.556	Cabot - 2024		296,534	-
New Dawn						
Mary Lee Allen Promoting Safe and Stable Families Program	7/1/23-6/30/24	93.556	New Dawn - 2024		139,569	-
Total Federal Assistance Listing No. 93.556					712,196	-
Passed through from Big Bend Community Based Care (BB)						
Big Bend CBC/Child Welfare						
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	7/1/23-9/30/24	10.561	A0922	21,558,405	3,985	-
Big Bend CBC/Child Welfare						
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	4/1/24-9/30/24	10.561	A0927	15,813,257	3,454	-
Total Federal Assistance Listing No. 10.561					7,439	-

LifeView Group, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance

Year Ended September 30, 2024

(continued)

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal Assistance Listing Number	Grantor's Number	Program/ Award Amount	Federal Expenditures	Passed Through to Subrecipients
Federal awards (continued)						
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)						
Passed through from Big Bend Community Based Care (BB)						
Big Bend CBC/Child Welfare						
Stephanie Tubbs Jones Child Welfare Services Program	7/1/23-9/30/24	93.645	A0922		$ 278,828	$ -
Big Bend CBC/Child Welfare						
Stephanie Tubbs Jones Child Welfare Services Program	4/1/24-9/30/24	93.645	A0927		244,858	-
Total Federal Assistance Listing No. 93.645					523,686	-
Passed through from Big Bend Community Based Care (BB)						
Big Bend CBC/Child Welfare						
Foster Care – Title IV-E	7/1/23-9/30/24	93.658	A0922		1,876,449	-
Big Bend CBC/Child Welfare						
Foster Care – Title IV-E	4/1/24-9/30/24	93.658	A0927		1,573,591	-
Big Bend CBC/Child Welfare						
Foster Care – Title IV-E	9/1/24-9/30/24	93.658	A0934	$ 593,264	2,824	-
Arcadia						
Foster Care – Title IV-E	7/1/23-6/30/24	93.658	Arcadia - 2024		88,013	-
Cabot						
Foster Care – Title IV-E	7/1/23-6/30/24	93.658	Cabot - 2024		15,577	-
Matrix						
Foster Care – Title IV-E	7/1/23-6/30/24	93.658	Matrix - 2024		21,387	-
New Dawn						
Foster Care – Title IV-E	7/1/23-6/30/24	93.658	New Dawn - 2024		57,710	-
Total Federal Assistance Listing No. 93.658					3,635,551	-

LifeView Group, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance

Year Ended September 30, 2024

(continued)

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal Assistance Listing Number	Grantor's Number	Program/ Award Amount	Federal Expenditures	Passed Through to Subrecipients
Passed through from Big Bend Community Based Care (BB)						
Big Bend CBC/Child Welfare						
Adoption Assistance	7/1/23-9/30/24	93.659	A0922		$ 1,321,670	$ -
Big Bend CBC/Child Welfare						
Adoption Assistance	4/1/24-9/30/24	93.659	A0927		190,159	-
Matrix						
Adoption Assistance	7/1/23-6/30/24	93.659	Matrix - 2024		3,221	-
Total Federal Assistance Listing No. 93.659					1,515,050	-
Passed through from Big Bend Community Based Care (BB)						
Big Bend CBC/Child Welfare						
John H. Chafee Foster Care Program for Successful Transition to Adulthood	7/1/23-9/30/24	93.674	A0922		179,423	-
Big Bend CBC/Child Welfare						
John H. Chafee Foster Care Program for Successful Transition to Adulthood	9/1/24-9/30/24	93.674	A0934		15,852	-
Total Federal Assistance Listing No. 93.674					195,275	-

LifeView Group, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance

Year Ended September 30, 2024

(continued)

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal Assistance Listing Number	Grantor's Number	Program/ Award Amount	Federal Expenditures	Passed Through to Subrecipients
Federal awards (continued)						
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)						
Passed through from Big Bend Community Based Care (BB)						
Family Support Team (FST) In Home Secure Services (IHSS)						
Social Services Block Grant	7/1/23-6/30/24	93.667	A0920	$ 79,904	$ 94,146	$ -
Family Support Team (FST) Wrap						
Social Services Block Grant	7/1/23-9/30/24	93.667	A0921	66,860	63,941	-
Big Bend CBC/Child Welfare						
Social Services Block Grant	7/1/23-9/30/24	93.667	A0922		4,825	-
Big Bend CBC/Child Welfare						
Social Services Block Grant	4/1/24-9/30/24	93.667	A0927		3,414	-
Total Federal Assistance Listing No. 93.667					166,326	-
Passed through from Big Bend Community Based Care (BB)						
Family Support Team (FST) In Home Secure Services (IHSS)						
Child Abuse and Neglect State Grants	7/1/23-6/30/24	93.669	A0920	9,013	7,445	-
Family Support Team (FST) Wrap						
Child Abuse and Neglect State Grants	7/1/23-6/30/24	93.669	A0921	7,542	5,057	-
Big Bend CBC/Child Welfare						
Child Abuse and Neglect State Grants	7/1/23-9/30/24	93.669	A0922		382	-
CBC - CAPTA Plans of Safe Care						
Child Abuse and Neglect State Grants	4/1/24-9/30/24	93.669	A0927		270	-
Total Federal Assistance Listing No. 93.669					13,154	-

LifeView Group, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance

Year Ended September 30, 2024

(continued)

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal Assistance Listing Number	Grantor's Number	Program/ Award Amount	Federal Expenditures	Passed Through to Subrecipients
Federal awards (continued)						
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)						
Passed through from Big Bend Community Based Care (BB)						
Substance Abuse and Mental Health Managing Entity:						
Temporary Assistance for Needy Families	7/1/23-6/30/24	93.558	A0110	$ 14,758,725	$ 599,057	$ -
Passed through from Big Bend Community Based Care (BB)						
Big Bend CBC/Child Welfare						
Temporary Assistance for Needy Families	7/1/23-9/30/24	93.558	A0922		2,463,174	-
Big Bend CBC/Child Welfare						
Temporary Assistance for Needy Families	4/1/24-9/30/24	93.558	A0927		2,059,913	
Total Federal Assistance Listing No. 93.558					5,122,144	-
Passed through from Big Bend Community Based Care (BB)						
Substance Abuse and Mental Health Managing Entity:						
Block Grants for Community Health Mental Services	7/1/23-6/30/24	93.958	A0110		1,113,707	-
C.A.T.						
Block Grants for Community Health Mental Services	7/1/23-6/30/24	93.958	A0240	2,805,000	125,722	-
M.R.T.						
Block Grants for Community Health Mental Services	7/1/23-6/30/24	93.958	A0250	1,892,656	328,656	-
PATH						
Block Grants for Community Health Mental Services	7/1/23-6/30/24	93.958	A0260	96,907	19,803	-
Managing Entity BigBend CBC - SRT						
Block Grants for Community Health Mental Services	7/1/23-6/30/24	93.958	A0805	2,429,018	403,579	-
Managing Entity BigBend CBC - Co-Responder						
Block Grants for Community Health Mental Services	7/1/23-6/30/24	93.958	A0806	464,168	36,720	-
Florida Assertive Community Treatment (FACT):						
Block Grants for Community Health Mental Services	7/1/23-6/30/24	93.958	A0170	905,801	98,115	-
Total Federal Assistance Listing No. 93.958					2,126,302	-

LifeView Group, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance

Year Ended September 30, 2024

(continued)

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal Assistance Listing Number	Grantor's Number	Program/ Award Amount	Federal Expenditures	Passed Through to Subrecipients
Federal awards (continued)						
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)						
Passed through from Big Bend Community Based Care (BB)						
Substance Abuse and Mental Health Managing Entity:						
Projects for Assistance in Transition from Homelessness (PATH)	7/1/21-6/30/24	93.150	A0260	$ 33,845	$ 35,624	$ -
Passed through from Big Bend Community Based Care (BB)						
Substance Abuse and Mental Health Managing Entity:						
Block Grants for Prevention and Treatment of Substance Abuse	7/1/23-6/30/24	93.959	A0110		2,928,882	-
T.R.A.C.E.						
Block Grants for Prevention and Treatment of Substance Abuse	9/30/23-9/29/24	93.959	A0810	550,234	272,576	-
Total Federal Assistance Listing No. 93.959					3,201,458	-
Passed through from Big Bend Community Based Care (BB)						
Substance Abuse and Mental Health Managing Entity:						
Opioid STR	7/1/23-6/30/24	93.788	A0110		2,251,223	-
Passed through Florida Alcohol and Drug Abuse Association						
Naltrexone Program (Vivitrol)						
Opioid STR	7/1/23-6/30/24	93.788	DCFFAD202425-28	80,000	250,448	-
Total Federal Assistance Listing No. 93.788					2,501,671	-

LifeView Group, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance

Year Ended September 30, 2024

(continued)

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal Assistance Listing Number	Grantor's Number	Program/ Award Amount	Federal Expenditures	Passed Through to Subrecipients
Federal awards (continued)						
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (CONTINUED)						
Medicaid Cluster						
Passed through from Big Bend Community Based Care (BB)						
Community Based Care – Child Welfare:						
Medical Assistance Program	7/1/23-9/30/24	93.778	A0922		$ 19,922	$ -
Community Based Care – Child Welfare:						
Medical Assistance Program	4/1/24-9/30/24	93.778	A0927		17,268	-
Passed through from Healthy Start Community Coalition of Okaloosa and Walton Counties						
Maternal and Child Health Services Block Grant to the States:						
Medical Assistance Program	7/1/23-6/30/24	93.778	OKA-#01-2022	$ 576,882	543,300	-
Total Federal Assistance Listing No. 93.778					580,490	-
Total U.S. Department of Health and Human Services					22,302,587	-

LifeView Group, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance

Year Ended September 30, 2024

(continued)

Federal Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	Federal Assistance Listing Number	Grantor's Number	Program/ Award Amount	Federal Expenditures	Passed Through to Subrecipients
Federal awards (continued)						
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
Passed through the Assistant Secretary for Community Planning & Development						
Housing First:						
Continuum of Care Program	7/1/23–6/30/24	14.267	FL0634L4H112206	$ 134,810	$ 137,595	$ -
U.S. DEPARTMENT OF TREASURY						
Passed through the City of Pensacola						
Homeless Evaluation Assessment Response Team (HEART)						
Coronavirus Relief Fund	2/4/22-12/31/24	21.019	0.1280.128007.9882.	300,000	90,584	-
Passed through Okaloosa County						
American Rescue Plan Act - ARPA						
Coronavirus State and Local Fiscal Recovery Funds	5/11/21-12/31/24	21.027	NP11111	50,000	3,667	-
Total U.S. Department of Treasury					231,846	-
Total expenditures of federal awards					$ 22,534,433	$ -

LifeView Group, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance

Year Ended September 30, 2024

(continued)

State Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	State Assistance Listing Number	Grantor's Number	Program/ Award Amount	State Expenditures	Passed Through to Subrecipients
State Financial Assistance						
STATE OF FLORIDA DEPARTMENT OF HEALTH						
Passed through from Community Helath Promotion/Bureau of Tobacco Free Florida						
Tobacco Coalition						
State and Community Interventions	7/1/21-6/30/26	64.093	COTJZ	$ 139,524	$ 146,175	-
Total State of Florida Department of Health					146,175	-
STATE OF FLORIDA DEPARTMENT of CHILDREN AND FAMILY SERVICES						
Passed through from Big Bend Community Based Care (BB)						
Big Bend CBC/Child Welfare						
The Independent Living and Road-To-Independence Program	7/1/23-9/30/24	60.112	A0922		19,213	-
Passed through from Big Bend Community Based Care (BB)						
Big Bend CBC/Child Welfare						
Extended Foster Care Program	7/1/23-9/30/24	60.141	A0922		90,760	-
New Dawn						
Extended Foster Care Program	7/1/23-6/30/24	60.141	New Dawn - 2024		358	-
Total State Assistance Listing No. 60.141					91,118	-
Passed through from Big Bend Community Based Care (BB)						
Big Bend CBC/Child Welfare						
CBC - Adoption Services	7/1/23-9/30/24	60.076	A0922		828	-

LifeView Group, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance

Year Ended September 30, 2024

(continued)

State Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	State Assistance Listing Number	Grantor's Number	Program/ Award Amount	State Expenditures	Passed Through to Subrecipients
State Financial Assistance (continued)						
STATE OF FLORIDA DEPARTMENT OF CHILDREN AND FAMILY SERVICES (CONTINUED)						
Passed through from Big Bend Community Based Care (BB)						
Big Bend CBC/Child Welfare						
Out-of-Home Supports	7/1/23-9/30/24	60.074	A0922		$ 99,136	$ -
Big Bend CBC/Child Welfare						
Out-of-Home Supports	4/1/24-9/30/24	60.074	A0927		127,755	-
Big Bend CBC/Child Welfare						
Out-of-Home Supports	9/1/24-9/30/24	60.074	A0934		83	-
Big Bend CBC - Arcadia						
Out-of-Home Supports	7/1/23-6/30/24	60.074	Arcadia - 2024		276,995	-
Big Bend CBC - Cabot						
Out-of-Home Supports	7/1/23-6/30/24	60.074	Cabot - 2024		466,435	-
Big Bend CBC - New Dawn						
Out-of-Home Supports	7/1/23-6/30/24	60.074	New Dawn - 2024		473,547	-
Big Bend CBC - Meridian						
Out-of-Home Supports	7/1/23-6/30/24	60.074	Meridian - 2024		17,400	-
Total State Assistance Listing No. 60.074					1,461,351	-
Passed through from Big Bend Community Based Care (BB)						
Early Childhood Court Case Management & Prevention Services	7/1/23-9/30/24	60.225	A0922		109,019	-
Passed through from Big Bend Community Based Care (BB)						
Community Based Care – Child Welfare:						
CBC - Purchase of Therapeutic Services for Children	7/1/23-6/30/24	60.183	A0927		800	-
Matrix						
CBC - Purchase of Therapeutic Services for Children	7/1/23-6/30/24	60.183	MATRIX - 2024		15,398	-
Total State Assistance Listing No. 60.183					16,198	-
Passed through from Big Bend Community Based Care (BB)						
Centralized Receiving Facility (CRF)						
Centralized Receiving Systems	7/1/23-6/30/24	60.163	A0808	$ 1,582,776	2,617,753	-

LifeView Group, Inc. and Subsidiaries

Schedule of Expenditures of Federal Awards and State Financial Assistance

Year Ended September 30, 2024

(continued)

State Grantor/Pass-Through Grantor/Project Title /Program Title	Grant Period	State Assistance Listing Number	Grantor's Number	Program/ Award Amount	State Expenditures	Passed Through to Subrecipients
State financial assistance (continued)						
STATE OF FLORIDA DEPARTMENT OF CHILDREN AND FAMILY SERVICES (CONTINUED)						
Direct from Dept. of Children and Families (DCF)						
Short Term Residential Treatment (SRT) Expansion						
Lakeview Center Short-Term Residential Treatment (SRT) Expansion	7/1/23-6/30/24	60.286	24010145-429	2,150,000	$ 2,150,000	$ -
Total State of Florida Department of Children and Family Services					6,465,480	-
Office of the State Court Administration						
Post-Adjudicatory Drug Court Program						
Problem Solving Courts	7/1/23-6/30/24	22.029	0100CVX	$ 666,419	623,925	-
Naltrexone (Vivitrol)						
Naltrexone	7/1/23-6/30/24	22.022	OSCAFAD202425-32	121,513	123,794	-
Naltrexone (Vivitrol)						
Medically Assisted Drug Treatment Program	7/1/23-6/30/24	22.030	OSCAFAD202425-32	340,097	190,722	-
Total Office of the State Court Administration					938,441	-
Total expenditures of state financial assistance					$ 7,550,096	$ -

See accompanying notes.

LifeView Group, Inc. and Subsidiaries

Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance

Years Ended September 30, 2024 and 2023

1. Presentation and Basis of Accounting

The schedule of expenditures of federal awards and state financial assistance is prepared on the accrual basis in accordance with accounting principles generally accepted in the United States. It includes all the state and federal expenditures of LifeView Group, Inc. (the Company).

The Company allocates administrative costs to its federal and state programs using a step-down allocation methodology. The methodologies used allow for the allocation of administrative costs across all appropriate components of operations, and are in accordance with Florida Administrative Code 15A-10.014. The Company has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance and instead adheres to an approved federal indirect rate or approved contract indirect rate.

2. Contingencies

The Company has received numerous federal and state grants. The disbursement of funds received under these programs is subject to review and audit by grantor agencies. Any disbursements disallowed by these agencies could become a liability of the Company. In the opinion of management, any such claims will not have a material adverse effect on the financial position of the Company.

3. Subrecipients

In order to fulfill contractual requirements for child protective services, behavioral health services, and vocational services, the Company subcontracts with various community agencies. The Company is responsible for compliance with the funds expended, but all regulatory and contractual obligations are passed to the subrecipients in their contracts.

OTHER REPORTS AND SCHEDULES

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

President/Chief Executive Officer
Chief Financial Officer
The Board of Directors
LifeView Group, Inc. and Subsidiaries

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the consolidated financial statements of LifeView Group, Inc. and Subsidiaries (the Company), which comprise the consolidated balance sheet as of September 30, 2024, and the related consolidated statements of operations and changes in net assets and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated February 7, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered the Company's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Accordingly, we do not express an opinion on the effectiveness of the Company's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's consolidated financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Company's consolidated financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the consolidated financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Saltmarsh Cleaveland & Gund

Pensacola, Florida
February 7, 2025

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND STATE FINANCIAL ASSISTANCE PROJECT AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE, SECTION 215.97, FLORIDA STATUTES, AND CHAPTER 10.650, RULES OF THE AUDITOR GENERAL

President/Chief Executive Officer
Chief Financial Officer
The Board of Directors
LifeView Group, Inc. and Subsidiaries

Report on Compliance for Each Major Federal Program and State Financial Assistance Project

Opinion on Each Major Federal Program and State Project

We have audited LifeView Group, Inc. and Subsidiaries' (the Company)'s compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* and the requirements described in the Florida Department of Financial Services State Projects Compliance Supplement that could have a direct and material effect on each of the Company's major federal programs and state financial assistance projects for the year ended September 30, 2024. The Company's major federal programs and state financial assistance projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Company complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state financial assistance projects for the year ended September 30, 2024.

Basis for Opinion on Each Major Federal Program and State Project

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States (*Government Auditing Standards*); the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); Section 215.97, *Florida Statutes*; and Chapter 10.650, *Rules of the Auditor General*. Our responsibilities under those standards, the Uniform Guidance, Section 215.97, *Florida Statutes*; and Chapter 10.650, *Rules of the Auditor General* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Company and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on compliance for each major federal program and state financial assistance project. Our audit does not provide a legal determination of the Company's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Company's federal programs and state financial assistance projects.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Company's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, Section 215.97, *Florida Statutes*; and Chapter 10.650, *Rules of the Auditor General* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Company's compliance with the requirements of each major federal program and state financial assistance project as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards,* the Uniform Guidance, Section 215.97, *Florida Statutes*; and Chapter 10.650, *Rules of the Auditor General*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Company's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the Company's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, Section 215.97, *Florida Statutes* and Chapter 10.650, *Rules of the Auditor General*, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program or state financial assistance project on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program or state financial assistance project will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program or state financial assistance project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified. Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance, Section 215.97, *Florida Statutes*; and Chapter 10.650, *Rules of the Auditor General*. Accordingly, this report is not suitable for any other purpose.

Saltmarsh Cleaveland & Gund

Pensacola, Florida
February 7, 2025

LIFEVIEW GROUP, INC. AND SUBSIDIARIES

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED SEPTEMBER 30, 2024

Section I - Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the consolidated financial statements audited were prepared in accordance with GAAP:	Unmodified		
Internal control over financial reporting:			
Material weakness(es) identified?	____ yes	X no	
Significant deficiency(ies) identified?			none
	____ yes	X	reported
Noncompliance material to financial statements noted?	____ yes	X no	

Federal Awards and State Financial Assistance

Internal control over major federal programs and state projects:			
Material weakness(es) identified?	____ yes	X no	
Significant deficiency(ies) identified?			none
	____ yes	X	reported
Type of auditor's report issued on compliance for major federal programs and state projects:	Unmodified		
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a), Uniform Guidance; Section 215.97, *Florida Statutes*; or Chapter 10.650, *Rules of the Auditor General*?	____ yes	X no	

Identification of major federal programs:

Assistance Listing number(s)	Name of federal program or cluster
93.659	Adoption Assistance
93.696	Certified Community Behavioral Health Clinic Expansion Grants
93.959	Block Grants for Prevention and Treatment of Substance Abuse

LIFEVIEW GROUP, INC. AND SUBSIDIARIES

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

YEAR ENDED SEPTEMBER 30, 2024

Section I - Summary of Auditor's Results (continued)

Identification of major state projects:

Assistance Listing numbers	Name of state project
22.029	Post-Adjudicatory Drug Court Program
60.163	Centralized Receiving Facility
60.286	Short Term Residential Treatment (SRT) Expansion

Dollar threshold used to distinguish between Type A and Type B programs:	Federal programs:	$750,000
	State projects:	$750,000

Auditee qualified as low-risk auditee? X **yes** ____ **no**

Section II - Financial Statement Findings

No matters were identified.

Section III - Federal Award and State Project Findings and Questioned Costs

No matters were identified.

Section IV - Management Letter and Summary Schedule of Prior Audit Findings

No matters were identified.

General Fund

Fund 001

Pensacola Caring Hearts

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February 23, 2026

TO: Community Partners
RE: Requests for funding for Fiscal Year (FY) 2027

Dear Potential Funding Recipient:

Attached please find the Escambia County Community Partner Funding Request Application, which will be used for budget allocation purposes for the upcoming fiscal year.

The deadline to submit completed applications is Monday, March 30, 2026

The application provides you with adequate space to list all your organization's sources of revenue and your major categories of expenditures. When preparing the requested narratives, a clear and concise response is appreciated. If you need more space, please reference the appropriate question for your answers on any additional documentation.

Applications must be submitted electronically. When submitting your application, please follow all instructions and fill out the questions clearly. There is **an application check list** to ensure all required documents are submitted. **Please check each box to confirm all required documents are included with your new funding request application.**

Escambia County is committed to making information accessible. As part of that effort, documents delivered to Escambia County as part of this project are to meet website guidelines for accessible design set forth by the U.S. Department of Justice under the Title II of the Americans with Disabilities Act (ADA) and web content accessibility guidelines. For this reason, please submit Word format documents if ADA guidelines cannot be met.

We look forward to learning how Escambia County may be able to support your organization to maximize outreach to the citizens of our great county!

Sincerely,

Stephan Hall

Stephan Hall
Finance Director
Escambia County



FISCAL YEAR 2027

ESCAMBIA COUNTY
COMMUNITY PARTNER FUNDING APPLICATION

All agencies requesting funding from Escambia County must submit the below-listed information and complete the attached form. Failure to submit all required information or to complete the form will remove your organization from consideration for funding. Please submit the completed application packet electronically to **Budget@myescambia.com**.

DEADLINE - Monday, March 30, 2026

ELIGIBILITY CRITERIA:

Organizations eligible to apply for funding must:

- Demonstrate funding received from sources other than local governments in an amount at least equal to the amount requested from Escambia County.
- Qualify as: a) a municipality located in Escambia County; b) an organization designated tax exempt by the IRS and incorporated as a not-for-profit corporation with authorization to conduct business in the State of Florida; OR c) an organization incorporated as a for-profit corporation or organized as a limited liability company with authorization to conduct business in the State of Florida.
- Located in and serve residents of Escambia County.
- Provide at least 2 full years (24 months) of independently prepared, audited or reviewed financial statements or tax returns, unless organization was formed within the last 3 years.
- The Board of County Commissioners retains the right to waive the eligibility criteria.

APPLICANTS SHOULD:

- Explain why receiving funding would have a significant impact on their organization.
- Have a mission and programs or services that serve an essential public purpose for the benefit of the community.
- Submit a proposed budget where government funding does not exceed 50% of annual operating budget mandated by statutory or another regulatory requirement.
- Plan to expend funds within 12 months.
- Plan to provide quarterly metric reports and an annual report. ****Please be able to provide the source of your data that will be used to quantify your request.**

Funds may be provided for programs, services, necessary infrastructure, or other initiatives that support the organization's core mission. **Funds will not be provided for:**

- debt reduction, operating deficits, interim or bridge funding or endowment funding,
- individuals or private foundations,
- activities that are religious or political in nature,
- fund drives, annual appeals, fundraising events or general capital campaigns, and
- salaries that do not directly impact the program unless mandated by statutory or regulatory requirement.

When submitting your completed application with all required documents, provide your documents in original Word format or a direct PDF of the Word document. **Please limit scanned documents as much as possible.**

APPLICATION CHECKLIST (Required)

__ Submit a fully completed Agency Funding Request Application.

__ Submit a copy of your organization's current W-9.

__ Submit: a) Certificate of Status as a not-for-profit corporation with authorization to conduct business in the State of Florida and a Letter of Determination from the IRS confirming your organization's federally tax-exempt status or Certificate of Status as an organization incorporated as a for-profit corporation; or b) organized as a limited liability company with authorization to conduct business in the State of Florida.

__ Submit a copy of your organization's 2024 or 2025 tax return. You may submit a 2023 tax return along with explanation for late filing.

__ Submit a copy of your organization's most recent two years of financial statements, with audit if applicable. Updated financials may be requested by the County periodically including prior and subsequent to reward date.

__ Provide **source** used to obtain the data that will be recorded on the quarterly metrics reports and annual report.

GENERAL INFORMATION

Agency Name: Pensacola Caring Hearts

Agency Address: 2105 W GREGORY ST. PENSACOLA FL 32505

Program Name for which funding is being requested: Pensacola Caring Hearts

Amount Requested: $42,000.00

Program Contact: Fannie Finkley

Email: FANNIEFINKLEY@pensacolacaringhearts.org

Contact Phone: (850) 375-1838

Description of Program: We operate mobile food pantry in Escambia County. We provide free food for anyone in need. Our food pantry is available on call 24/7. The $42,000 will be used to cover the direct cost of food for our mobile food trucks and food pantry.

How many years has your organization provided services in the County? 10

How many years has your organization received funding from the County? 9

Explain how receiving County funds would impact your organization:

If Pensacola Caring Hearts received $42,000, we would be able to provide more food and run additional mobile pantry routes for the hungry in Escambia County, thereby alleviating food scarcity in many Escambia County and Pensacola households.

PREVIOUS FISCAL YEAR FUNDING

(If none received, mark N/A and skip to next section.)

Amount received, if applicable: $11,115.00

Briefly discuss how last year's funds were used? We provided and distributed free food to anyone in need. We conducted 24-hour mobile food pantries throughout Escambia County. We purchased 10-20 THOUSAND POUNDS of food for EACH month for the mobile pantry. We also used our Escambia County funding to cover operational costs such as rent and utilities.

Briefly describe the County's Return on Investment relative to last year's funding and the measurable impact your program had on the citizens of Escambia County? We fed every Escambia County resident that needed and requested food. The number of Escambia County Residents with food insecurity has continued to increase every year.

CURRENT FISCAL YEAR FUNDING REQUEST

Briefly explain how the requested funding will be used to support the program. Why is the program a benefit to the citizens of Escambia County? Pensacola Caring Hearts feeds anybody in need of food. We facilitate the distribution of 20,000 – 40,000 pounds of food each month in various locations throughout Escambia County. The organization also maintains a food pantry that is accessible to those in need 24 hours a day/7 day a week. Pensacola Caring Hears facilitate the pack-up and delivery of food and individuals who need transportation to food distribution sites. The organization's volunteers also provide transportation for the elderly and homeless who are in need of food. Our organization has grown and our food giveaway has doubled, so we are in need of more food each month to meet the higher demand.

Is your program a governmental function or requirement? If so, please site regulatory/statutory requirement and explain: Our program is not a governmental function or requirement.

SIMILAR/PARTNER ORGANIZATIONS

List any other public or private organizations/agencies who provide similar services in the area, and how you have partnered with those organizations: N/A – While there are other food banks in Escambia County, Pensacola Caring Hearts is the only food bank with a mobile pantry.

Please differentiate your program from other similar programs and explain why you are the best agency to provide the program. As Pensacola Caring Hearts is the only food bank with a mobile pantry, we are the only food bank that can alternate pantry sites in order to serve the maximum number of citizens.

FUNDING

Will these funds be used for salaries/administrative costs or direct programming costs? Please provide a breakdown by percentage within each category. NOTE: Only salaries directly related to the approved program/project are eligible for funding.

- Percentage for salaries/administrative costs: 10%
- Percentage for direct programming costs: 90%

If only a portion of your requested funding is granted, how will you offset the difference?

Pensacola Caring Hearts will offset the difference with donations and fund raisers.

If the requested funding can be used as a match for other funding, please provide the details below and include the amount and match ratio: N/A – there is no match.

Does your organization request funding from other governmental entities or non-profit agencies? If so, list each agency from which you request funds and the amount. Explain what those funds would be used for, and whether there is any duplication of funding.

N/A

GOALS AND METRICS

Please provide "specific and measurable" metrics in the following three sections:

a) Please complete the Agency Metrics Scorecard below by listing up to three primary goals this program is targeting. For example, "reduce homelessness in Escambia County by "X"%." Provide three years of trends. If your Agency received funding the previous fiscal year, use the same metrics for consistent measurement. ALL agencies are required to fill out this template.

Goals & Metrics Scorecard	FY25	FY26	FY27	% Change
1. 1 Number of families receiving food from pantry or truck	50	70	75	7%
2. Number of pounds of food distributed	60,000	120,000	360,000	66%
3.. Number of community events to educate individuals on nutrition and to provide food to the hungry	12	12	18	33%

b) Please state the source used to provide your program metrics Program metrics are based on internal organizational records maintained by staff and volunteers, including intake logs, service delivery tracking sheets, distribution records, attendance/sign-in sheets, and financial documentation from fundraising and program operations. Additional data is collected through direct service reports from program participants, partner agency referrals, and monthly activity summaries compiled by program leadership.

c) Please list up to three program goals by which your organization will measure the success of your program. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months utilizing County funding."

Program Goals	FY27
1. Increase Food and Basic Needs Support	7,704 Households
2. Increase Household Stability and Resource Connection	7,704 Families
3. Increase Community Outreach and Program Involvement	18 Community Events

d) Please list the actual baseline statistics/metrics for the performance measure(s) listed above. For example, "number of families successfully transitioned into permanent housing and stabilized for 6

months in previous fiscal year."

Baseline for Goals	FY26
1. 1. **Food and Basic Needs Support (Baseline)** o In FY 2024–25, the program served approximately **7,200 families** through food distribution and emergency assistance services. This included regular pantry distributions and community outreach efforts designed to address food insecurity and immediate household needs. 2. **Household Stability and Resource Connection (Baseline)** o During FY 2024–25, approximately **7,200 households (100% of served families)** received access to basic resource navigation support, with referrals provided as needed for housing assistance, utility assistance, and supplemental nutrition programs (SNAP). All service interactions were documented through intake and distribution tracking systems. 3. **Program Growth and Community Reach (Baseline)** o In FY 2024–25, the program distributed approximately **240,000 pounds of food** across **12 community events**, establishing a strong baseline for community engagement and food distribution capacity. These events served as key access points for families in need and reflected consistent outreach and service delivery throughout the fiscal year.	

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program, you are not required to complete the information for the previous budget year. Please add any additional income or expense sources to the table as necessary to complete your budget application. **Please round figures to the nearest whole dollar.**

INCOME TABLE			
	Most Recently Completed Budget Year - FY 2024-25	Current Budget Year FY 2025-26	Proposed Budget Year FY 2026-27
Contributions/Donations from Private Sources	$ 33,000	$ 53,785	$ 56,000
Programmatic Income	$ 0	$ 5,000	$ 10,000
County Funding/Direct Contribution	$ 12,000	$ 11,115	$ 42,000
County Funding by Other Source (a)	$ 0	$ 0	$ 0
City Funding	$ 0	$ 0	$ 0
Local Non-Profit Funding	$ 0	$ 0	$ 0
State Funding	$ 0	$ 0	$ 0
Federal Funding	$ 0	$ 0	$ 0
Memberships	$ 3,000	$ 3,500	$ 4,000
Investment Income	$ 0	$ 0	$ 0
Other Income (b)	$ 0	$ 0	$ 0
Total Income	$ 48,000	$ 73,400	$ 112,000

Please explain by fiscal year any amount listed in "County Funding by Other Source" line item. (Example: Commissioner Community Support funding, Sheriff's Office funding, etc.)

N/A

Please explain by fiscal year any amount listed in the "Other Income" line item.

N/A

EXPENSES TABLE			
	Most Recently Completed Budget Year FY 2024-25	Current Budget Year FY 2025-26	Proposed Budget Year FY 2026-27
Total Number of Staff	0	0	0
Salaries and Wages	$ 0	$0	$0
Employee Benefits	$ 0	$ 0	$ 0
Professional Services	$ 0	$ 0	$ 0
Contractual Services	$ 0	$ 0	$ 0
Travel Expenses	$ 2,000	$ 2,500	$ 3,000
Rentals and Leases	$ 1,800	$ 1,800	$ 1,800
Communication	$ 2,000	$ 2,400	$ 2,800
Postage and Freight	$ 0	$ 0	$ 0
Repair and Maintenance	$ 0	$ 0	$ 0
Printing and Binding	$ 2,000	$ 2,600	$ 3,000
Marketing and Promotion	$ 1,500	$ 3,000	$ 4,500
Fuel	$ 2,000	$ 3,500	$ 4,500
Supplies	$ 5,000	$ 7,000	$ 14,000
Event Expenses	$ 36,000	$ 72,000	$ 78,400
Capitalizable Assets for County Funding (a)	$ 0	$ 0	$ 0
Other Expenses (b)	$ 0	$ 0	$ 0
Total Expenses	$ 52,300	$ 94,800	$ 112,000
Net Income - (Revenue minus Expense)	$ (4,300)	$ (21,400)	$ 0

Please explain any capitalizable assets (vehicles, land, or equipment) contained in your request.

_____

_____n/a_____

_____

_____

_____

Please explain any request listed in the "Other Expenses" line item. _____

_____

_____n/a_____

_____

_____

BUDGET QUESTIONS

1. Does your agency operate on Calendar Year, State Fiscal Year, or Fiscal Year?

_____Calendar Year_____

2. Please explain any discrepancies in the Expense Table and your agency's Financial Statements. The income and expenses table are based on programmatic expenses while the financials reflect the entire organization._____

3. Please explain any Net Income (Revenue less Expense) represented in the Expense Table above on the bottom row. What is the planned use for these residual funds? _____

_____N/A_____

4. Please list the salary of the top 5 employees, names and positions of your organization. If there are multiple agencies funded by or through your agency allocation, please add those employees to this list by agency.

Name	Position	Salary
n/a		$
		$
		$

5. Please provide the total amount of cash and investments on hand. __0_____

_____

6. Does your organization charge fees for services? If so, provide a list of fees charged.

Pensacola Caring Hearts does not charge fees for services.

_____

_____

Does your organization require background checks from volunteers and staff? _____

No

What is the source of your reportable data?

The reportable data for this program is collected and maintained through internal organizational tracking systems and documentation processes. Primary data sources include client intake forms, service logs, food distribution records, event attendance/sign-in sheets, and referral tracking documentation completed by program staff and volunteers. Financial data is supported by organizational accounting records, donation tracking reports, and funding award documentation. Additional program data is compiled from monthly and quarterly internal reports, which summarize service delivery outcomes, participation levels, and community outreach activities. All data is reviewed and verified by program leadership to ensure accuracy, consistency, and compliance with reporting requirements.

I hereby certify that the information provided above is a true and correct statement relating to the organization requesting funding named above.

Fannie Finkley ___FANNIE FINKLEY

_____

Name

_____PRESIDENT

06/07/2026_____

Title Date

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give form to the requester. Do not send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See ***Specific Instructions*** on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

PENSACOLA CARING HEARTS INC.

2 Business name/disregarded entity name, if different from above.

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☑ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . .

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☐ Other (see instructions)

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . ☐

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) 5

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

5 Address (number, street, and apt. or suite no.). See instructions.

1501 W AVERY ST

6 City, state, and ZIP code

PENSACOLA, FLORIDA 32501

Requester's name and address (optional)

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			–		–				

or

Employer identification number

4	6	–	3	6	0	9	6	6	0

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here **Signature of U.S. person** Jannie Finkley **Date** 06/16/2024

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date:
MAY 13 2015

PENSACOLA CARING HEARTS INC
1501 W AVERY ST
PENSACOLA, FL 32501-1807

Employer Identification Number:
46-3609660
DLN:
17053346342004
Contact Person:
MS. D. JAMES ID# 52423
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990 Required:
Yes
Effective Date of Exemption:
March 10, 2014
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Sincerely,

Tamara Ripperda

Director, Exempt Organizations

Letter 947

Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form
Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form, as it may be made public.
Go to *www.irs.gov/Form990EZ* for instructions and the latest information.

OMB No. 1545-0047

2025

Open to Public Inspection

A For the 2025 calendar year, or tax year beginning 01/01/2025 and ending 12/31/2025

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
PENSACOLA CARING HEARTS

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
1501 W AVERY ST

City or town, state or province, country, and ZIP or foreign postal code
PENSACOLA, FL 32501

D Employer identification number
46-3609660

E Telephone number
850-375-1838

F Group Exemption Number

G Accounting Method: ☑ Cash ☐ Accrual Other (specify):

H Check ☑ if the organization is **not** required to attach Schedule B (Form 990).

I Website: WWW.PENSACOLACARINGHEARTS.ORG

J Tax-exempt status (check only one) — ☑ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

K Form of organization: ☑ Corporation ☐ Trust ☐ Association ☐ Other:

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are $200,000 or more, or if total assets (Part II, column (B)) are $500,000 or more, file Form 990 instead of Form 990-EZ . . . . . $ 73,400

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I . . . . . ☑

Revenue	1	Contributions, gifts, grants, and similar amounts received		1	70,400
	2	Program service revenue including government fees and contracts		2	0
	3	Membership dues and assessments		3	3,000
	4	Investment income		4	0
	5a	Gross amount from sale of assets other than inventory	5a 0		
	b	Less: cost or other basis and sales expenses	5b 0		
	c	Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)		5c	0
	6	Gaming and fundraising events:			
	a	Gross income from gaming (attach Schedule G if greater than $15,000)	6a 0		
	b	Gross income from fundraising events (not including $ 0 of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds $15,000)	6b 0		
	c	Less: direct expenses from gaming and fundraising events	6c 0		
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)		6d	0
	7a	Gross sales of inventory, less returns and allowances	7a 0		
	b	Less: cost of goods sold	7b 0		
	c	Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)		7c	0
	8	Other revenue (describe in Schedule O)		8	0
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8		9	73,400
Expenses	10	Grants and similar amounts paid (list in Schedule O)		10	0
	11	Benefits paid to or for members		11	0
	12	Salaries, other compensation, and employee benefits		12	0
	13	Professional fees and other payments to independent contractors		13	0
	14	Occupancy, rent, utilities, and maintenance		14	15,000
	15	Printing, publications, postage, and shipping		15	5,000
	16	Other expenses (describe in Schedule O)		16	50,400
	17	**Total expenses.** Add lines 10 through 16		17	70,400
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 9)		18	3,000
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)		19	12,306
	20	Other changes in net assets or fund balances (explain in Schedule O)		20	0
	21	Net assets or fund balances at end of year. Combine lines 18 through 20		21	15,306

Part II **Balance Sheets** (see the instructions for Part II)
Check if the organization used Schedule O to respond to any question in this Part II . . . . . ☐

		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	12,306	22	15,306
23	Land and buildings	0	23	0
24	Other assets (describe in Schedule O)	0	24	0
25	**Total assets**	12,306	25	15,306
26	**Total liabilities** (describe in Schedule O)	0	26	0
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	12,306	27	15,306

Part III **Statement of Program Service Accomplishments** (see the instructions for Part III)
Check if the organization used Schedule O to respond to any question in this Part III . . ☐

What is the organization's primary exempt purpose? See Schedule O, Statement 1

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

28 PURCHASE AND DISTRIBUTE FREE FOOD TO FAMILIES IN NEED. WE HAVE A FOOD PANTRY AVAILABLE ON CALL 24 HOURS A DAY 7 DAYS A WEEK. WE DO 2 TO 4 MOBILE FOOD PANTRIES A
(Continued on Schedule O, Statement 2)
(Grants $ 12,500) If this amount includes foreign grants, check here . . . . . ☐ **28a** 70,400

29
(Grants $) If this amount includes foreign grants, check here . . . . . ☐ **29a**

30
(Grants $) If this amount includes foreign grants, check here . . . . . ☐ **30a**

31 Other program services (describe in Schedule O) . . . . . .
(Grants $ 0) If this amount includes foreign grants, check here . . . . . ☐ **31a** 0

32 **Total program service expenses** (add lines 28a through 31a) **32** 70,400

Part IV **List of Officers, Directors, Trustees, and Key Employees** (list each one even if not compensated—see the instructions for Part IV)
Check if the organization used Schedule O to respond to any question in this Part IV . . . . . ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/ 1099-NEC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
FANNIE FINKLEY PRESIDENT	40.00	0	0	0
FERLISSA FINKLEY SECRETARY	30.00	0	0	0
QUENTIN FINKLEY MEMBER	30.00	0	0	0
BERTHA LAMPKINS MEMBER	25.00	0	0	0
RENE FINKLEY MEMBER	20.00	0	0	0
JOANN EVANS MEMBER	10.00	0	0	0
JANICE AVANT MEMBER	5.00	0	0	0
Carol Brundridge VICE-PRESIDENT	5.00	5	5	5
CHRISTOPHER FINKLEY MEMBER	10.00	0	0	0
PATRICA AVANT TREASURER	25.00	0	0	0

Part V **Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V . ☐

			Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33		✔
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions	34		✔
35a	Did the organization have unrelated business gross income of $1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a		✔
b	If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b		
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c		✔
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		✔
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions 37a 0			
b	Did the organization file **Form 1120-POL** for this year?	37b		✔
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee; **or** were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a		✔
b	If "Yes," complete Schedule L, Part II, and enter the total amount involved 38b			
39	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on line 9 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b			
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911: 0 ; section 4912: 0 ; section 4955: 0			
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		✔
c	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 0			
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization 0			
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		✔
41	List the states with which a copy of this return is filed: FL			
42a	The organization's books are in care of: FERLISSA FINKLEY Telephone no. 850-291-7723 Located at: 1501 W AVERY ST, PENSACOLA, FL 32501 ZIP + 4 32501			
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	42b		✔
c	At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country:	42c		✔
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041**—Check here ☐ and enter the amount of tax-exempt interest received or accrued during the tax year 43			
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		✔
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		✔
c	Did the organization receive any payments for indoor tanning services during the year?	44c		✔
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		✔
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions	45b		✔

			Yes	No
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46		✔

Part VI Section 501(c)(3) Organizations Only

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

			Yes	No
47	Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	47		✔
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		✔
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a		✔
b	If "Yes," was the related organization a section 527 organization?	49b		

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/ 1099-NEC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
None				

f Total number of other employees paid over $100,000

51 Complete this table for the organization's five highest compensated independent contractors who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
None		

d Total number of other independent contractors each receiving over $100,000

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A ☑ **Yes** ☐ **No**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer	Date
Ferlissa Finkley, SECRETARY	
Officer's name and title	

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name			Firm's EIN	
Firm's address			Phone no.	

May the IRS discuss this return with the preparer shown above? See instructions ☐ **Yes** ☐ **No**

SCHEDULE A (Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2025

Open to Public Inspection

Name of the organization	Employer identification number
PENSACOLA CARING HEARTS	46-3609660

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
7 ☑ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization must generally satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations . . . . . ☐

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	70,000	34,500	32,000	45,000	70,400	251,900
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	70,000	34,500	32,000	45,000	70,400	251,900
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4						251,900

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
7 Amounts from line 4	70,000	34,500	32,000	45,000	70,400	251,900
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						251,900

12 Gross receipts from related activities, etc. (see instructions) **12**

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . . ☐

Section C. Computation of Public Support Percentage

14	Public support percentage for 2025 (line 6, column (f), divided by line 11, column (f))	**14**	100 %
15	Public support percentage from 2024 Schedule A, Part II, line 14	**15**	100 %

16a **33 1/3% support test—2025.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ☐

b **33 1/3% support test—2024.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ☑

17a **10%-facts-and-circumstances test—2025.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . . . ☐

b **10%-facts-and-circumstances test—2024.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . . . ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . . ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2025 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2024 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2025** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2024** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests—2025.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support tests—2024.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* ***Part VI*** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* ***Part VI*** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* ***Part VI*** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in* ***Part VI*** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in* ***Part VI****, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* ***Part VI****.*	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* ***Part VI****.*	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* ***Part VI****.*	9b		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* ***Part VI****.*	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on line 11a above?	11b		
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* ***Part VI****.*	11c		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in* ***Part VI*** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	2		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* ***Part VI*** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s), or (ii) serving on the governing body of a supported organization? *If "No," explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	2		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* ***Part VI*** *the role the organization's supported organizations played in this regard.*	3		

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (****see instructions****).*

a ☐ The organization satisfied the Activities Test. *Complete* ***line 2*** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* ***line 3*** *below.*

c ☐ The organization supported a governmental supported organization. *Describe in* ***Part VI*** *how you supported a governmental supported organization (see instructions).*

			Yes	No
2	Activities Test. ***Answer lines 2a and 2b below.***			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of its supported organization(s)? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to each of its supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations. ***Answer lines 3a, 3b, and 3c below.***			
a	Are the organization and its supported organization(s) part of an integrated system (for example, a hospital system)? *If "Yes," provide details in* ***Part VI****.*	3a		
b	Did the organization direct the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* ***Part VI*** *the role played by the organization in this regard.*	3b		
c	Did the organization have the power to regularly appoint or elect (and remove) a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in* ***Part VI.***	3c		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in* ***Part VI***). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A—Adjusted Net Income			(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3.	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	**Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	8		

Section B—Minimum Asset Amount			(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
c	Fair market value of other non-exempt-use assets	1c		
d	**Total** (add lines 1a, 1b, and 1c)	1d		
e	**Discount** claimed for blockage or other factors *(explain in detail in* ***Part VI****)*:			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
3	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 0.035.	6		
7	Recoveries of prior-year distributions	7		
8	**Minimum Asset Amount** (add line 7 to line 6)	8		

Section C—Distributable Amount				Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1		
2	Enter 0.85 of line 1.	2		
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4	Enter greater of line 2 or line 3.	4		
5	Income tax imposed in prior year	5		
6	**Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** *(continued)*

Section D—Distributions			**Current Year**
1	Amounts paid to supported organizations to accomplish exempt purposes	1	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4	Amounts paid to acquire exempt-use assets	4	
5	Qualified set-aside amounts (prior IRS approval required—*provide details in* ***Part VI***)	5	
6	**Total annual distributions.** Add lines 1 through 5.	6	
7	Distributions to attentive supported organizations to which the organization is responsive (*provide details in* ***Part VI***). See instructions.	7	
8	Distributable amount for 2025 from Section C, line 6	8	
9	Line 7 amount divided by line 8 amount	9	

Section E—Distribution Allocations (see instructions)		**(i) Excess Distributions**	**(ii) Underdistributions Pre-2025**	**(iii) Distributable Amount for 2025**
1	Distributable amount for 2025 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2025 (reasonable cause required—*explain in* ***Part VI***). See instructions.			
3	Excess distributions carryover, if any, to 2025			
a	**From 2020**			
b	**From 2021**			
c	From 2022			
d	From 2023			
e	From 2024			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2025 distributable amount			
i	Carryover from 2020 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2025 from Section D, line 6: $			
a	Applied to underdistributions of prior years			
b	Applied to 2025 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2025, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* ***Part VI***. See instructions.			
6	Remaining underdistributions for 2025. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* ***Part VI***. See instructions.			
7	**Excess distributions carryover to 2026.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	**Excess from 2021** . . .			
b	Excess from 2022 . . .			
c	Excess from 2023 . . .			
d	Excess from 2024 . . .			
e	Excess from 2025 . . .			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, 3b, and 3c; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5 and 7; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

SCHEDULE O (Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization	Employer identification number
PENSACOLA CARING HEARTS	46-3609660

Form 990-EZ, Part I, Line 10 - Escambia County grant for 12,500

Form 990-EZ, Part I, Line 16 - For food and household goods for the community

Primary Exempt Purpose

Primary Exempt Purpose

As an independent non-profit 501(c)3 organization, the mission of Pensacola Caring Hearts Inc. is to provide seniors and children the opportunity to participate in programs, services and activities to meet the diverse, social, educational, cultural and recreational needs of the community. We are devoted to empowering the community to ensure access to healthy food, nutrition education and advocacy for anybody who are at risk of hunger. Pensacola Caring Hearts Inc. seeks to build and foster a strong sense of a metropolitan community and improve the quality of life for people of all ages.

First Program Service Accomplishments Description

Description

MONTH. WE GIVE OUT FREE FOOD IN ESCAMBIA AND SANTA ROSA COUNTIES. IT COST US $750.00 PER 5000LBS OF FOOD PER TRUCK. FOOD INCLUDES FRESH PRODUCE, BAKE GOODS, FROZEN MEATS, BEVERAGES, CANNED GOODS AND DAIRY PRODUCTS.

Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form
Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form, as it may be made public.
Go to *www.irs.gov/Form990EZ* for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning 01/01/2024 **and ending** 12/31/2024

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
PENSACOLA CARING HEARTS

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
1501 W AVERY ST

City or town, state or province, country, and ZIP or foreign postal code
PENSACOLA, FL 32501

D Employer identification number
46-3609660

E Telephone number
850-375-1838

F Group Exemption Number

G Accounting Method: ☑ Cash ☐ Accrual Other (specify):

H Check ☐ if the organization is **not** required to attach Schedule B (Form 990).

I Website: WWW.PENSACOLACARINGHEARTS.ORG

J Tax-exempt status (check only one) – ☑ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

K Form of organization: ☑ Corporation ☐ Trust ☐ Association ☐ Other:

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are $200,000 or more, or if total assets (Part II, column (B)) are $500,000 or more, file Form 990 instead of Form 990-EZ . . . . . $ 48,000

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I . . . . . ☑

Revenue	1	Contributions, gifts, grants, and similar amounts received		1	45,000
	2	Program service revenue including government fees and contracts		2	0
	3	Membership dues and assessments		3	3,000
	4	Investment income		4	0
	5a	Gross amount from sale of assets other than inventory	5a 0		
	b	Less: cost or other basis and sales expenses	5b 0		
	c	Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)		5c	0
	6	Gaming and fundraising events:			
	a	Gross income from gaming (attach Schedule G if greater than $15,000)	6a 0		
	b	Gross income from fundraising events (not including $ 0 of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds $15,000)	6b 0		
	c	Less: direct expenses from gaming and fundraising events	6c 0		
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)		6d	0
	7a	Gross sales of inventory, less returns and allowances	7a 0		
	b	Less: cost of goods sold	7b 0		
	c	Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)		7c	0
	8	Other revenue (describe in Schedule O)		8	0
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8		9	48,000
Expenses	10	Grants and similar amounts paid (list in Schedule O)		10	12,500
	11	Benefits paid to or for members		11	0
	12	Salaries, other compensation, and employee benefits		12	0
	13	Professional fees and other payments to independent contractors		13	0
	14	Occupancy, rent, utilities, and maintenance		14	9,600
	15	Printing, publications, postage, and shipping		15	1,200
	16	Other expenses (describe in Schedule O)		16	25,200
	17	**Total expenses.** Add lines 10 through 16		17	48,500
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 9)		18	-500
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)		19	12,806
	20	Other changes in net assets or fund balances (explain in Schedule O)		20	0
	21	Net assets or fund balances at end of year. Combine lines 18 through 20		21	12,306

Part II **Balance Sheets** (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II . . . . . ☐

		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	12,806	22	12,306
23	Land and buildings	0	23	0
24	Other assets (describe in Schedule O)	0	24	0
25	**Total assets**	12,806	25	12,306
26	**Total liabilities** (describe in Schedule O)	0	26	0
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	12,806	27	12,306

Part III **Statement of Program Service Accomplishments** (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III . . ☐

What is the organization's primary exempt purpose? See Schedule O, Statement 1

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

28	PURCHASE AND DISTRIBUTE FREE FOOD TO FAMILIES IN NEED. WE HAVE A FOOD PANTRY AVAILABLE ON CALL 24 HOURS A DAY 7 DAYS A WEEK. WE DO 2 TO 4 MOBILE FOOD PANTRIES A (Continued on Schedule O, Statement 2) (Grants $ 12,500) If this amount includes foreign grants, check here ☐	28a	25,200
29	(Grants $) If this amount includes foreign grants, check here ☐	29a	
30	(Grants $) If this amount includes foreign grants, check here ☐	30a	
31	Other program services (describe in Schedule O) (Grants $ 0) If this amount includes foreign grants, check here ☐	31a	0
32	**Total program service expenses** (add lines 28a through 31a)	32	25,200

Part IV **List of Officers, Directors, Trustees, and Key Employees** (list each one even if not compensated—see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV . . . . . ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/ 1099-NEC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
FANNIE FINKLEY PRESIDENT	40.00	0	0	0
FERLISSA FINKLEY SECRETARY	25.00	0	0	0
QUENTIN FINKLEY MEMBER	35.00	0	0	0
BERTHA LAMPKINS MEMBER	20.00	0	0	0
RENE FINKLEY MEMBER	10.00	0	0	0
JOANN EVANS MEMBER	10.00	0	0	0
JANICE AVANT MEMBER	20.00	0	0	0
Carol Brundridge VICE-PRESIDENT	10.00	0	0	0
CHRISTOPHER FINKLEY MEMBER	25.00	0	0	0
PATRICA AVANT TREASURER	35.00	0	0	0

Part V **Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V . ☐

			Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33		✔
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions	34		✔
35a	Did the organization have unrelated business gross income of $1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a		✔
b	If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b		
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c		✔
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		✔
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions 37a 0			
b	Did the organization file **Form 1120-POL** for this year?	37b		✔
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee; **or** were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a		✔
b	If "Yes," complete Schedule L, Part II, and enter the total amount involved 38b			
39	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on line 9 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b			
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911: 0 ; section 4912: 0 ; section 4955: 0			
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		✔
c	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 0			
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization 0			
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		✔
41	List the states with which a copy of this return is filed: FL			
42a	The organization's books are in care of: FERLISSA FINKLEY Telephone no. 850-798-6543 Located at: 1501 W AVERY ST, PENSACOLA, FL 32501 ZIP + 4 32501			
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	42b		✔
c	At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country:	42c		✔
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041**—Check here ☐ and enter the amount of tax-exempt interest received or accrued during the tax year 43			
			Yes	No
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		✔
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		✔
c	Did the organization receive any payments for indoor tanning services during the year?	44c		✔
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		✔
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions	45b		✔

			Yes	No
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46		✔

Part VI **Section 501(c)(3) Organizations Only**

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

			Yes	No
47	Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	47		✔
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		✔
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a		✔
b	If "Yes," was the related organization a section 527 organization?	49b		

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/ 1099-NEC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
None				

f Total number of other employees paid over $100,000

51 Complete this table for the organization's five highest compensated independent contractors who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
None		

d Total number of other independent contractors each receiving over $100,000

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A ☑ **Yes** ☐ **No**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer — Date

Ferlissa Finkley, SECRETARY

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name			Firm's EIN	
Firm's address			Phone no.	

May the IRS discuss this return with the preparer shown above? See instructions ☐ **Yes** ☐ **No**

SCHEDULE A (Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization	Employer identification number
PENSACOLA CARING HEARTS	46-3609660

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)
3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:
5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
7 ☑ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations . . . . . .

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	68,450	70,000	34,500	32,000	45,000	249,950
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	68,450	70,000	34,500	32,000	45,000	249,950
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4						249,950

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4	68,450	70,000	34,500	32,000	45,000	249,950
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						249,950

12 Gross receipts from related activities, etc. (see instructions) 12

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . . ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)) . . . . 14 100 %

15 Public support percentage from 2023 Schedule A, Part II, line 14 . . . . . 15 100 %

16a **33 1/3% support test—2024.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here**. The organization qualifies as a publicly supported organization . . . . . ☐

b **33 1/3% support test—2023.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here**. The organization qualifies as a publicly supported organization . . . . . ☑

17a **10%-facts-and-circumstances test—2024.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here**. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . . . ☐

b **10%-facts-and-circumstances test—2023.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here**. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . . . ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . . ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2023 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2024** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2023** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests—2024.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

b **33 1/3% support tests—2023.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* ***Part VI*** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* ***Part VI*** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* ***Part VI*** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in* ***Part VI*** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in* ***Part VI****, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* ***Part VI****.*	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* ***Part VI****.*	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* ***Part VI****.*	9b		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* ***Part VI****.*	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on line 11a above?	11b		
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* ***Part VI****.*	11c		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in* ***Part VI*** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	2		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* ***Part VI*** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s), or (ii) serving on the governing body of a supported organization? *If "No," explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	2		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* ***Part VI*** *the role the organization's supported organizations played in this regard.*	3		

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (****see instructions****).*

a ☐ The organization satisfied the Activities Test. *Complete* ***line 2*** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* ***line 3*** *below.*

c ☐ The organization supported a governmental entity. *Describe in* ***Part VI*** *how you supported a governmental entity (see instructions).*

			Yes	No
2	Activities Test. ***Answer lines 2a and 2b below.***			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations. ***Answer lines 3a and 3b below.***			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in* ***Part VI****.*	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* ***Part VI*** *the role played by the organization in this regard.*	3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in* ***Part VI***). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A—Adjusted Net Income			(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	**1**		
2	Recoveries of prior-year distributions	**2**		
3	Other gross income (see instructions)	**3**		
4	Add lines 1 through 3.	**4**		
5	Depreciation and depletion	**5**		
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	**6**		
7	Other expenses (see instructions)	**7**		
8	**Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	**8**		

Section B—Minimum Asset Amount			(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a	Average monthly value of securities	**1a**		
b	Average monthly cash balances	**1b**		
c	Fair market value of other non-exempt-use assets	**1c**		
d	**Total** (add lines 1a, 1b, and 1c)	**1d**		
e	**Discount** claimed for blockage or other factors *(explain in detail in* ***Part VI****)*:			
2	Acquisition indebtedness applicable to non-exempt-use assets	**2**		
3	Subtract line 2 from line 1d.	**3**		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	**4**		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	**5**		
6	Multiply line 5 by 0.035.	**6**		
7	Recoveries of prior-year distributions	**7**		
8	**Minimum Asset Amount** (add line 7 to line 6)	**8**		

Section C—Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	**1**	
2	Enter 0.85 of line 1.	**2**	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	**3**	
4	Enter greater of line 2 or line 3.	**4**	
5	Income tax imposed in prior year	**5**	
6	**Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	**6**	

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** *(continued)*

Section D—Distributions			**Current Year**
1	Amounts paid to supported organizations to accomplish exempt purposes	**1**	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	**2**	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	**3**	
4	Amounts paid to acquire exempt-use assets	**4**	
5	Qualified set-aside amounts (prior IRS approval required—*provide details in* ***Part VI***)	**5**	
6	Other distributions (*describe in* ***Part VI***). See instructions.	**6**	
7	**Total annual distributions.** Add lines 1 through 6.	**7**	
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in* ***Part VI***). See instructions.	**8**	
9	Distributable amount for 2024 from Section C, line 6	**9**	
10	Line 8 amount divided by line 9 amount	**10**	

Section E—Distribution Allocations (see instructions)		**(i) Excess Distributions**	**(ii) Underdistributions Pre-2024**	**(iii) Distributable Amount for 2024**
1	Distributable amount for 2024 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2024 (reasonable cause required—*explain in* ***Part VI***). See instructions.			
3	Excess distributions carryover, if any, to 2024			
a	**From 2019**			
b	**From 2020**			
c	From 2021			
d	From 2022			
e	From 2023			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2024 distributable amount			
i	Carryover from 2019 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2024 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2024 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* ***Part VI***. See instructions.			
6	Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* ***Part VI***. See instructions.			
7	**Excess distributions carryover to 2025.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	**Excess from 2020** . . .			
b	Excess from 2021 . . .			
c	Excess from 2022 . . .			
d	Excess from 2023 . . .			
e	Excess from 2024 . . .			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

SCHEDULE O (Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization	Employer identification number
PENSACOLA CARING HEARTS	46-3609660

Form 990-EZ, Part I, Line 10 - County grant 12500 recieved for food pantries

Form 990-EZ, Part I, Line 16 - Food cost $1500 for 12 months Mobile Food Pantry Food Pantry 600.00 per month

Primary Exempt Purpose

Primary Exempt Purpose

As an independent non-profit 501(c)3 organization, the mission of Pensacola Caring Hearts Inc. is to provide seniors and children the opportunity to participate in programs, services and activities to meet the diverse, social, educational, cultural and recreational needs of the community. We are devoted to empowering the community to ensure access to healthy food, nutrition education and advocacy for anybody who are at risk of hunger. Pensacola Caring Hearts Inc. seeks to build and foster a strong sense of a metropolitan community and improve the quality of life for people of all ages.

First Program Service Accomplishments Description

Description

MONTH. WE GIVE OUT FREE FOOD IN ESCAMBIA AND SANTA ROSA COUNTIES. IT COST US $750.00 PER 5000LBS OF FOOD PER TRUCK. FOOD INCLUDES FRESH PRODUCE, BAKE GOODS, FROZEN MEATS, BEVERAGES, CANNED GOODS AND DAIRY PRODUCTS.

General Fund

Fund 001

Pensacola Caring Hearts

11

February 23, 2026

TO: Community Partners
RE: Requests for funding for Fiscal Year (FY) 2027

Dear Potential Funding Recipient:

Attached please find the Escambia County Community Partner Funding Request Application, which will be used for budget allocation purposes for the upcoming fiscal year.

The deadline to submit completed applications is Monday, March 30, 2026

The application provides you with adequate space to list all your organization's sources of revenue and your major categories of expenditures. When preparing the requested narratives, a clear and concise response is appreciated. If you need more space, please reference the appropriate question for your answers on any additional documentation.

Applications must be submitted electronically. When submitting your application, please follow all instructions and fill out the questions clearly. There is **an application check list** to ensure all required documents are submitted. **Please check each box to confirm all required documents are included with your new funding request application.**

Escambia County is committed to making information accessible. As part of that effort, documents delivered to Escambia County as part of this project are to meet website guidelines for accessible design set forth by the U.S. Department of Justice under the Title II of the Americans with Disabilities Act (ADA) and web content accessibility guidelines. For this reason, please submit Word format documents if ADA guidelines cannot be met.

We look forward to learning how Escambia County may be able to support your organization to maximize outreach to the citizens of our great county!

Sincerely,

Stephan Hall

Stephan Hall
Finance Director
Escambia County



FISCAL YEAR 2027

ESCAMBIA COUNTY
COMMUNITY PARTNER FUNDING APPLICATION

All agencies requesting funding from Escambia County must submit the below-listed information and complete the attached form. Failure to submit all required information or to complete the form will remove your organization from consideration for funding. Please submit the completed application packet electronically to **Budget@myescambia.com**.

DEADLINE - Monday, March 30, 2026

ELIGIBILITY CRITERIA:

Organizations eligible to apply for funding must:

- Demonstrate funding received from sources other than local governments in an amount at least equal to the amount requested from Escambia County.
- Qualify as: a) a municipality located in Escambia County; b) an organization designated tax exempt by the IRS and incorporated as a not-for-profit corporation with authorization to conduct business in the State of Florida; OR c) an organization incorporated as a for-profit corporation or organized as a limited liability company with authorization to conduct business in the State of Florida.
- Located in and serve residents of Escambia County.
- Provide at least 2 full years (24 months) of independently prepared, audited or reviewed financial statements or tax returns, unless organization was formed within the last 3 years.
- The Board of County Commissioners retains the right to waive the eligibility criteria.

APPLICANTS SHOULD:

- Explain why receiving funding would have a significant impact on their organization.
- Have a mission and programs or services that serve an essential public purpose for the benefit of the community.
- Submit a proposed budget where government funding does not exceed 50% of annual operating budget mandated by statutory or another regulatory requirement.
- Plan to expend funds within 12 months.
- Plan to provide quarterly metric reports and an annual report. ****Please be able to provide the source of your data that will be used to quantify your request.**

Funds may be provided for programs, services, necessary infrastructure, or other initiatives that support the organization's core mission. **Funds will not be provided for:**

- debt reduction, operating deficits, interim or bridge funding or endowment funding,
- individuals or private foundations,
- activities that are religious or political in nature,
- fund drives, annual appeals, fundraising events or general capital campaigns, and
- salaries that do not directly impact the program unless mandated by statutory or regulatory requirement.

When submitting your completed application with all required documents, provide your documents in original Word format or a direct PDF of the Word document. **Please limit scanned documents as much as possible.**

APPLICATION CHECKLIST (Required)

__ Submit a fully completed Agency Funding Request Application.

__ Submit a copy of your organization's current W-9.

__ Submit: a) Certificate of Status as a not-for-profit corporation with authorization to conduct business in the State of Florida and a Letter of Determination from the IRS confirming your organization's federally tax-exempt status or Certificate of Status as an organization incorporated as a for-profit corporation; or b) organized as a limited liability company with authorization to conduct business in the State of Florida.

__ Submit a copy of your organization's 2024 or 2025 tax return. You may submit a 2023 tax return along with explanation for late filing.

__ Submit a copy of your organization's most recent two years of financial statements, with audit if applicable. Updated financials may be requested by the County periodically including prior and subsequent to reward date.

__ Provide **source** used to obtain the data that will be recorded on the quarterly metrics reports and annual report.

GENERAL INFORMATION

Agency Name: Pensacola Caring Hearts

Agency Address: 2105 W GREGORY ST. PENSACOLA FL 32505

Program Name for which funding is being requested: Pensacola Caring Hearts

Amount Requested: $42,000.00

Program Contact: Fannie Finkley

Email: FANNIEFINKLEY@pensacolacaringhearts.org

Contact Phone: (850) 375-1838

Description of Program: We operate mobile food pantry in Escambia County. We provide free food for anyone in need. Our food pantry is available on call 24/7. The $42,000 will be used to cover the direct cost of food for our mobile food trucks and food pantry.

How many years has your organization provided services in the County? 10

How many years has your organization received funding from the County? 9

Explain how receiving County funds would impact your organization:

If Pensacola Caring Hearts received $42,000, we would be able to provide more food and run additional mobile pantry routes for the hungry in Escambia County, thereby alleviating food scarcity in many Escambia County and Pensacola households.

PREVIOUS FISCAL YEAR FUNDING

(If none received, mark N/A and skip to next section.)

Amount received, if applicable: $11,115.00

Briefly discuss how last year's funds were used? We provided and distributed free food to anyone in need. We conducted 24-hour mobile food pantries throughout Escambia County. We purchased 10-20 THOUSAND POUNDS of food for EACH month for the mobile pantry. We also used our Escambia County funding to cover operational costs such as rent and utilities.

Briefly describe the County's Return on Investment relative to last year's funding and the measurable impact your program had on the citizens of Escambia County? We fed every Escambia County resident that needed and requested food. The number of Escambia County Residents with food insecurity has continued to increase every year.

CURRENT FISCAL YEAR FUNDING REQUEST

Briefly explain how the requested funding will be used to support the program. Why is the program a benefit to the citizens of Escambia County? Pensacola Caring Hearts feeds anybody in need of food. We facilitate the distribution of 20,000 – 40,000 pounds of food each month in various locations throughout Escambia County. The organization also maintains a food pantry that is accessible to those in need 24 hours a day/7 day a week. Pensacola Caring Hears facilitate the pack-up and delivery of food and individuals who need transportation to food distribution sites. The organization's volunteers also provide transportation for the elderly and homeless who are in need of food. Our organization has grown and our food giveaway has doubled, so we are in need of more food each month to meet the higher demand.

Is your program a governmental function or requirement? If so, please site regulatory/statutory requirement and explain: Our program is not a governmental function or requirement.

SIMILAR/PARTNER ORGANIZATIONS

List any other public or private organizations/agencies who provide similar services in the area, and how you have partnered with those organizations: N/A – While there are other food banks in Escambia County, Pensacola Caring Hearts is the only food bank with a mobile pantry.

Please differentiate your program from other similar programs and explain why you are the best agency to provide the program. As Pensacola Caring Hearts is the only food bank with a mobile pantry, we are the only food bank that can alternate pantry sites in order to serve the maximum number of citizens.

FUNDING

Will these funds be used for salaries/administrative costs or direct programming costs? Please provide a breakdown by percentage within each category. NOTE: Only salaries directly related to the approved program/project are eligible for funding.

- Percentage for salaries/administrative costs: 10%
- Percentage for direct programming costs: 90%

If only a portion of your requested funding is granted, how will you offset the difference?

Pensacola Caring Hearts will offset the difference with donations and fund raisers.

If the requested funding can be used as a match for other funding, please provide the details below and include the amount and match ratio: N/A – there is no match.

Does your organization request funding from other governmental entities or non-profit agencies? If so, list each agency from which you request funds and the amount. Explain what those funds would be used for, and whether there is any duplication of funding.

N/A

GOALS AND METRICS

Please provide "specific and measurable" metrics in the following three sections:

a) Please complete the Agency Metrics Scorecard below by listing up to three primary goals this program is targeting. For example, "reduce homelessness in Escambia County by "X"%." Provide three years of trends. If your Agency received funding the previous fiscal year, use the same metrics for consistent measurement. ALL agencies are required to fill out this template.

Goals & Metrics Scorecard	FY25	FY26	FY27	% Change
1. 1 Number of families receiving food from pantry or truck	50	70	75	7%
2. Number of pounds of food distributed	60,000	120,000	360,000	66%
3.. Number of community events to educate individuals on nutrition and to provide food to the hungry	12	12	18	33%

b) Please state the source used to provide your program metrics Program metrics are based on internal organizational records maintained by staff and volunteers, including intake logs, service delivery tracking sheets, distribution records, attendance/sign-in sheets, and financial documentation from fundraising and program operations. Additional data is collected through direct service reports from program participants, partner agency referrals, and monthly activity summaries compiled by program leadership.

c) Please list up to three program goals by which your organization will measure the success of your program. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months utilizing County funding."

Program Goals	FY27
1. Increase Food and Basic Needs Support	7,704 Households
2. Increase Household Stability and Resource Connection	7,704 Families
3. Increase Community Outreach and Program Involvement	18 Community Events

d) Please list the actual baseline statistics/metrics for the performance measure(s) listed above. For example, "number of families successfully transitioned into permanent housing and stabilized for 6

months in previous fiscal year."

Baseline for Goals	FY26
1. 1. **Food and Basic Needs Support (Baseline)** o In FY 2024–25, the program served approximately **7,200 families** through food distribution and emergency assistance services. This included regular pantry distributions and community outreach efforts designed to address food insecurity and immediate household needs. 2. **Household Stability and Resource Connection (Baseline)** o During FY 2024–25, approximately **7,200 households (100% of served families)** received access to basic resource navigation support, with referrals provided as needed for housing assistance, utility assistance, and supplemental nutrition programs (SNAP). All service interactions were documented through intake and distribution tracking systems. 3. **Program Growth and Community Reach (Baseline)** o In FY 2024–25, the program distributed approximately **240,000 pounds of food** across **12 community events**, establishing a strong baseline for community engagement and food distribution capacity. These events served as key access points for families in need and reflected consistent outreach and service delivery throughout the fiscal year.	

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program, you are not required to complete the information for the previous budget year. Please add any additional income or expense sources to the table as necessary to complete your budget application. **Please round figures to the nearest whole dollar.**

INCOME TABLE			
	Most Recently Completed Budget Year - FY 2024-25	Current Budget Year FY 2025-26	Proposed Budget Year FY 2026-27
Contributions/Donations from Private Sources	$ 33,000	$ 53,785	$ 56,000
Programmatic Income	$ 0	$ 5,000	$ 10,000
County Funding/Direct Contribution	$ 12,000	$ 11,115	$ 42,000
County Funding by Other Source (a)	$ 0	$ 0	$ 0
City Funding	$ 0	$ 0	$ 0
Local Non-Profit Funding	$ 0	$ 0	$ 0
State Funding	$ 0	$ 0	$ 0
Federal Funding	$ 0	$ 0	$ 0
Memberships	$ 3,000	$ 3,500	$ 4,000
Investment Income	$ 0	$ 0	$ 0
Other Income (b)	$ 0	$ 0	$ 0
Total Income	$ 48,000	$ 73,400	$ 112,000

Please explain by fiscal year any amount listed in "County Funding by Other Source" line item. (Example: Commissioner Community Support funding, Sheriff's Office funding, etc.)

N/A

Please explain by fiscal year any amount listed in the "Other Income" line item.

N/A

EXPENSES TABLE			
	Most Recently Completed Budget Year FY 2024-25	Current Budget Year FY 2025-26	Proposed Budget Year FY 2026-27
Total Number of Staff	0	0	0
Salaries and Wages	$ 0	$0	$0
Employee Benefits	$ 0	$ 0	$ 0
Professional Services	$ 0	$ 0	$ 0
Contractual Services	$ 0	$ 0	$ 0
Travel Expenses	$ 2,000	$ 2,500	$ 3,000
Rentals and Leases	$ 1,800	$ 1,800	$ 1,800
Communication	$ 2,000	$ 2,400	$ 2,800
Postage and Freight	$ 0	$ 0	$ 0
Repair and Maintenance	$ 0	$ 0	$ 0
Printing and Binding	$ 2,000	$ 2,600	$ 3,000
Marketing and Promotion	$ 1,500	$ 3,000	$ 4,500
Fuel	$ 2,000	$ 3,500	$ 4,500
Supplies	$ 5,000	$ 7,000	$ 14,000
Event Expenses	$ 36,000	$ 72,000	$ 78,400
Capitalizable Assets for County Funding (a)	$ 0	$ 0	$ 0
Other Expenses (b)	$ 0	$ 0	$ 0
Total Expenses	$ 52,300	$ 94,800	$ 112,000
Net Income - (Revenue minus Expense)	$ (4,300)	$ (21,400)	$ 0

Please explain any capitalizable assets (vehicles, land, or equipment) contained in your request.

_____

_____n/a_____

_____

_____

_____

Please explain any request listed in the "Other Expenses" line item. _____

_____

_____n/a_____

_____

_____

BUDGET QUESTIONS

1. Does your agency operate on Calendar Year, State Fiscal Year, or Fiscal Year?

_____Calendar Year_____

2. Please explain any discrepancies in the Expense Table and your agency's Financial Statements. The income and expenses table are based on programmatic expenses while the financials reflect the entire organization._____

3. Please explain any Net Income (Revenue less Expense) represented in the Expense Table above on the bottom row. What is the planned use for these residual funds? _____

_____N/A_____

4. Please list the salary of the top 5 employees, names and positions of your organization. If there are multiple agencies funded by or through your agency allocation, please add those employees to this list by agency.

Name	Position	Salary
n/a		$
		$
		$

5. Please provide the total amount of cash and investments on hand. __0_____

_____

6. Does your organization charge fees for services? If so, provide a list of fees charged.

Pensacola Caring Hearts does not charge fees for services.

_____

_____

Does your organization require background checks from volunteers and staff? _____

No

What is the source of your reportable data?

The reportable data for this program is collected and maintained through internal organizational tracking systems and documentation processes. Primary data sources include client intake forms, service logs, food distribution records, event attendance/sign-in sheets, and referral tracking documentation completed by program staff and volunteers. Financial data is supported by organizational accounting records, donation tracking reports, and funding award documentation. Additional program data is compiled from monthly and quarterly internal reports, which summarize service delivery outcomes, participation levels, and community outreach activities. All data is reviewed and verified by program leadership to ensure accuracy, consistency, and compliance with reporting requirements.

I hereby certify that the information provided above is a true and correct statement relating to the organization requesting funding named above.

Fannie Finkley ___FANNIE FINKLEY

_____

Name

_____PRESIDENT

06/07/2026_____

Title Date

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give form to the requester. Do not send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See ***Specific Instructions*** on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

PENSACOLA CARING HEARTS INC.

2 Business name/disregarded entity name, if different from above.

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☑ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . .

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☐ Other (see instructions)

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . ☐

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) 5

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

5 Address (number, street, and apt. or suite no.). See instructions.

1501 W AVERY ST

6 City, state, and ZIP code

PENSACOLA, FLORIDA 32501

Requester's name and address (optional)

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			–		–				

or

Employer identification number

4	6	–	3	6	0	9	6	6	0

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here **Signature of U.S. person** Jannie Finkley **Date** 06/16/2024

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date:
MAY 13 2015

PENSACOLA CARING HEARTS INC
1501 W AVERY ST
PENSACOLA, FL 32501-1807

Employer Identification Number:
46-3609660
DLN:
17053346342004
Contact Person:
MS. D. JAMES ID# 52423
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Public Charity Status:
170(b)(1)(A)(vi)
Form 990 Required:
Yes
Effective Date of Exemption:
March 10, 2014
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Sincerely,

Tamara Ripperda

Director, Exempt Organizations

Letter 947

Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form
Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form, as it may be made public.
Go to *www.irs.gov/Form990EZ* for instructions and the latest information.

OMB No. 1545-0047

2025

Open to Public Inspection

A For the 2025 calendar year, or tax year beginning 01/01/2025 and ending 12/31/2025

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
PENSACOLA CARING HEARTS

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
1501 W AVERY ST

City or town, state or province, country, and ZIP or foreign postal code
PENSACOLA, FL 32501

D Employer identification number
46-3609660

E Telephone number
850-375-1838

F Group Exemption Number

G Accounting Method: ☑ Cash ☐ Accrual Other (specify):

H Check ☑ if the organization is **not** required to attach Schedule B (Form 990).

I Website: WWW.PENSACOLACARINGHEARTS.ORG

J Tax-exempt status (check only one) — ☑ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

K Form of organization: ☑ Corporation ☐ Trust ☐ Association ☐ Other:

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are $200,000 or more, or if total assets (Part II, column (B)) are $500,000 or more, file Form 990 instead of Form 990-EZ . . . . . $ 73,400

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I . . . . . ☑

Revenue	1	Contributions, gifts, grants, and similar amounts received		1	70,400
	2	Program service revenue including government fees and contracts		2	0
	3	Membership dues and assessments		3	3,000
	4	Investment income		4	0
	5a	Gross amount from sale of assets other than inventory	5a 0		
	b	Less: cost or other basis and sales expenses	5b 0		
	c	Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)		5c	0
	6	Gaming and fundraising events:			
	a	Gross income from gaming (attach Schedule G if greater than $15,000)	6a 0		
	b	Gross income from fundraising events (not including $ 0 of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds $15,000)	6b 0		
	c	Less: direct expenses from gaming and fundraising events	6c 0		
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)		6d	0
	7a	Gross sales of inventory, less returns and allowances	7a 0		
	b	Less: cost of goods sold	7b 0		
	c	Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)		7c	0
	8	Other revenue (describe in Schedule O)		8	0
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8		9	73,400
Expenses	10	Grants and similar amounts paid (list in Schedule O)		10	0
	11	Benefits paid to or for members		11	0
	12	Salaries, other compensation, and employee benefits		12	0
	13	Professional fees and other payments to independent contractors		13	0
	14	Occupancy, rent, utilities, and maintenance		14	15,000
	15	Printing, publications, postage, and shipping		15	5,000
	16	Other expenses (describe in Schedule O)		16	50,400
	17	**Total expenses.** Add lines 10 through 16		17	70,400
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 9)		18	3,000
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)		19	12,306
	20	Other changes in net assets or fund balances (explain in Schedule O)		20	0
	21	Net assets or fund balances at end of year. Combine lines 18 through 20		21	15,306

Part II **Balance Sheets** (see the instructions for Part II)
Check if the organization used Schedule O to respond to any question in this Part II . . . . . ☐

		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	12,306	22	15,306
23	Land and buildings	0	23	0
24	Other assets (describe in Schedule O)	0	24	0
25	**Total assets**	12,306	25	15,306
26	**Total liabilities** (describe in Schedule O)	0	26	0
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	12,306	27	15,306

Part III **Statement of Program Service Accomplishments** (see the instructions for Part III)
Check if the organization used Schedule O to respond to any question in this Part III . . ☐

What is the organization's primary exempt purpose? See Schedule O, Statement 1

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

28 PURCHASE AND DISTRIBUTE FREE FOOD TO FAMILIES IN NEED. WE HAVE A FOOD PANTRY AVAILABLE ON CALL 24 HOURS A DAY 7 DAYS A WEEK. WE DO 2 TO 4 MOBILE FOOD PANTRIES A
(Continued on Schedule O, Statement 2)
(Grants $ 12,500) If this amount includes foreign grants, check here . . . . . ☐ **28a** 70,400

29
(Grants $) If this amount includes foreign grants, check here . . . . . ☐ **29a**

30
(Grants $) If this amount includes foreign grants, check here . . . . . ☐ **30a**

31 Other program services (describe in Schedule O) . . . . . .
(Grants $ 0) If this amount includes foreign grants, check here . . . . . ☐ **31a** 0

32 **Total program service expenses** (add lines 28a through 31a) **32** 70,400

Part IV **List of Officers, Directors, Trustees, and Key Employees** (list each one even if not compensated—see the instructions for Part IV)
Check if the organization used Schedule O to respond to any question in this Part IV . . . . . ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/ 1099-NEC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
FANNIE FINKLEY PRESIDENT	40.00	0	0	0
FERLISSA FINKLEY SECRETARY	30.00	0	0	0
QUENTIN FINKLEY MEMBER	30.00	0	0	0
BERTHA LAMPKINS MEMBER	25.00	0	0	0
RENE FINKLEY MEMBER	20.00	0	0	0
JOANN EVANS MEMBER	10.00	0	0	0
JANICE AVANT MEMBER	5.00	0	0	0
Carol Brundridge VICE-PRESIDENT	5.00	5	5	5
CHRISTOPHER FINKLEY MEMBER	10.00	0	0	0
PATRICA AVANT TREASURER	25.00	0	0	0

Part V **Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V . ☐

			Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33		✔
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions	34		✔
35a	Did the organization have unrelated business gross income of $1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a		✔
b	If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b		
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c		✔
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		✔
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions 37a 0			
b	Did the organization file **Form 1120-POL** for this year?	37b		✔
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee; **or** were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a		✔
b	If "Yes," complete Schedule L, Part II, and enter the total amount involved 38b			
39	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on line 9 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b			
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911: 0 ; section 4912: 0 ; section 4955: 0			
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		✔
c	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 0			
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization 0			
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		✔
41	List the states with which a copy of this return is filed: FL			
42a	The organization's books are in care of: FERLISSA FINKLEY Telephone no. 850-291-7723 Located at: 1501 W AVERY ST, PENSACOLA, FL 32501 ZIP + 4 32501			
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	42b		✔
c	At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country:	42c		✔
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041**—Check here ☐ and enter the amount of tax-exempt interest received or accrued during the tax year 43			
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		✔
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		✔
c	Did the organization receive any payments for indoor tanning services during the year?	44c		✔
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		✔
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions	45b		✔

			Yes	No
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46		✔

Part VI Section 501(c)(3) Organizations Only

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

			Yes	No
47	Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	47		✔
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		✔
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a		✔
b	If "Yes," was the related organization a section 527 organization?	49b		

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/ 1099-NEC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
None				

f Total number of other employees paid over $100,000

51 Complete this table for the organization's five highest compensated independent contractors who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
None		

d Total number of other independent contractors each receiving over $100,000

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A ☑ **Yes** ☐ **No**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer	Date
Ferlissa Finkley, SECRETARY	
Officer's name and title	

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name			Firm's EIN	
Firm's address			Phone no.	

May the IRS discuss this return with the preparer shown above? See instructions ☐ **Yes** ☐ **No**

SCHEDULE A (Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2025

Open to Public Inspection

Name of the organization	Employer identification number
PENSACOLA CARING HEARTS	46-3609660

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
7 ☑ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization must generally satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations . . . . . ☐

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	70,000	34,500	32,000	45,000	70,400	251,900
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	70,000	34,500	32,000	45,000	70,400	251,900
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4						251,900

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
7 Amounts from line 4	70,000	34,500	32,000	45,000	70,400	251,900
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						251,900

12 Gross receipts from related activities, etc. (see instructions) **12**

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . . ☐

Section C. Computation of Public Support Percentage

14	Public support percentage for 2025 (line 6, column (f), divided by line 11, column (f))	**14**	100 %
15	Public support percentage from 2024 Schedule A, Part II, line 14	**15**	100 %

16a **33 1/3% support test—2025.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ☐

b **33 1/3% support test—2024.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ☑

17a **10%-facts-and-circumstances test—2025.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . . . ☐

b **10%-facts-and-circumstances test—2024.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . . . ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . . ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) 2025	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2025 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2024 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2025** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2024** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests—2025.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support tests—2024.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* ***Part VI*** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* ***Part VI*** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* ***Part VI*** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in* ***Part VI*** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in* ***Part VI****, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* ***Part VI****.*	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* ***Part VI****.*	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* ***Part VI****.*	9b		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* ***Part VI****.*	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on line 11a above?	11b		
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* ***Part VI****.*	11c		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in* ***Part VI*** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	2		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* ***Part VI*** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s), or (ii) serving on the governing body of a supported organization? *If "No," explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	2		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* ***Part VI*** *the role the organization's supported organizations played in this regard.*	3		

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (****see instructions****).*

a ☐ The organization satisfied the Activities Test. *Complete* ***line 2*** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* ***line 3*** *below.*

c ☐ The organization supported a governmental supported organization. *Describe in* ***Part VI*** *how you supported a governmental supported organization (see instructions).*

			Yes	No
2	Activities Test. ***Answer lines 2a and 2b below.***			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of its supported organization(s)? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to each of its supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations. ***Answer lines 3a, 3b, and 3c below.***			
a	Are the organization and its supported organization(s) part of an integrated system (for example, a hospital system)? *If "Yes," provide details in* ***Part VI****.*	3a		
b	Did the organization direct the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* ***Part VI*** *the role played by the organization in this regard.*	3b		
c	Did the organization have the power to regularly appoint or elect (and remove) a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in* ***Part VI.***	3c		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in* ***Part VI***). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A—Adjusted Net Income			(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3.	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	**Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	8		

Section B—Minimum Asset Amount			(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
c	Fair market value of other non-exempt-use assets	1c		
d	**Total** (add lines 1a, 1b, and 1c)	1d		
e	**Discount** claimed for blockage or other factors *(explain in detail in* ***Part VI****)*:			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
3	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 0.035.	6		
7	Recoveries of prior-year distributions	7		
8	**Minimum Asset Amount** (add line 7 to line 6)	8		

Section C—Distributable Amount				Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1		
2	Enter 0.85 of line 1.	2		
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4	Enter greater of line 2 or line 3.	4		
5	Income tax imposed in prior year	5		
6	**Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** *(continued)*

Section D—Distributions			**Current Year**
1	Amounts paid to supported organizations to accomplish exempt purposes	1	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4	Amounts paid to acquire exempt-use assets	4	
5	Qualified set-aside amounts (prior IRS approval required—*provide details in* ***Part VI***)	5	
6	**Total annual distributions.** Add lines 1 through 5.	6	
7	Distributions to attentive supported organizations to which the organization is responsive (*provide details in* ***Part VI***). See instructions.	7	
8	Distributable amount for 2025 from Section C, line 6	8	
9	Line 7 amount divided by line 8 amount	9	

Section E—Distribution Allocations (see instructions)		**(i) Excess Distributions**	**(ii) Underdistributions Pre-2025**	**(iii) Distributable Amount for 2025**
1	Distributable amount for 2025 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2025 (reasonable cause required—*explain in* ***Part VI***). See instructions.			
3	Excess distributions carryover, if any, to 2025			
a	**From 2020**			
b	**From 2021**			
c	From 2022			
d	From 2023			
e	From 2024			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2025 distributable amount			
i	Carryover from 2020 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2025 from Section D, line 6: $			
a	Applied to underdistributions of prior years			
b	Applied to 2025 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2025, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* ***Part VI***. See instructions.			
6	Remaining underdistributions for 2025. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* ***Part VI***. See instructions.			
7	**Excess distributions carryover to 2026.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	**Excess from 2021** . . .			
b	Excess from 2022 . . .			
c	Excess from 2023 . . .			
d	Excess from 2024 . . .			
e	Excess from 2025 . . .			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, 3b, and 3c; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5 and 7; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

SCHEDULE O (Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization	Employer identification number
PENSACOLA CARING HEARTS	46-3609660

Form 990-EZ, Part I, Line 10 - Escambia County grant for 12,500

Form 990-EZ, Part I, Line 16 - For food and household goods for the community

Primary Exempt Purpose

Primary Exempt Purpose

As an independent non-profit 501(c)3 organization, the mission of Pensacola Caring Hearts Inc. is to provide seniors and children the opportunity to participate in programs, services and activities to meet the diverse, social, educational, cultural and recreational needs of the community. We are devoted to empowering the community to ensure access to healthy food, nutrition education and advocacy for anybody who are at risk of hunger. Pensacola Caring Hearts Inc. seeks to build and foster a strong sense of a metropolitan community and improve the quality of life for people of all ages.

First Program Service Accomplishments Description

Description

MONTH. WE GIVE OUT FREE FOOD IN ESCAMBIA AND SANTA ROSA COUNTIES. IT COST US $750.00 PER 5000LBS OF FOOD PER TRUCK. FOOD INCLUDES FRESH PRODUCE, BAKE GOODS, FROZEN MEATS, BEVERAGES, CANNED GOODS AND DAIRY PRODUCTS.

Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form
Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form, as it may be made public.
Go to *www.irs.gov/Form990EZ* for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning 01/01/2024 **and ending** 12/31/2024

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
PENSACOLA CARING HEARTS

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
1501 W AVERY ST

City or town, state or province, country, and ZIP or foreign postal code
PENSACOLA, FL 32501

D Employer identification number
46-3609660

E Telephone number
850-375-1838

F Group Exemption Number

G Accounting Method: ☑ Cash ☐ Accrual Other (specify):

H Check ☐ if the organization is **not** required to attach Schedule B (Form 990).

I Website: WWW.PENSACOLACARINGHEARTS.ORG

J Tax-exempt status (check only one) – ☑ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

K Form of organization: ☑ Corporation ☐ Trust ☐ Association ☐ Other:

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are $200,000 or more, or if total assets (Part II, column (B)) are $500,000 or more, file Form 990 instead of Form 990-EZ . . . . . $ 48,000

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I . . . . . ☑

Revenue	1	Contributions, gifts, grants, and similar amounts received		1	45,000
	2	Program service revenue including government fees and contracts		2	0
	3	Membership dues and assessments		3	3,000
	4	Investment income		4	0
	5a	Gross amount from sale of assets other than inventory	5a 0		
	b	Less: cost or other basis and sales expenses	5b 0		
	c	Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)		5c	0
	6	Gaming and fundraising events:			
	a	Gross income from gaming (attach Schedule G if greater than $15,000)	6a 0		
	b	Gross income from fundraising events (not including $ 0 of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds $15,000)	6b 0		
	c	Less: direct expenses from gaming and fundraising events	6c 0		
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)		6d	0
	7a	Gross sales of inventory, less returns and allowances	7a 0		
	b	Less: cost of goods sold	7b 0		
	c	Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)		7c	0
	8	Other revenue (describe in Schedule O)		8	0
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8		9	48,000
Expenses	10	Grants and similar amounts paid (list in Schedule O)		10	12,500
	11	Benefits paid to or for members		11	0
	12	Salaries, other compensation, and employee benefits		12	0
	13	Professional fees and other payments to independent contractors		13	0
	14	Occupancy, rent, utilities, and maintenance		14	9,600
	15	Printing, publications, postage, and shipping		15	1,200
	16	Other expenses (describe in Schedule O)		16	25,200
	17	**Total expenses.** Add lines 10 through 16		17	48,500
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 9)		18	-500
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)		19	12,806
	20	Other changes in net assets or fund balances (explain in Schedule O)		20	0
	21	Net assets or fund balances at end of year. Combine lines 18 through 20		21	12,306

Part II **Balance Sheets** (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II . . . . . ☐

		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	12,806	22	12,306
23	Land and buildings	0	23	0
24	Other assets (describe in Schedule O)	0	24	0
25	**Total assets**	12,806	25	12,306
26	**Total liabilities** (describe in Schedule O)	0	26	0
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	12,806	27	12,306

Part III **Statement of Program Service Accomplishments** (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III . . ☐

What is the organization's primary exempt purpose? See Schedule O, Statement 1

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

28	PURCHASE AND DISTRIBUTE FREE FOOD TO FAMILIES IN NEED. WE HAVE A FOOD PANTRY AVAILABLE ON CALL 24 HOURS A DAY 7 DAYS A WEEK. WE DO 2 TO 4 MOBILE FOOD PANTRIES A (Continued on Schedule O, Statement 2) (Grants $ 12,500) If this amount includes foreign grants, check here ☐	28a	25,200
29	(Grants $) If this amount includes foreign grants, check here ☐	29a	
30	(Grants $) If this amount includes foreign grants, check here ☐	30a	
31	Other program services (describe in Schedule O) (Grants $ 0) If this amount includes foreign grants, check here ☐	31a	0
32	**Total program service expenses** (add lines 28a through 31a)	32	25,200

Part IV **List of Officers, Directors, Trustees, and Key Employees** (list each one even if not compensated—see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV . . . . . ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/ 1099-NEC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
FANNIE FINKLEY PRESIDENT	40.00	0	0	0
FERLISSA FINKLEY SECRETARY	25.00	0	0	0
QUENTIN FINKLEY MEMBER	35.00	0	0	0
BERTHA LAMPKINS MEMBER	20.00	0	0	0
RENE FINKLEY MEMBER	10.00	0	0	0
JOANN EVANS MEMBER	10.00	0	0	0
JANICE AVANT MEMBER	20.00	0	0	0
Carol Brundridge VICE-PRESIDENT	10.00	0	0	0
CHRISTOPHER FINKLEY MEMBER	25.00	0	0	0
PATRICA AVANT TREASURER	35.00	0	0	0

Part V **Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V . ☐

			Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33		✔
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions	34		✔
35a	Did the organization have unrelated business gross income of $1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a		✔
b	If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b		
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c		✔
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		✔
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions 37a 0			
b	Did the organization file **Form 1120-POL** for this year?	37b		✔
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee; **or** were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a		✔
b	If "Yes," complete Schedule L, Part II, and enter the total amount involved 38b			
39	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on line 9 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b			
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911: 0 ; section 4912: 0 ; section 4955: 0			
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		✔
c	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 0			
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization 0			
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		✔
41	List the states with which a copy of this return is filed: FL			
42a	The organization's books are in care of: FERLISSA FINKLEY Telephone no. 850-798-6543 Located at: 1501 W AVERY ST, PENSACOLA, FL 32501 ZIP + 4 32501			
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	42b		✔
c	At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country:	42c		✔
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041**—Check here ☐ and enter the amount of tax-exempt interest received or accrued during the tax year 43			
			Yes	No
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		✔
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		✔
c	Did the organization receive any payments for indoor tanning services during the year?	44c		✔
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		✔
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions	45b		✔

			Yes	No
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46		✔

Part VI **Section 501(c)(3) Organizations Only**

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

			Yes	No
47	Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	47		✔
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		✔
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a		✔
b	If "Yes," was the related organization a section 527 organization?	49b		

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/ 1099-NEC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
None				

f Total number of other employees paid over $100,000

51 Complete this table for the organization's five highest compensated independent contractors who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
None		

d Total number of other independent contractors each receiving over $100,000

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A ☑ **Yes** ☐ **No**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer — Date

Ferlissa Finkley, SECRETARY

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name			Firm's EIN	
Firm's address			Phone no.	

May the IRS discuss this return with the preparer shown above? See instructions ☐ **Yes** ☐ **No**

SCHEDULE A (Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization	Employer identification number
PENSACOLA CARING HEARTS	46-3609660

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)
3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:
5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
7 ☑ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations . . . . . .

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	68,450	70,000	34,500	32,000	45,000	249,950
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	68,450	70,000	34,500	32,000	45,000	249,950
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4						249,950

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4	68,450	70,000	34,500	32,000	45,000	249,950
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						249,950

12 Gross receipts from related activities, etc. (see instructions) 12

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . . ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)) . . . . 14 100 %

15 Public support percentage from 2023 Schedule A, Part II, line 14 . . . . . 15 100 %

16a **33 1/3% support test—2024.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here**. The organization qualifies as a publicly supported organization . . . . . ☐

b **33 1/3% support test—2023.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here**. The organization qualifies as a publicly supported organization . . . . . ☑

17a **10%-facts-and-circumstances test—2024.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here**. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . . . ☐

b **10%-facts-and-circumstances test—2023.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here**. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . . . ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . . ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2023 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2024** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2023** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests—2024.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

b **33 1/3% support tests—2023.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* ***Part VI*** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* ***Part VI*** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* ***Part VI*** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in* ***Part VI*** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in* ***Part VI****, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* ***Part VI****.*	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* ***Part VI****.*	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* ***Part VI****.*	9b		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* ***Part VI****.*	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on line 11a above?	11b		
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* ***Part VI****.*	11c		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in* ***Part VI*** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	2		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* ***Part VI*** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s), or (ii) serving on the governing body of a supported organization? *If "No," explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	2		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* ***Part VI*** *the role the organization's supported organizations played in this regard.*	3		

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (****see instructions****).*

a ☐ The organization satisfied the Activities Test. *Complete* ***line 2*** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* ***line 3*** *below.*

c ☐ The organization supported a governmental entity. *Describe in* ***Part VI*** *how you supported a governmental entity (see instructions).*

			Yes	No
2	Activities Test. ***Answer lines 2a and 2b below.***			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations. ***Answer lines 3a and 3b below.***			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in* ***Part VI****.*	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* ***Part VI*** *the role played by the organization in this regard.*	3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in* ***Part VI***). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A—Adjusted Net Income			(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	**1**		
2	Recoveries of prior-year distributions	**2**		
3	Other gross income (see instructions)	**3**		
4	Add lines 1 through 3.	**4**		
5	Depreciation and depletion	**5**		
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	**6**		
7	Other expenses (see instructions)	**7**		
8	**Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	**8**		

Section B—Minimum Asset Amount			(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a	Average monthly value of securities	**1a**		
b	Average monthly cash balances	**1b**		
c	Fair market value of other non-exempt-use assets	**1c**		
d	**Total** (add lines 1a, 1b, and 1c)	**1d**		
e	**Discount** claimed for blockage or other factors *(explain in detail in* ***Part VI****)*:			
2	Acquisition indebtedness applicable to non-exempt-use assets	**2**		
3	Subtract line 2 from line 1d.	**3**		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	**4**		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	**5**		
6	Multiply line 5 by 0.035.	**6**		
7	Recoveries of prior-year distributions	**7**		
8	**Minimum Asset Amount** (add line 7 to line 6)	**8**		

Section C—Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	**1**	
2	Enter 0.85 of line 1.	**2**	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	**3**	
4	Enter greater of line 2 or line 3.	**4**	
5	Income tax imposed in prior year	**5**	
6	**Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	**6**	

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** *(continued)*

Section D—Distributions			**Current Year**
1	Amounts paid to supported organizations to accomplish exempt purposes	**1**	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	**2**	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	**3**	
4	Amounts paid to acquire exempt-use assets	**4**	
5	Qualified set-aside amounts (prior IRS approval required—*provide details in* ***Part VI***)	**5**	
6	Other distributions (*describe in* ***Part VI***). See instructions.	**6**	
7	**Total annual distributions.** Add lines 1 through 6.	**7**	
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in* ***Part VI***). See instructions.	**8**	
9	Distributable amount for 2024 from Section C, line 6	**9**	
10	Line 8 amount divided by line 9 amount	**10**	

Section E—Distribution Allocations (see instructions)		**(i) Excess Distributions**	**(ii) Underdistributions Pre-2024**	**(iii) Distributable Amount for 2024**
1	Distributable amount for 2024 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2024 (reasonable cause required—*explain in* ***Part VI***). See instructions.			
3	Excess distributions carryover, if any, to 2024			
a	**From 2019**			
b	**From 2020**			
c	From 2021			
d	From 2022			
e	From 2023			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2024 distributable amount			
i	Carryover from 2019 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2024 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2024 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* ***Part VI***. See instructions.			
6	Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* ***Part VI***. See instructions.			
7	**Excess distributions carryover to 2025.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	**Excess from 2020** . . .			
b	Excess from 2021 . . .			
c	Excess from 2022 . . .			
d	Excess from 2023 . . .			
e	Excess from 2024 . . .			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

SCHEDULE O (Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization	Employer identification number
PENSACOLA CARING HEARTS	46-3609660

Form 990-EZ, Part I, Line 10 - County grant 12500 recieved for food pantries

Form 990-EZ, Part I, Line 16 - Food cost $1500 for 12 months Mobile Food Pantry Food Pantry 600.00 per month

Primary Exempt Purpose

Primary Exempt Purpose

As an independent non-profit 501(c)3 organization, the mission of Pensacola Caring Hearts Inc. is to provide seniors and children the opportunity to participate in programs, services and activities to meet the diverse, social, educational, cultural and recreational needs of the community. We are devoted to empowering the community to ensure access to healthy food, nutrition education and advocacy for anybody who are at risk of hunger. Pensacola Caring Hearts Inc. seeks to build and foster a strong sense of a metropolitan community and improve the quality of life for people of all ages.

First Program Service Accomplishments Description

Description

MONTH. WE GIVE OUT FREE FOOD IN ESCAMBIA AND SANTA ROSA COUNTIES. IT COST US $750.00 PER 5000LBS OF FOOD PER TRUCK. FOOD INCLUDES FRESH PRODUCE, BAKE GOODS, FROZEN MEATS, BEVERAGES, CANNED GOODS AND DAIRY PRODUCTS.

General Fund

Fund 001

Wildlife Sanctuary

12

FISCAL YEAR 2027

ESCAMBIA COUNTY

COMMUNITY PARTNER FUNDING APPLICATION

All agencies requesting funding from Escambia County must submit the below-listed information and complete the attached form. Failure to submit all required information or to complete the form will remove your organization from consideration for funding. Please submit the completed application packet electronically to **Budget@myescambia.com**.

DEADLINE - Monday, March 30, 2026

ELIGIBILITY CRITERIA:

Organizations eligible to apply for funding must:

- Demonstrate funding received from sources other than local governments in an amount at least equal to the amount requested from Escambia County.
- Qualify as: a) a municipality located in Escambia County; b) an organization designated tax exempt by the IRS and incorporated as a not-for-profit corporation with authorization to conduct business in the State of Florida; OR c) an organization incorporated as a for-profit corporation or organized as a limited liability company with authorization to conduct business in the State of Florida.
- Located in and serve residents of Escambia County.
- Provide at least 2 full years (24 months) of independently prepared, audited or reviewed financial statements or tax returns, unless organization was formed within the last 3 years.
- The Board of County Commissioners retains the right to waive the eligibility criteria.

APPLICANTS SHOULD:

- Explain why receiving funding would have a significant impact on their organization.
- Have a mission and programs or services that serve an essential public purpose for the benefit of the community.
- Submit a proposed budget where government funding does not exceed 50% of annual operating budget mandated by statutory or another regulatory requirement.
- Plan to expend funds within 12 months.
- Plan to provide quarterly metric reports and an annual report. ****Please be able to provide the source of your data that will be used to quantify your request.**

Funds may be provided for programs, services, necessary infrastructure, or other initiatives that support the organization's core mission. **Funds will not be provided for:**

- debt reduction, operating deficits, interim or bridge funding or endowment funding,
- individuals or private foundations,
- activities that are religious or political in nature,
- fund drives, annual appeals, fundraising events or general capital campaigns, and
- salaries that do not directly impact the program unless mandated by statutory or regulatory requirement.

When submitting your completed application with all required documents, provide your documents in original Word format or a direct PDF of the Word document. **Please limit scanned documents as much as possible.**

APPLICATION CHECKLIST (Required)

__Submit a fully completed Agency Funding Request Application.

__Submit a copy of your organization's current W-9.

__Submit: a) Certificate of Status as a not-for-profit corporation with authorization to conduct business in the State of Florida and a Letter of Determination from the IRS confirming your organization's federally tax-exempt status or Certificate of Status as an organization incorporated as a for-profit corporation; or b) organized as a limited liability company with authorization to conduct business in the State of Florida.

__Submit a copy of your organization's 2024 or 2025 tax return. You may submit a 2023 tax return along with explanation for late filing.

__Submit a copy of your organization's most recent two years of financial statements, with audit if applicable. Updated financials may be requested by the County periodically including prior and subsequent to reward date.

__ Provide **source** used to obtain the data that will be recorded on the quarterly metrics reports and annual report.

GENERAL INFORMATION

Agency Name: Wildlife Sanctuary of Northwest Florida

Agency Address: 105 North S Street, Pensacola, Florida 32505

Program Name for which funding is being requested: Wildlife Sanctuary of Northwest Florida, Inc.

Amount Requested: $43,250

Program Contact: Leah Schultz

Contact Email: outreach@pensacolawildlife.com

Contact Phone: (630) 352-9042

Description of Program:

- Gives wildlife a second chance by providing a safe haven for injured and orphaned wildlife. Promotes public awareness, appreciation, and preservation of wildlife through education, events, and programs.

How many years has your organization provided services in the County?

- 44

How many years has your organization received funding from the County?

- Since 1999

Explain how receiving County funds would impact your organization:

- Funding allows us to continue serving Escambia County to our full potential as a wildlife hospital, nursery, native animal sanctuary, and educational resource.

PREVIOUS FISCAL YEAR FUNDING

Amount received, if applicable: $33,250

Briefly discuss how last year's funds were used?

- The Wildlife Sanctuary of Northwest Florida accepted and cared for 4,029 injured and orphaned indigenous wildlife and provided care in a hospital setting by professionally trained staff. We also provided information, tours, presentations, events, and literature as a means of fostering public awareness, public safety, public health, and an appreciation of native wildlife. Education and a push for increased ecotourism in the community were also part of our daily operations. County funding assisted in staffing, printing of educational materials, and maintaining a proper facility which is open 7 days a week, 8am to 5pm year round.

Briefly describe the County’s Return on Investment relative to last year’s funding and the measurable impact your program had on the citizens of Escambia County?

- Funding allowed the Wildlife Sanctuary to care for 4,029 animals. Our volunteers contributed 7568.5 hours to support our mission. Our educational outreach efforts reached over 1,373,785 individuals about public safety, appreciation of wildlife, public health, habitat awareness and promoting coexistence with native wildlife.

CURRENT FISCAL YEAR FUNDING REQUEST

Briefly explain how the requested funding will be used to support the program. Why is the program a benefit to the citizens of Escambia County?

- The Wildlife Sanctuary will continue to accept and care for injured and orphaned wildlife gathered by the public and related professional entities, providing appropriate care in a hospital setting by professionally trained staff. As we continue our mission, we anticipate our admission numbers to continue in the 4,000+ range for injured and orphaned wildlife, following a multi-year increase of 500+ animals. We continue to provide the best care possible to our patients and are actively growing our education programs provided to the public. Due to standard changes, the increase in patient load, and the age of some of our units, it is necessary to modify the number of outdoor rehabilitation units and to provide repairs to our flight pens. With mandatory cost of living increases for staff, this has taken a major toll on our overall budget for animal food, supplies and utilities. With the resources that we provide to county organizations, local businesses, and the general public, any support provided is greatly appreciated to maintain the standards of the sanctuary through increased use.

Is your program a governmental function or requirement? If so, please site regulatory/statutory requirement and explain:

- No

SIMILAR/PARTNER ORGANIZATIONS

List any other public or private organizations/agencies who provide similar services in the area, and how you have partnered with those organizations:

- We are the only wildlife hospital, nursery, and educational facility open in Escambia County. We are open 7 days a week, 8am to 5pm year-round for injured and orphaned wildlife and Wednesday through Saturday from noon until 3:30 for visitors to enjoy free educational offerings.

Please differentiate your program from other similar programs and explain why you are the best agency to provide the program.

- We are the only wildlife hospital, nursery, and educational facility open in Escambia County. The Wildlife Sanctuary will continue to accept and care for injured and orphaned wildlife gathered by the public and related professional entities and provide appropriate care in a hospital setting by professionally trained staff. We continue to provide the best care possible to our patients and are actively growing our education programs provided to the public. Last year, the Wildlife Sanctuary cared for 4,029 animals, had volunteers contribute 7568.5 hours to support our mission, and reached over 1,373,785 individuals through our education and outreach programs.

FUNDING

Will these funds be used for salaries/administrative costs or direct programming costs? Please provide a breakdown by percentage within each category. NOTE: Only salaries directly related to the approved program/project are eligible for funding.

- Percentage for salaries/administrative costs: 80%
  - Accounting $4,600, Animal Care Staff Salaries $30,000
  - Supports daily wildlife intake, medical care, rehabilitation, and release efforts for 4,000+ animals annually
- Percentage for direct programming costs: 20%
  - Educational Materials $2,150, Outdoor Exhibits $6,500
  - Supports community education initiatives, including public programming and interpretive displays connecting residents to local wildlife and conservation

If only a portion of your requested funding is granted, how will you offset the difference?

- The Wildlife Sanctuary will continue to search for available funding through grant programming and public fundraising to off-set costs. The services we provide are an important aspect of public need and safety, we will always do everything we can to continue our mission.

If the requested funding can be used as a match for other funding, please provide the details below and include the amount and match ratio:

- We would be excited to apply to foundation matching grants to try to double this funding with county permission. We do not currently have one in mind, but would happily work for that opportunity.

Does your organization request funding from other governmental entities or non-profit agencies? If so, list each agency from which you request funds and the amount. Explain what those funds would be used for, and whether there is any duplication of funding.

- No

GOALS AND METRICS

Please provide "specific and measurable" metrics in the following three sections:

1. Please complete the Agency Metrics Scorecard below by listing up to three primary goals this program is targeting. For example, "reduce homelessness in Escambia County by "X"%." Provide three years of trends. If your Agency received funding the previous fiscal year, use the same metrics for consistent measurement. ALL agencies are required to fill out this template.

Goals & Metrics Scorecard	FY25	FY26	FY27	% Change
1. Provide a hospital setting for rehab/assist of injured and orphaned native wildlife a. Number of animals helped	3,500	4,029	4,500	+29%
2. Volunteer Hours	6,000	7,568.5	8,325	+35%
3. Educate to foster public awareness, safety, and appreciation of wildlife. a. Individuals Reached	160,000	1,373,785	1,000,000	+525%

a. Please state the source used to provide your program metrics:

- Calculated using trends since FY23, with conservative projections. We are currently averaging a 500+ animal increase. Our volunteer hours are directly tied to these increases, with a conservative projection of 1.85 volunteer hours per animal. Our education increase is directly tied to the expansion of our education and outreach programming both in person and online.

2.Please list up to three program goals by which your organization will measure the success of your program. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months utilizing County funding."

Program Goals	FY27
1. Acting as a licensed/permitted wildlife hospital we provide for over 4,000 injured and orphaned indigenous wildlife with proper care using a professional and trained staff of wildlife rehabilitators.	4,500 animals
2. Engaging volunteers of all educations in wildlife care, education, event planning, social media management, administrative management, and other varying skills to achieve our mission, engage the community, and provide educational opportunities to the public.	8,325 hours
3. Educate residents and visitors annually, fostering public awareness, safety, and appreciation of wildlife through field trips, on-site events, off-site events, and online educational posts.	1,000,000 individuals

a. Please list the actual baseline statistics/metrics for the performance measure(s) listed above. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months in previous fiscal year."

Baseline for Goals	FY26
1. Over the past few years, we averaged over a 500 animal increase year over year, so this is a conservative projection following this trend.	4,029 animals
2. We have had a steady increase of the number of volunteer hours completed per animal. With a conservative projection of 1.85 hours per animal for the upcoming year, our baseline is on track with trends.	7,568.5 hours
3. Our programming is growing at a steady rate, with 6 large events occurring annually, field trips occurring each month, and our online presence expanding, our projection is conservative. We expect 1M to be our new baseline reach.	1,373,785 individuals

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program, you are not required to complete the information for the previous budget year. Please add any additional income or expense sources to the table as necessary to complete your budget application. **Please round figures to the nearest whole dollar.**

INCOME TABLE			
	Most Recently Completed Budget Year - FY 2024-25	Current Budget Year FY 2025-26	Proposed Budget Year - FY 2026-27
Contributions/Donations from Private Sources	$ 53,813	$ 200,000	$ 200,000
Programmatic Income	$ 2,807	$	$ 2500
County Funding/Direct Contribution	$ 33,250	$ 33,250	$ 43,250
County Funding by Other Source (a)	$ 0	$ 0	$ 0
City Funding	$ 0	$ 0	$ 0
Local Non-Profit Funding	$ 0	$ 0	$ 0
State Funding	$ 0	$ 0	$ 0
Federal Funding	$ 0	$ 0	$ 0
Memberships	$ 0	$ 0	$ 0
Investment Income	$ 94,816	$ 35,000	$ 50,000
Other Income (b)	$ 520,073	$ 51,750	$ 200,000
Total Income	$ 704,759	$ 320,000	$ 495,750

Please explain by fiscal year any amount listed in "County Funding by Other Source" line item. (Example: Commissioner Community Support funding, Sheriff's Office funding, etc.)

- N/A

Please explain by fiscal year any amount listed in the "Other Income" line item.

- Fundraising endeavors

EXPENSES TABLE			
	Most Recently Completed Budget Year FY 2024-25	Current Budget Year FY 2025-26	Proposed Budget Year FY 2026-27
Total Number of Staff	9	9	9
Salaries and Wages	$ 249,218	$ 25,000	$ 240,000
Employee Benefits	$ 0	$ 0	$ 0
Professional Services	$ 6,450	$ 5,500	$ 5,500
Contractual Services	$ 0	$ 133,000	$ 0
Travel Expenses	$ 0	$ 2,000	$ 0
Rentals and Leases	$ 0	$ 0	$ 0
Communication	$ 143	$ 2,500	$ 1,000
Postage and Freight	$ 0	$ 2,000	$ 0
Repair and Maintenance	$ 27,713	$ -	$ 13,000
Printing and Binding	$ 7,008	$ 2,000	$ 2,000
Marketing and Promotion	$ 0	$ 3,000	$ 0
Fuel	$ 0	$	$ 0
Supplies	$ 121,453	$ 65,000	$ 93,000
Event Expenses	$ 0	$ 20,000	$ 0
Capitalizable Assets for County Funding (a)	$ 0	$ 0	$ 0
Other Expenses (b)	$ 55,395	$ 56,049	$ 56,000
Total Expenses	$ 467,380	$ 316,049	$ 410,500
Net Income - (Revenue minus Expense)	$ 237,379	$ 3,951	$ 85,250

Please explain any capitalizable assets (vehicles, land, or equipment) contained in your request.

- N/A

Please explain any request listed in the "Other Expenses" line item.

- Operating expenses unrelated to the county application including additional animal care costs, veterinary costs, insurance, depreciation

BUDGET QUESTIONS

1. Does your agency operate on Calendar Year, State Fiscal Year, or Fiscal Year? Calendar Year
2. Please explain any discrepancies in the Expense Table and your agency's Financial Statements. Differences between the financials and tables are due to a fiscal year vs a calendar year.
3. Please explain any Net Income (Revenue less Expense) represented in the Expense Table above on the bottom row. What is the planned use for these residual funds? Residual funds will be used for cage repairs/expansions and for future relocation to move out of our current flood zone.
4. Please list the salary of the top 5 employees, names and positions of your organization. If there are multiple agencies funded by or through your agency allocation, please add those employees to this list by agency.

Name	Position	Salary
Emily Holden	Executive Director, Full-Time	$ 51,000
Leah Schultz	Development Coordinator, Full-Time	$ 51,000
Maddy Muir	Animal Care, Part-Time	$ 26,000
Alicia Sinkovich	Animal Care, Part-Time	$ 25,600
Amberly Gaspard	Animal Care, Part-Time	$ 23,500

1. Please provide the total amount of cash and investments on hand. $1,722,960 - Amount is due to preparation for move to new property due to major recurring flood damage on our current site.
2. Does your organization charge fees for services? If so, provide a list of fees charged. We charge for guided tours, classroom presentations, and field trips.
3. Does your organization require background checks from volunteers and staff? For staff and volunteers working directly with children.
4. What is the source of your reportable data? Our data is gathered through our financial systems including QuickBooks and Neon CRM.

I hereby certify that the information provided above is a true and correct statement relating to the organization requesting funding named above.

Leah Schultz

Name

Development Coordinator 3/29/26

Title **Date**

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give form to the requester. Do not send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See *Specific Instructions* on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

Wildlife Sanctuary of Northwest Florida, Inc.

2 Business name/disregarded entity name, if different from above.

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . .

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☑ Other (see instructions) Corporation Nonprofit 501c3

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . ☐

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

5 Address (number, street, and apt. or suite no.). See instructions.

105 North S Street

6 City, state, and ZIP code

Pensacola, FL, 32505

Requester's name and address (optional)

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			–			–				

or

Employer identification number

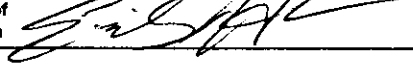
5	9	–	2	2	2	2	3	0	3

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here | **Signature of U.S. person**  **Date** 5/31/26

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

Internal Revenue Service
District Director

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

Date: JAN 21 1999

Wildlife Sanctuary Of Northwest
Florida, Inc.
105 North S Street
Pensacola, FL 32505-7928

Person to Contact:
Ronnie Clemons
Telephone Number:
877-829-5500
Fax Number:
513-684-5936
Federal Identification Number:
59-2222303

Dear Sir or Madam:

This letter is in response to your request dated October 13,1998, for a copy of your organization's determination letter.

Our records indicate that a determination letter issued in January 1983 granted your organization exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than $25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of $20 a day, up to a maximum of $10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of $100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047
2024
Open to Public Inspection

A For the 2024 calendar year, or tax year beginning , and ending

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/ terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization: Wildlife Sanctuary of Northwest Florida, Inc.

Doing business as:

Number and street (or P.O. box if mail is not delivered to street address): 105 North S Street

Room/suite:

City or town, state or province, country, and ZIP or foreign postal code: Pensacola FL 32505

D Employer identification number: 59-2222303

E Telephone number: 850-433-9453

G Gross receipts $: 577,582

F Name and address of principal officer:
Emily Holden
105 North W Street
Pensacola FL 32505

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: www.pensacolawildlife.com

H(c) Group exemption number

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1982

M State of legal domicile: FL

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities:
To provide a safe haven for injured and orphaned wildlife, provide rehabilitation and release, when possible, and to foster public awareness and appreciation of wildlife.

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3 Number of voting members of the governing body (Part VI, line 1a)	3	9
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	9
5 Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	8
6 Total number of volunteers (estimate if necessary)	6	75
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0

	Prior Year	Current Year
Revenue		
8 Contributions and grants (Part VIII, line 1h)	418,512	460,022
9 Program service revenue (Part VIII, line 2g)		0
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	38,653	98,210
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0
12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	457,165	558,232
Expenses		
13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0
14 Benefits paid to or for members (Part IX, column (A), line 4)		0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	56,417	43,040
16a Professional fundraising fees (Part IX, column (A), line 11e)		0
b Total fundraising expenses (Part IX, column (D), line 25) 7,704		
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	244,923	301,747
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	301,340	344,787
19 Revenue less expenses. Subtract line 18 from line 12	155,825	213,445

	Beginning of Current Year	End of Year
Net Assets or Fund Balances		
20 Total assets (Part X, line 16)	1,395,777	1,613,384
21 Total liabilities (Part X, line 26)	2,483	5,396
22 Net assets or fund balances. Subtract line 21 from line 20	1,393,294	1,607,988

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer COPY Date

Emily Holden Executive Director
Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Scott A. Egstad CPA	Scott A. Egstad CPA	05/13/25		P00038995

Firm's name: Scott Egstad & Company, PA — Firm's EIN: 59-3332999

Firm's address: 4300 Bayou Blvd Ste 26, Pensacola, FL 32503-2671 — Phone no. 850-332-6850

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

Part III **Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III ☐

1 Briefly describe the organization's mission:

To provide a safe haven for injured and orphaned wildlife, provide rehabilitation and release, when possible, and to foster public awareness and appreciation of wildlife.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 313,617 including grants of $) (Revenue $)

To provide care for hurt and abandoned wildlife.

4b (Code:) (Expenses $ including grants of $) (Revenue $)

N/A

4c (Code:) (Expenses $ including grants of $) (Revenue $)

N/A

4d Other program services (Describe on Schedule O.)

(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses 313,617

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	X	
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	29	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30	X	
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O.	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	1		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c X	

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

				Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	8		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		X	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a			
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15			X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			X
17	**Section 501(c)(21) organizations.** Did the trust, any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17			

Part VI Governance, Management, and Disclosure. *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI X

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	9		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included on line 1a, above, who are independent	1b	9		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a		X
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a		X
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c		
13	Did the organization have a written whistleblower policy?	13		X
14	Did the organization have a written document retention and destruction policy?	14		X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a		X
b	Other officers or key employees of the organization	15b		X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed None

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☐ Upon request ☐ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records.

Diane Wahlquist 5541 Bob O Link Road

Pensacola FL 32507 850-433-9453

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Molly O'Connor	2.00									
President	0.00	X		X				0	0	0
(2) Debbie Barnard	2.00									
Vice President	0.00	X		X				0	0	0
(3) Frances Webb	2.00									
Secretary	0.00	X		X				0	0	0
(4) Diane Wahlquist	16.00									
Treasurer	0.00	X		X				0	0	0
(5) Robert Jordan	2.00									
Director	0.00	X						0	0	0
(6) Mary Jones	2.00									
Director	0.00	X						0	0	0
(7) Susanne Timmons	2.00									
Director	0.00	X						0	0	0
(8) Keith Wilkins	2.00									
Director	0.00	X						0	0	0
(9) Tim White	2.00									
Director	0.00	X						0	0	0
(10) Emily Holden	50.00									
Executive Director	0.00			X				39,982	0	0
(11)										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12)										
(13)										
(14)										
(15)										
(16)										
(17)										
(18)										
(19)										
1b Subtotal								39,982		
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								39,982		

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 0

		Yes	No
3	Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*		X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*		X
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization 0

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	36,688				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	423,334				
	g Noncash contributions included in lines 1a-1f	1g	$ 39,863				
	h **Total.** Add lines 1a–1f			460,022			
Program Service Revenue		Business Code					
	2a						
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g **Total.** Add lines 2a–2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			60,060			60,060
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
			(i) Real	(ii) Personal			
	6a Gross rents	6a					
	b Less: rental expenses	6b					
	c Rental inc. or (loss)	6c					
	d Net rental income or (loss)						
			(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory	7a		57,500			
	b Less: cost or other basis and sales exps.	7b		19,350			
	c Gain or (loss)	7c		38,150			
	d Net gain or (loss)			38,150			38,150
	8a Gross income from fundraising events (not including $ ... of contributions reported on line 1c). See Part IV, line 18	8a					
	b Less: direct expenses	8b					
	c Net income or (loss) from fundraising events						
	9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities						
	10a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code					
	11a						
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a–11d						
	12 **Total revenue.** See instructions			558,232	0	0	98,210

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	39,982	29,987	5,997	3,998
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	3,058	2,294	459	305
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	4,889		4,889	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	16,629	12,472	4,157	
12 Advertising and promotion				
13 Office expenses	6,622	3,311	1,655	1,656
14 Information technology				
15 Royalties				
16 Occupancy	19,743	17,451	2,292	
17 Travel	556	556		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,679	1,679		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	9,299	7,904	1,395	
23 Insurance	9,351	7,948	1,403	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a Employee Leasing	149,770	149,770		
b Wildlife Feed	58,280	58,280		
c Supplies	17,914	17,914		
d Telephone	2,249	1,912	337	
e All other expenses	4,766	2,139	882	1,745
25 Total functional expenses. Add lines 1 through 24e	344,787	313,617	23,466	7,704
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

				(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing		44,730	1	47,753
	2	Savings and temporary cash investments		1,116,044	2	1,319,735
	3	Pledges and grants receivable, net		6,656	3	8,940
	4	Accounts receivable, net			4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		2,992	9	2,908
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 355,362			
	b	Less: accumulated depreciation	10b 205,993	146,155	10c	149,369
	11	Investments—publicly traded securities		79,200	11	84,679
	12	Investments—other securities. See Part IV, line 11			12	
	13	Investments—program-related. See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11			15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		1,395,777	16	1,613,384
Liabilities	17	Accounts payable and accrued expenses		2,483	17	5,396
	18	Grants payable			18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D			25	
	26	**Total liabilities.** Add lines 17 through 25		2,483	26	5,396
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		1,393,294	27	1,607,988
	28	Net assets with donor restrictions			28	
		Organizations that do not follow FASB ASC 958, check here ☐ **and complete lines 29 through 33.**				
	29	Capital stock or trust principal, or current funds			29	
	30	Paid-in or capital surplus, or land, building, or equipment fund			30	
	31	Retained earnings, endowment, accumulated income, or other funds			31	
	32	Total net assets or fund balances		1,393,294	32	1,607,988
	33	Total liabilities and net assets/fund balances		1,395,777	33	1,613,384

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	558,232
2	Total expenses (must equal Part IX, column (A), line 25)	2	344,787
3	Revenue less expenses. Subtract line 2 from line 1	3	213,445
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,393,294
5	Net unrealized gains (losses) on investments	5	1,249
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,607,988

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a	X	
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2b		X
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE A (Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization	Employer identification number
Wildlife Sanctuary of Northwest Florida, Inc.	59-2222303

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:

10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	249,286	232,411	755,884	418,512	460,022	2,116,115
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge	34,576	34,577	34,577	34,577	34,577	172,884
4 **Total.** Add lines 1 through 3	283,862	266,988	790,461	453,089	494,599	2,288,999
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						649,118
6 **Public support.** Subtract line 5 from line 4						1,639,881

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4	283,862	266,988	790,461	453,089	494,599	2,288,999
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	2,314	3,730	2,184	38,653	60,060	106,941
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						2,395,940

12 Gross receipts from related activities, etc. (see instructions) 12

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

14	Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f))	14	68.44 %
15	Public support percentage from 2023 Schedule A, Part II, line 14	15	73.86 %

16a **33 1/3% support test — 2024.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☒

b **33 1/3% support test — 2023.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10%-facts-and-circumstances test — 2024.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

b **10%-facts-and-circumstances test — 2023.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2023 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2024** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2023** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests — 2024.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support tests — 2023.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* ***Part VI*** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* ***Part VI*** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* ***Part VI*** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in* ***Part VI*** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in* ***Part VI,*** *including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* ***Part VI.***	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* ***Part VI.***	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* ***Part VI.***	9b		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* ***Part VI.***	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on line 11a above?	11b		
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* ***Part VI.***	11c		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in* ***Part VI*** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	2		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* ***Part VI*** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s), or (ii) serving on the governing body of a supported organization? *If "No," explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	2		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* ***Part VI*** *the role the organization's supported organizations played in this regard.*	3		

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (****see instructions****).*

- a ☐ The organization satisfied the Activities Test. *Complete* ***line 2*** *below.*
- b ☐ The organization is the parent of each of its supported organizations. *Complete* ***line 3*** *below.*
- c ☐ The organization supported a governmental entity. *Describe in* ***Part VI*** *how you supported a governmental entity (see instructions).*

			Yes	No
2	Activities Test. ***Answer lines 2a and 2b below.***			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** how these activities directly furthered their exempt purposes, *how the organization was responsive to each of its supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations. ***Answer lines 3a and 3b below.***			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in* ***Part VI.***	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* ***Part VI*** *the role played by the organization in this regard.*	3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in* ***Part VI***). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	8		

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d **Total** (add lines 1a, 1b, and 1c)	1d		
e **Discount** claimed for blockage or other factors *(explain in detail in* ***Part VI****)*:			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by 0.035.	6		
7 Recoveries of prior-year distributions	7		
8 **Minimum Asset Amount** (add line 7 to line 6)	8		

Section C – Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	1		
2 Enter 0.85 of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** *(continued)*

Section D – Distributions			**Current Year**
1	Amounts paid to supported organizations to accomplish exempt purposes	1	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4	Amounts paid to acquire exempt-use assets	4	
5	Qualified set-aside amounts (prior IRS approval required—*provide details in* ***Part VI***)	5	
6	Other distributions (*describe in* ***Part VI***). See instructions.	6	
7	**Total annual distributions.** Add lines 1 through 6.	7	
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in* ***Part VI***). See instructions.	8	
9	Distributable amount for 2024 from Section C, line 6	9	
10	Line 8 amount divided by line 9 amount	10	

Section E – Distribution Allocations (see instructions)		(i) **Excess Distributions**	(ii) **Underdistributions Pre-2024**	(iii) **Distributable Amount for 2024**
1	Distributable amount for 2024 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2024 (reasonable cause required–*explain in* ***Part VI***). See instructions.			
3	Excess distributions carryover, if any, to 2024			
a	From 2019			
b	From 2020			
c	From 2021			
d	From 2022			
e	From 2023			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2024 distributable amount			
i	Carryover from 2019 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2024 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2024 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* ***Part VI.*** See instructions.			
6	Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* ***Part VI.*** See instructions.			
7	**Excess distributions carryover to 2025.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2020			
b	Excess from 2021			
c	Excess from 2022			
d	Excess from 2023			
e	Excess from 2024			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Schedule B (Form 990)
(Rev. December 2024))
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

Name of the organization
Wildlife Sanctuary of Northwest Florida, Inc.

Employer identification number
59-2222303

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	[X] 501(c)(3) (enter number) organization
	[ ] 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	[ ] 527 political organization
Form 990-PF	[ ] 501(c)(3) exempt private foundation
	[ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation
	[ ] 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

[ ] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

[X] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year ..... $ .....

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization
Wildlife Sanctuary of Northwest

Employer identification number
59-2222303

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	Estate of Patricia Miller 760 East Ten Mile Road Pensacola FL 32514	$ 26,635	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	Estate of Seymour White 1706 E Olive Rd Pensacola FL 32514	$ 185,029	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

SCHEDULE D (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
Wildlife Sanctuary of Northwest Florida, Inc.

Employer identification number
59-2222303

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)
☐ Protection of natural habitat
☐ Preservation of open space
☐ Preservation of a historically important land area
☐ Preservation of a certified historic structure

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

		Held at the End of the Tax Year
a Total number of conservation easements	2a	
b Total acreage restricted by conservation easements	2b	
c Number of conservation easements on a certified historic structure included on line 2a	2c	
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year

4 Number of states where property subject to conservation easement is located

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conversation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year $

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1 $

(ii) Assets included in Form 990, Part X $

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items.

a Revenue included on Form 990, Part VIII, line 1 $

b Assets included in Form 990, Part X $

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

- a ☐ Public exhibition
- b ☐ Scholarly research
- c ☐ Preservation for future generations
- d ☐ Loan or exchange program
- e ☐ Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table.

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

Part V Endowment Funds

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment ____ %
- b Permanent endowment ____ %
- c Term endowment ____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations?	3a(i)		
(ii) Related organizations?	3a(ii)		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		25,831		25,831
b Buildings				
c Leasehold improvements		329,531	205,993	123,538
d Equipment				
e Other				
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				149,369

Part VII Investments – Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, line 12, col. (B))*		

Part VIII Investments – Program Related

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, line 13, col. (B))*		

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 15, col. (B))*	

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 25, col. (B))*	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	596,202
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a	1,249		
b	Donated services and use of facilities	2b	36,721		
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	37,970
3	Subtract line 2e from line 1			3	558,232
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	
5	Total revenue. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 12.)*			5	558,232

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	381,508
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a	36,721		
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	36,721
3	Subtract line 2e from line 1			3	344,787
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	
5	Total expenses. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 18.)*			5	344,787

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Part XIII Supplemental Information *(continued)*

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2024

Open To Public Inspection

Name of the organization

Florida, Inc.

Employer identification number

59-2222303

Part I Types of Property

		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1	Art — Works of art				
2	Art — Historical treasures				
3	Art — Fractional interests				
4	Books and publications				
5	Clothing and household goods				
6	Cars and other vehicles				
7	Boats and planes				
8	Intellectual property				
9	Securities — Publicly traded				
10	Securities — Closely held stock				
11	Securities — Partnership, LLC, or trust interests				
12	Securities — Miscellaneous				
13	Qualified conservation contribution — Historic structures				
14	Qualified conservation contribution — Other				
15	Real estate — Residential				
16	Real estate — Commercial				
17	Real estate — Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other (Food & Supplies)	X	1	39,863	Purchase Price
26	Other ( )				
27	Other ( )				
28	Other ( )				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement 29

			Yes	No
30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?	30a		X
b	If "Yes," describe the arrangement in Part II.			
31	Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	31		X
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a		X
b	If "Yes," describe in Part II.			
33	If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.			

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE O (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization: Wildlife Sanctuary of Northwest Florida, Inc.

Employer identification number: 59-2222303

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990
Reviewed by Executive Director and Treasurer before filing.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation
The organization makes its documents available to the public upon request.

Wildlife Sanctuary of Northwest Florida, Inc.
(A Nonprofit Organization)
Financial Statements
December 31, 2024

Wildlife Sanctuary of Northwest Florida, Inc.
(A Nonprofit Organization)
Financial Statements
December 31, 2024

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SCOTT
& EGSTAD
& COMPANY, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

Independent Accountant's Review Report

To The Board of Directors
Wildlife Sanctuary of Northwest Florida, Inc.
Pensacola, Florida

We have reviewed the accompanying financial statements of Wildlife Sanctuary of Northwest Florida, Inc., (a nonprofit organization) which comprise the statement of financial position as of December 31, 2024, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of entity management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of Wildlife Sanctuary of Northwest Florida, Inc., and to meet our ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Scott Egstad & Company, P.A.

Pensacola, Florida
April 24, 2025

4300 Bayou Boulevard · Suite 26 · Pensacola, FL 32503-2671 · Phone (850) 332-6850 · Fax (850) 332-7104

MEMBER: Florida Institute of Certified Public Accountants & American Institute of Certified Public Accountants

Wildlife Sanctuary of Northwest Florida, Inc.
(A Nonprofit Organization)
Statement of Financial Position
December 31, 2024

Assets

Current Assets:	
Cash and cash equivalents	$ 175,475
Certificates of deposit	1,192,012
Grants receivable	8,940
Investments	84,679
Prepaid expenses	2,908
Total Current Assets	1,464,014
Property and Equipment:	
Leasehold improvements	287,930
Furniture and equipment	36,996
Signs	4,605
	329,531
Less accumulated depreciation	(205,993)
Total Property and Equipment	123,538
Other Assets:	
Real estate held for sale	25,831
Total Other Assets	25,831
Total Assets	$ 1,613,383

Liabilities and Net Assets

Current Liabilities:	
Accrued liabilities	$ 5,396
Total Current Liabilities	5,396
Net Assets:	
Without donor restrictions	1,607,987
Total Net Assets	1,607,987
Total Liabilities and Net Assets	$ 1,613,383

The accompanying notes are an integral part of these financial statements.

Wildlife Sanctuary of Northwest Florida, Inc.
(A Nonprofit Organization)
Statement of Activities
For the Year Ended December 31, 2024

Change in Net Assets Without Donor Restrictions		
Revenues and Support:		
Contributions	$	383,471
In-kind contributions		76,584
Government grants		36,688
Gain on sale of land		38,151
Investment income including unrealized gains		61,308
Total Revenues and Support		596,202
Expenses:		
Program services		345,151
Administration		28,653
Fundraising		7,704
Total Expenses		381,508
Change in Net Assets		214,694
Net Assets—Beginning of Year		1,393,293
Net Assets—End of Year	$	1,607,987

The accompanying notes are an integral part of these financial statements.

Wildlife Sanctuary of Northwest Florida, Inc.
(A Nonprofit Organization)
Statement of Functional Expenses
For the Year Ended December 31, 2024

	Program Services	Administration	Fundraising	Total
Accounting and review fees	$ -	$ 4,889	$ -	$ 4,889
Contract labor	12,472	4,157	-	16,629
Depreciation	7,904	1,395	-	9,299
Education	1,679	-	-	1,679
Employee leasing	149,770	-	-	149,770
Fundraising and special event expenses	-	-	1,745	1,745
Insurance	7,948	1,403	-	9,351
Licenses and taxes	-	882	-	882
Medical supplies	1,208	-	-	1,208
Miscellaneous	-	-	-	-
Office expense	3,311	1,655	1,656	6,622
Rent—in kind	29,390	5,187	-	34,577
Repairs and maintenance	4,462	-	-	4,462
Salaries and wages	29,987	5,997	3,998	39,982
Supplies	17,914	-	-	17,914
Taxes—payroll	2,294	459	305	3,058
Telephone	1,912	337	-	2,249
Travel	556	-	-	556
Utilities	12,989	2,292	-	15,281
Animal care services	3,075	-	-	3,075
Wildlife feed	58,280	-	-	58,280
Total Expenses	$ 345,151	$ 28,653	$ 7,704	$ 381,508

The accompanying notes are an integral part of these financial statements.

Wildlife Sanctuary of Northwest Florida, Inc.
(A Nonprofit Organization)
Statement of Cash Flows
For the Year Ended December 31, 2024

Cash Flows From Operating Activities:		
Change in net assets	$	214,694
Adjustments to reconcile change in net assets to net cash provided by operating activities—		
Depreciation		9,299
Gain on sale of land		(38,151)
Unrealized gain on investments		(1,249)
Changes in—		
Increase in grants receivable		(2,284)
Decrease in prepaid expenses		84
Increase in accrued liabilities		2,913
Net Cash Provided by Operating Activities		185,306
Cash Flows from Investing Activities:		
Proceeds from sale of land		52,680
Purchases of investments		(4,230)
Purchases of property and equipment		(27,043)
Purchases of certificates of deposit		(344,375)
Net Cash Used by Investing Activities		(322,968)
Decrease in Cash		(137,662)
Cash—Beginning of Year		313,137
Cash—End of Year	$	175,475

The accompanying notes are an integral part of these financial statements.

Wildlife Sanctuary of Northwest Florida, Inc.
(A Nonprofit Organization)
Notes to Financial Statements
December 31, 2024

Note 1—Summary of Significant Accounting Policies

Organization and Program Activities

Wildlife Sanctuary of Northwest Florida, Inc., ("Sanctuary") is a Florida "not-for-profit" corporation formed September 23, 1982, to provide a safe haven for injured and orphaned wildlife, provide rehabilitation and release, when possible, and to foster public awareness and appreciation of wildlife.

The Sanctuary is open to the public and gives tours for adults and children so that they can learn about the animals and how to help protect them. Funds are collected from public contributions, tours of the facilities, special event fundraising activities and a local government grant.

Contributions

Contributions received are recorded with or without restrictions depending on the existence and/or nature of any donor restrictions. All donor-restricted contributions are reported as an increase in net assets with donor restriction depending on the nature of the restriction. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and are reported as net assets released from restrictions.

Basis of Presentation

The Sanctuary reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. Net assets are classified based on externally imposed restrictions, if any, that may or may not be met by actions of management or by the passage of time. The Sanctuary does not have any net assets with donor restrictions as of December 31, 2024.

Note 1—Summary of Significant Accounting Policies *(continued)*

Cash and Cash Equivalents

Cash and cash equivalents consist of cash held in the checking and savings accounts.

Investments

Investments in marketable securities with readily determinable fair values are valued at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets.

Fair Value of Financial Instruments

Generally accepted accounting principles define fair value and establish a framework for measuring fair value. The guidance applies to all assets and liabilities that are measured and reported on a fair value basis (see Notes 4 and 10).

The carrying amounts of financial instruments, including cash and accrued liabilities, approximate their fair value due to the short maturity of these instruments.

Property and Equipment

Property and equipment are stated at cost or, if donated, at fair market value on date of gift. The Sanctuary capitalizes all asset acquisitions costing $100 or more and with a useful life exceeding one year. Depreciation is calculated using the straight-line method over the estimated useful lives of the related assets as follows:

Furniture and equipment	5–10 years
Leasehold improvements	15–40 years

Note 1—Summary of Significant Accounting Policies *(continued)*

Donated Goods, Facilities and Services

The Sanctuary records various types of donated support including contributed facilities, goods and supplies. Donated building space is recorded at the fair rental value of comparable space. Contributions of tangible assets are recognized at their fair value when received. The in-kind amounts are reflected in the accompanying financial statements as "contributions" and are offset by amounts included in expenses, other than those assets that have been capitalized in the property and equipment accounts.

Contributed services are recorded in the financial statements to the extent that those services create or enhance a nonfinancial asset or meet the following criteria: (a) the service requires specialized skills, (b) the service is provided by individuals who possess those skills, and (c) the service would typically need to be purchased if not contributed. Management estimates the fair market value of animal care and veterinarian services to approximate $2,144. For the year ended December 31, 2024, there were also amounts that did not meet the criteria for recognition as described above despite the considerable value of donated time by volunteers to the mission of the Sanctuary.

Income Taxes

The Sanctuary is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for federal or state income taxes has been recognized. The House annually files federal information returns (Form 990), which are subject to possible examination by the taxing authorities until the expiration of the related statute of limitations, which is generally three years.

Management believes it has no uncertain tax positions that qualify for either recognition or disclosure in the financial statements and no returns are currently under examination.

Note 1—Summary of Significant Accounting Policies *(continued)*

Functional Allocation of Expenses

Expenses that can be identified as program, administrative or fundraising are classified accordingly. Indirect costs are allocated to program, administrative and fundraising based on percentages developed by management.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Events Occurring After Reporting Date

The Sanctuary has evaluated events and transactions that occurred between December 31, 2024, and April 24, 2025, which is the date that the financial statements were available to be issued, for possible recognition or disclosure in the financial statements.

Note 2—Concentration of Credit Risk

The Sanctuary maintains its cash at two separate financial institutions. Cash accounts at each institution are insured by the Federal Deposit Insurance Corporation ("FDIC") or National Credit Union Association ("NCUA") up to $250,000 per financial institution. At December 31, 2024, the Sanctuary had cash balances held by financial institutions in excess of insured limits of $915,969.

Note 3—Certificates of Deposits

The Sanctuary holds seven certificates of deposit. The certificates mature on dates in 2025. Interest is earned at rates between 3.69% and 4.93%. The carrying value of certificates of deposit approximate fair value since the interest rates offered currently approximate the rates obtained.

Note 4—Investments

Investments are carried at fair value as determined by quoted market prices. Unrealized gains and losses are reflected in the statements of activities.

The Sanctuary's investments at December 31, 2024, consist of the following:

	Cost	Fair Value	Unrealized Appreciation (Depreciation)
Mutual Funds	$ 87,527	$ 84,679	$ (2,848)

Dividend income for the year ended December 31, 2024, related to these investments was $4,238.

Note 5—Property and Equipment

Depreciation expense for the year ended December 31, 2024, was $9,299.

Management of the Sanctuary reviews long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying amount of the assets may not be recoverable. Recoverability is measured by a comparison of the carrying amount of the assets to future net cash flows expected to be generated by the assets. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the fair market value of the assets. As of December 31, 2024, none of the Sanctuary's long-lived assets were considered to be materially impaired.

Note 6—Real Estate Held for Sale

The Sanctuary received by gift residential lots which are recorded at the amount the Sanctuary expects to realize when they are sold. Certain lots were sold in 2024.

Note 7—Board Designated Net Assets

Board designated funds at December 31, 2024, are available for the following purposes:

Building fund	$ 500,000
Emergency costs	60,000
	$ 560,000

Note 8—Building Lease

The value of land and buildings occupied or used by the Sanctuary for its offices and caring for wildlife are not included in the accompanying statement of financial position. Title to such property is held by Escambia County, Florida, who has agreed to provide such space at $1 per year. The sanctuary records in-kind contributions and rent expense each month in an amount estimated to be the fair value of the use of the property. Total rent expense recorded under this agreement for the year ended December 31, 2024, is $34,577.

Note 9—Donated Goods, Facilities and Services

Donated goods, facilities and services recorded for the period ended December 31, 2024, are as follows:

County facilities	$ 34,577
Operating supplies and feed	39,863
Animal care services	2,144
	$ 76,584

Note 10—Fair Value Measurements

Fair values for investment securities are determined by reference to quoted market prices and other relevant information generated by market transactions. Fair values of assets measured on a recurring basis at December 31, 2024, are as follows:

	Quoted Prices in Active Markets for Identical Assets (Level 1)
Investments:	
Mutual funds	$ 84,679

Note 11—Liquidity and Availability of Financial Assets

The Sanctuary's primary source of support is income from contributions. The Sanctuary has a policy to manage its liquidity following three guiding principles: operating within a prudent range of financial stability; maintaining adequate liquidity to fund near-term operations; and maintaining sufficient resources to provide reasonable assurance that long-term operations will be maintained. The following table reflects the Sanctuary's financial assets reduced by amounts not available for general expenditures within one year:

Financial Assets:	
Cash and equivalents	$ 175,475
Certificates of deposits	1,192,012
Investments	84,679
Total	$ 1,452,166
Less those unavailable for general expenditure within one year, due to:	
Board designated building fund	(500,000)
Board designated for emergencies	(60,000)
Financial assets available to meet cash needs	$ 892,166

Wildlife Sanctuary of Northwest Florida, Inc.
(A Nonprofit Organization)
Financial Statements
December 31, 2023

Wildlife Sanctuary of Northwest Florida, Inc.
(A Nonprofit Organization)
Financial Statements
December 31, 2023

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SCOTT
& EGSTAD
& COMPANY, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

Independent Accountant's Review Report

To The Board of Directors
Wildlife Sanctuary of Northwest Florida, Inc.
Pensacola, Florida

We have reviewed the accompanying financial statements of Wildlife Sanctuary of Northwest Florida, Inc., (a nonprofit organization) which comprise the statement of financial position as of December 31, 2023, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of entity management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of Wildlife Sanctuary of Northwest Florida, Inc., and to meet our ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Scott Egstad & Company PA

Pensacola, Florida
May 2, 2024

4300 Bayou Boulevard · Suite 26 · Pensacola, FL 32503-2671 · Phone (850) 332-6850 · Fax (850) 332-7104

MEMBER: Florida Institute of Certified Public Accountants & American Institute of Certified Public Accountants

Wildlife Sanctuary of Northwest Florida, Inc.
(A Nonprofit Organization)
Statement of Financial Position
December 31, 2023

Assets

Current Assets:		
Cash and cash equivalents	$	313,137
Certificates of deposit		847,637
Grants receivable		6,656
Investments		79,200
Prepaid expenses		2,992
Total Current Assets		1,249,622
Property and Equipment:		
Leasehold improvements		262,070
Furniture and equipment		35,813
Signs		4,605
		302,488
Less accumulated depreciation		(196,694)
Total Property and Equipment		105,794
Other Assets:		
Real estate held for sale		40,361
Total Other Assets		40,361
Total Assets	$	1,395,777

Liabilities and Net Assets

Current Liabilities:		
Accrued liabilities	$	2,483
Total Current Liabilities		2,483
Net Assets:		
Without donor restrictions		1,393,294
Total Net Assets		1,393,294
Total Liabilities and Net Assets	$	1,395,777

The accompanying notes are an integral part of these financial statements.

Wildlife Sanctuary of Northwest Florida, Inc.
(A Nonprofit Organization)
Statement of Activities
For the Year Ended December 31, 2023

Change in Net Assets Without Donor Restrictions		
Revenues and Support:		
Contributions	$	348,404
In-kind contributions		119,442
Government grants		37,191
Investment income net of unrealized losses		36,809
Total Revenues and Support		541,846
Expenses:		
Program services		357,974
Administration		23,335
Fundraising		6,556
Total Expenses		387,865
Change in Net Assets		153,981
Net Assets—Beginning of Year		1,239,313
Net Assets—End of Year	$	1,393,294

The accompanying notes are an integral part of these financial statements.

Wildlife Sanctuary of Northwest Florida, Inc.
(A Nonprofit Organization)
Statement of Functional Expenses
For the Year Ended December 31, 2023

	Program Services	Administration	Fundraising	Total
Accounting and review fees	$ -	$ 5,534	$ -	$ 5,534
Contract labor	14,770	-	-	14,770
Depreciation	8,004	1,412	-	9,416
Education	687	-	-	687
Employee leasing	142,464	-	-	142,464
Fundraising and special event expenses	-	-	3,069	3,069
Insurance	7,921	1,398	-	9,319
Licenses and taxes	-	1,301	-	1,301
Medical supplies	1,311	-	-	1,311
Miscellaneous	-	1,500	-	1,500
Office expense	2,193	1,097	1,097	4,387
Rent—in kind	29,390	5,187	-	34,577
Repairs and maintenance	4,376	-	-	4,376
Salaries and wages	16,947	3,389	2,260	22,596
Supplies	13,534	-	-	13,534
Taxes—payroll	980	196	130	1,306
Telephone	2,070	365	-	2,435
Travel	1,731	-	-	1,731
Utilities	11,082	1,956	-	13,038
Animal care services	51,948	-	-	51,948
Wildlife feed	48,566	-	-	48,566
Total Expenses	$ 357,974	$ 23,335	$ 6,556	$ 387,865

The accompanying notes are an integral part of these financial statements.

Wildlife Sanctuary of Northwest Florida, Inc.
(A Nonprofit Organization)
Statement of Cash Flows
For the Year Ended December 31, 2023

Cash Flows From Operating Activities:		
Change in net assets	$	153,981
Adjustments to reconcile change in net assets to net cash provided by operating activities—		
Depreciation		9,416
Unrealized loss on investments		1,844
Changes in—		
Increase in grants receivable		(1,666)
Increase in prepaid expenses		(297)
Increase in accrued liabilities		1,503
Net Cash Provided by Operating Activities		164,781
Cash Flows from Investing Activities:		
Proceeds from sale of investments		500,000
Purchases of investments		(3,993)
Purchases of certificates of deposit		(724,027)
Net Cash Used by Investing Activities		(228,020)
Decrease in Cash		(63,239)
Cash—Beginning of Year		376,376
Cash—End of Year	$	313,137

The accompanying notes are an integral part of these financial statements.

Wildlife Sanctuary of Northwest Florida, Inc.
(A Nonprofit Organization)
Notes to Financial Statements
December 31, 2023

Note 1—Summary of Significant Accounting Policies

Organization and Program Activities

Wildlife Sanctuary of Northwest Florida, Inc., ("Sanctuary") is a Florida "not-for-profit" corporation formed September 23, 1982, to provide a safe haven for injured and orphaned wildlife, provide rehabilitation and release, when possible, and to foster public awareness and appreciation of wildlife.

The Sanctuary is open to the public and gives tours for adults and children so that they can learn about the animals and how to help protect them. Funds are collected from public contributions, tours of the facilities, special event fundraising activities and a local government grant.

Contributions

Contributions received are recorded with or without restrictions depending on the existence and/or nature of any donor restrictions. All donor-restricted contributions are reported as an increase in net assets with donor restriction depending on the nature of the restriction. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and are reported as net assets released from restrictions.

Basis of Presentation

The Sanctuary reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. Net assets are classified based on externally imposed restrictions, if any, that may or may not be met by actions of management or by the passage of time. The Sanctuary does not have any net assets with donor restrictions as of December 31, 2023.

Note 1—Summary of Significant Accounting Policies *(continued)*

Cash and Cash Equivalents

Cash and cash equivalents consist of cash held in the checking and savings accounts.

Investments

Investments in marketable securities with readily determinable fair values are valued at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets.

Fair Value of Financial Instruments

Generally accepted accounting principles define fair value and establish a framework for measuring fair value. The guidance applies to all assets and liabilities that are measured and reported on a fair value basis (see Notes 4 and 10).

The carrying amounts of financial instruments, including cash and accrued liabilities, approximate their fair value due to the short maturity of these instruments.

Property and Equipment

Property and equipment are stated at cost or, if donated, at fair market value on date of gift. The Sanctuary capitalizes all asset acquisitions costing $100 or more and with a useful life exceeding one year. Depreciation is calculated using the straight-line method over the estimated useful lives of the related assets as follows:

Furniture and equipment	5–10 years
Leasehold improvements	15–40 years

Note 1—Summary of Significant Accounting Policies *(continued)*

Donated Goods, Facilities and Services

The Sanctuary records various types of donated support including contributed facilities, goods and supplies. Donated building space is recorded at the fair rental value of comparable space. Contributions of tangible assets are recognized at their fair value when received. The in-kind amounts are reflected in the accompanying financial statements as "contributions" and are offset by amounts included in expenses, other than those assets that have been capitalized in the property and equipment accounts.

Contributed services are recorded in the financial statements to the extent that those services create or enhance a nonfinancial asset or meet the following criteria: (a) the service requires specialized skills, (b) the service is provided by individuals who possess those skills, and (c) the service would typically need to be purchased if not contributed. Management estimates the fair market value of animal care and veterinarian services to approximate $51,948. For the year ended December 31, 2023, there were also amounts that did not meet the criteria for recognition as described above despite the considerable value of donated time by volunteers to the mission of the Sanctuary.

Income Taxes

The Sanctuary is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for federal or state income taxes has been recognized. The House annually files federal information returns (Form 990), which are subject to possible examination by the taxing authorities until the expiration of the related statute of limitations, which is generally three years.

Management believes it has no uncertain tax positions that qualify for either recognition or disclosure in the financial statements and no returns are currently under examination.

Note 1—Summary of Significant Accounting Policies *(continued)*

Functional Allocation of Expenses

Expenses that can be identified as program, administrative or fundraising are classified accordingly. Indirect costs are allocated to program, administrative and fundraising based on percentages developed by management.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Events Occurring After Reporting Date

The Sanctuary has evaluated events and transactions that occurred between December 31, 2023, and May 2, 2024, which is the date that the financial statements were available to be issued, for possible recognition or disclosure in the financial statements.

Note 2—Concentration of Credit Risk

The Sanctuary maintains its cash at two separate financial institutions. Cash accounts at each institution are insured by the Federal Deposit Insurance Corporation ("FDIC") or National Credit Union Association ("NCUA") up to $250,000 per financial institution. At December 31, 2023, the Sanctuary had cash balances held by financial institutions in excess of insured limits of $659,432.

Note 3—Certificates of Deposits

The Sanctuary holds five certificates of deposit. The certificates mature on dates in 2024. Interest is earned at rates between 4.89% and 5.27%. The carrying value of certificates of deposit approximate fair value since the interest rates offered currently approximate the rates obtained.

Note 4—Investments

Investments are carried at fair value as determined by quoted market prices. Unrealized gains and losses are reflected in the statements of activities.

The Sanctuary's investments at December 31, 2023, consist of the following:

	Cost	Fair Value	Unrealized Appreciation (Depreciation)
Mutual Funds	$ 83,297	$ 79,200	$ (4,097)

Dividend income for the year ended December 31, 2023, related to these investments was $3,884.

Note 5—Property and Equipment

Depreciation expense for the year ended December 31, 2023, was $9,416.

Management of the Sanctuary reviews long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying amount of the assets may not be recoverable. Recoverability is measured by a comparison of the carrying amount of the assets to future net cash flows expected to be generated by the assets. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the fair market value of the assets. As of December 31, 2023, none of the Sanctuary's long-lived assets were considered to be materially impaired.

Note 6—Real Estate Held for Sale

The Sanctuary received by gift residential lots which are recorded at the amount the Sanctuary expects to realize when they are sold.

Note 7—Board Designated Net Assets

Board designated funds at December 31, 2023, are available for the following purposes:

Building fund	$ 100,000
Emergency costs	60,000
	$ 160,000

Note 8—Building Lease

The value of land and buildings occupied or used by the Sanctuary for its offices and caring for wildlife are not included in the accompanying statement of financial position. Title to such property is held by Escambia County, Florida, who has agreed to provide such space at $1 per year. The sanctuary records in-kind contributions and rent expense each month in an amount estimated to be the fair value of the use of the property. Total rent expense recorded under this agreement for the year ended December 31, 2023, is $34,577.

Note 9—Donated Goods, Facilities and Services

Donated goods, facilities and services recorded for the period ended December 31, 2023, are as follows:

County facilities	$ 34,577
Operating supplies and feed	32,917
Animal care services	51,948
	$ 119,442

Note 10—Fair Value Measurements

Fair values for investment securities are determined by reference to quoted market prices and other relevant information generated by market transactions. Fair values of assets measured on a recurring basis at December 31, 2023, are as follows:

	Quoted Prices in Active Markets for Identical Assets (Level 1)
Investments:	
Mutual funds	$ 79,200

Note 11—Liquidity and Availability of Financial Assets

The Sanctuary's primary source of support is income from contributions. The Sanctuary has a policy to manage its liquidity following three guiding principles: operating within a prudent range of financial stability; maintaining adequate liquidity to fund near-term operations; and maintaining sufficient resources to provide reasonable assurance that long-term operations will be maintained. The following table reflects the Sanctuary's financial assets reduced by amounts not available for general expenditures within one year:

Financial Assets:	
Cash and equivalents	$ 313,137
Certificates of deposits	847,637
Investments	79,200
Total	$ 1,239,974
Less those unavailable for general expenditure within one year, due to:	
Board designated building fund	(100,000)
Board designated for emergencies	(60,000)
Financial assets available to meet cash needs	$ 1,079,974

Local Option Sales Tax

Fund 353

Local Option Sales Tax

Fund 353

Center for Independent Living of NW FL

13

February 23, 2026

TO: Community Partners
RE: Requests for funding for Fiscal Year (FY) 2027

Dear Potential Funding Recipient:

Attached please find the Escambia County Community Partner Funding Request Application, which will be used for budget allocation purposes for the upcoming fiscal year.

The deadline to submit completed applications is Monday, March 30, 2026

The application provides you with adequate space to list all your organization's sources of revenue and your major categories of expenditures. When preparing the requested narratives, a clear and concise response is appreciated. If you need more space, please reference the appropriate question for your answers on any additional documentation.

Applications must be submitted electronically. When submitting your application, please follow all instructions and fill out the questions clearly. There is **an application check list** to ensure all required documents are submitted. **Please check each box to confirm all required documents are included with your new funding request application.**

Escambia County is committed to making information accessible. As part of that effort, documents delivered to Escambia County as part of this project are to meet website guidelines for accessible design set forth by the U.S. Department of Justice under the Title II of the Americans with Disabilities Act (ADA) and web content accessibility guidelines. For this reason, please submit Word format documents if ADA guidelines cannot be met.

We look forward to learning how Escambia County may be able to support your organization to maximize outreach to the citizens of our great county!

Sincerely,

Stephan Hall

Stephan Hall
Finance Director
Escambia County

FISCAL YEAR 2027

ESCAMBIA COUNTY
COMMUNITY PARTNER FUNDING APPLICATION

All agencies requesting funding from Escambia County must submit the below-listed information and complete the attached form. Failure to submit all required information or to complete the form will remove your organization from consideration for funding. Please submit the completed application packet electronically to **Budget@myescambia.com**.

DEADLINE - Monday, March 30, 2026

ELIGIBILITY CRITERIA:

Organizations eligible to apply for funding must:

- Demonstrate funding received from sources other than local governments in an amount at least equal to the amount requested from Escambia County.
- Qualify as: a) a municipality located in Escambia County; b) an organization designated tax exempt by the IRS and incorporated as a not-for-profit corporation with authorization to conduct business in the State of Florida; OR c) an organization incorporated as a for-profit corporation or organized as a limited liability company with authorization to conduct business in the State of Florida.
- Located in and serve residents of Escambia County.
- Provide at least 2 full years (24 months) of independently prepared, audited or reviewed financial statements or tax returns, unless organization was formed within the last 3 years.
- The Board of County Commissioners retains the right to waive the eligibility criteria.

APPLICANTS SHOULD:

- Explain why receiving funding would have a significant impact on their organization.
- Have a mission and programs or services that serve an essential public purpose for the benefit of the community.
- Submit a proposed budget where government funding does not exceed 50% of annual operating budget mandated by statutory or another regulatory requirement.
- Plan to expend funds within 12 months.
- Plan to provide quarterly metric reports and an annual report. ****Please be able to provide the source of your data that will be used to quantify your request.**

Funds may be provided for programs, services, necessary infrastructure, or other initiatives that support the organization's core mission. **Funds will not be provided for:**

- debt reduction, operating deficits, interim or bridge funding or endowment funding,
- individuals or private foundations,
- activities that are religious or political in nature,
- fund drives, annual appeals, fundraising events or general capital campaigns, and
- salaries that do not directly impact the program unless mandated by statutory or regulatory requirement.

When submitting your completed application with all required documents, provide your documents in original Word format or a direct PDF of the Word document. **Please limit scanned documents as much as possible.**

APPLICATION CHECKLIST (Required)

__ Submit a fully completed Agency Funding Request Application.

__ Submit a copy of your organization's current W-9.

__ Submit: a) Certificate of Status as a not-for-profit corporation with authorization to conduct business in the State of Florida and a Letter of Determination from the IRS confirming your organization's federally tax-exempt status or Certificate of Status as an organization incorporated as a for-profit corporation; or b) organized as a limited liability company with authorization to conduct business in the State of Florida.

__ Submit a copy of your organization's 2024 or 2025 tax return. You may submit a 2023 tax return along with explanation for late filing.

__ Submit a copy of your organization's most recent two years of financial statements, with audit if applicable. Updated financials may be requested by the County periodically including prior and subsequent to reward date.

__ Provide **source** used to obtain the data that will be recorded on the quarterly metrics reports and annual report.

GENERAL INFORMATION

Agency Name: _____Center for Independent Living of NWF, Inc._____

Agency Address: ____21 South Tarragona Street. Suite 101_____

_____Pensacola, FL 32502_____

Program Name for which funding is being requested: Employment Program for People with Disabilities

Amount Requested: $60,000

Program Contact: Carolyn Grawi_____

Contact Email: _____carolyn@cilnwf.org_____ Contact Phone: (850)595-5566

Description of Program: This program will provide employment training services to adults and youth with disabilities. The goal of the program is to provide education and training to gain employment, build relationships for an independent future and increase self-confidence and advocacy skills. This includes resume development, interview skills, disability disclosure/reasonable accommodations, and ongoing peer support pre- and post-employment to improve retention outcomes.

How many years has your organization provided services in the County? _____46_____

How many years has your organization received funding from the County? _____6_____

Explain how receiving County funds would impact your organization: It allows us to conduct employment services for adults and youth with disabilities for success and independence. Employment readiness and economic opportunity in Escambia County furthers both our organization and Escambia County's goals for success.

PREVIOUS FISCAL YEAR FUNDING

(If none received, mark N/A and skip to next section.)

Amount received, if applicable: $30,000

Briefly discuss how last year's funds were used? The funding for 2025-2026 is being used to operate the Employment Program for Adults and Youth with disabilities.

Briefly describe the County's Return on Investment relative to last year's funding and the measurable impact your program had on the citizens of Escambia County? We anticipated increasing our reach and conducting our program on a larger scale. We continue to nurture relationships with community agencies that could potentially make referrals. CILNWF has been very diligent in not using funds unnecessarily and will continue to be transparent in utilization of funding to meet programmatic needs.

CURRENT FISCAL YEAR FUNDING REQUEST

Briefly explain how the requested funding will be used to support the program. Why is the program a benefit to the citizens of Escambia County? Adults and youth with disabilities will be trained to prepare for employment. Training will include resume building, soft skills training, disability disclosure, and requests for reasonable accommodation. Adults and youth with disabilities who gain these valuable skills are less likely to depend on public benefits as a means of support. The outcomes will lead to better utilization of public dollars.

Is your program a governmental function or requirement? If so, please site regulatory/statutory requirement and explain: Youth transition is an unfunded requirement for Centers for Independent Living. People with disabilities having economic self-sufficiency is vital for the community. With the full amount of $60,000, we could hire a dedicated team member in an effort to reach our projected outcomes. We have been unable to expand the program staff with the approved appropriations in past years ($30,000).

SIMILAR/PARTNER ORGANIZATIONS

List any other public or private organizations/agencies who provide similar services in the area, and how you have partnered with those organizations: We are a vendor under contract with Vocational Rehabilitation to provide Employment Training Services for adults and youth with disabilities.

Please differentiate your program from other similar programs and explain why you are the best agency to provide the program. The Center is run BY and FOR people with disabilities. As peers,

we are uniquely qualified to assist people with disabilities with developing their abilities and help them gain confidence, as well as make sure they are aware of, educated about and given tools to navigate their rights as it relates to employment.

FUNDING

Will these funds be used for salaries/administrative costs or direct programming costs? Please provide a breakdown by percentage within each category. NOTE: Only salaries directly related to the approved program/project are eligible for funding.

- Percentage for salaries/administrative costs: ___40___%
- Percentage for direct programming costs: ___60___%

If only a portion of your requested funding is granted, how will you offset the difference? We will have to re-work our budget to run a smaller program.

If the requested funding can be used as a match for other funding, please provide the details below and include the amount and match ratio: While not an official match, we continually seek additional funding from other sources to create a program that reaches a maximum number of participants. The current request will only pay for one position and some base program funding to support growth of employment services from CILNWF to Escambia County.

Does your organization request funding from other governmental entities or non-profit agencies? If so, list each agency from which you request funds and the amount. Explain what those funds would be used for, and whether there is any duplication of funding. No duplication of funding for the employment program. We do receive grant dollars from United Way of West Florida to support our assistive technology and durable medical equipment programs.

GOALS AND METRICS

Please provide "specific and measurable" metrics in the following three sections:

a) Please complete the Agency Metrics Scorecard below by listing up to three primary goals this program is targeting. For example, "reduce homelessness in Escambia County by "X"%." Provide three years of trends. If your Agency received funding the previous fiscal year, use the same metrics for consistent measurement. ALL agencies are required to fill out this template.

Goals & Metrics Scorecard	FY25	FY26	FY27	% Change
1. Number of individuals who completed pre-employment training	11	12 projected	20 projected	%

2.				%
3.				%

b) Please state the source used to provide your program metrics: CILNWF uses a case management database to track consumer services and outcomes.

c) Please list up to three program goals by which your organization will measure the success of your program. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months utilizing County funding."

Program Goals	FY27
1. This program will strive to provide pre-employment training to 20 individuals with disabilities so they can gain the necessary skills and increase their opportunities to become gainfully employed.	20
2.	
3.	

d) Please list the actual baseline statistics/metrics for the performance measure(s) listed above. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months in previous fiscal year."

Baseline for Goals	FY26
1. The planned number of individuals who successfully complete the pre-employment training program in the previous fiscal year.	12 projected
2.	
3.	

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program, you are not required to complete the information for the previous budget year. Please add any additional income or expense sources to the table as necessary to complete your budget application. **Please round figures to the nearest whole dollar.**

INCOME TABLE			
	Most Recently Completed Budget Year - FY 2024-25	Current Budget Year FY 2025-26	Proposed Budget Year FY 2026-27
Contributions/Donations from Private Sources	$	$	$
Programmatic Income	$	$ 6,000	$ 12,000
County Funding/Direct Contribution	$ 6,946	$ 30,000	$ 60,000
County Funding by Other Source (a)	$	$	$
City Funding	$	$	$
Local Non-Profit Funding	$	$	$
State Funding	$	$	$
Federal Funding	$ 2,084	$ 9,000	$ 18,000
Memberships	$	$	$
Investment Income	$	$	$
Other Income (b)	$	$	$
Total Income	$ 9,030	$ 45,000	$ 90,000

Please explain by fiscal year any amount listed in "County Funding by Other Source" line item. (Example: Commissioner Community Support funding, Sheriff's Office funding, etc.)

_____

_____

_____

_____

Please explain by fiscal year any amount listed in the "Other Income" line item. _____

_____

_____

_____

_____

EXPENSES TABLE			
	Most Recently Completed Budget Year FY 2024-25	Current Budget Year FY 2025-26	Proposed Budget Year FY 2026-27
Total Number of Staff			
Salaries and Wages	$ 4,448	$ 30,000	$ 60,000
Employee Benefits	$ 609	$ 4,500	$ 9,700
Professional Services	$	$ 350	$
Contractual Services	$	$	$
Travel Expenses	$ 49	$ 250	$
Rentals and Leases	$	$	$
Communication	$	$	$
Postage and Freight	$ 25	$ 25	$ 50
Repair and Maintenance	$	$	$
Printing and Binding	$	$	$
Marketing and Promotion	$	$ 500	$ 6,000
Fuel	$	$	$
Supplies	$ 80	$ 250	$ 500
Event Expenses	$	$	$
Capitalizable Assets for County Funding (a)	$	$	$
Other Expenses (b)	$ 3,819	$ 9,125	$ 13,750
Total Expenses	$ 9,030	$ 45,000	$ 90,000
Net Income - (Revenue minus Expense)	$ -0-	$ -0-	$ -0-

Please explain any capitalizable assets (vehicles, land, or equipment) contained in your request.

_____

_____

_____

_____

_____

Please explain any request listed in the "Other Expenses" line item. Computer Expense, overhead calculations

BUDGET QUESTIONS

1. Does your agency operate on Calendar Year, State Fiscal Year, or Fiscal Year? Calendar Year

2. Please explain any discrepancies in the Expense Table and your agency's Financial Statements. The amounts shown in the revenue/expense tables are applicable to this program only and will not agree with the financial statements of CILNWF.

3. Please explain any Net Income (Revenue less Expense) represented in the Expense Table above on the bottom row. What is the planned use for these residual funds? NA

4. Please list the salary of the top 5 employees, names and positions of your organization. If there are multiple agencies funded by or through your agency allocation, please add those employees to this list by agency.

Name	Position	Salary
Carolyn Grawi	Executive Director	$110,900
Deb Sizemore	Fiscal Manager	$63,617
Danny Broxson	Independent Living Specialist	$46,322
Diana Arnold	Administrative Assistant	$41,371
Karen Teamer	Independent Living Specialist	$40,019

5. Please provide the total amount of cash and investments on hand. $773,380 as of 02/28/2026

6. Does your organization charge fees for services? If so, provide a list of fees charged. No

7. Does your organization require background checks from volunteers and staff? Yes, Level II Screening

8. What is the source of your reportable data? CILNWF uses a case management database to track consumer services and outcomes.

ECONOMIC DEVELOPMENT AGENCIES

1. What is your agency's Strategic Plan? It is our purpose to encourage, motivate, train and guide consumers to achieve the highest level of independence possible that they choose. It is fundamental to the Independent Living Philosophy. It is important that people with disabilities have a foundation to improve quality of life, decreasing the potential for proverty, by teaching independent living and employment skills.

2. How many jobs were created this year over last year by zip code? NA. Two individuals have obtained employment during the present appropriation cycle. The path from skill training to employment is a multifaceted process that varies widely among individuals, shaped by the type and severity of disability, the responsiveness and flexibility of employers, and the presence of accessible supports and accommodations.

3. What is the net cost per job created? NA

ADDITIONAL QUESTIONS

1. How has your agency addressed "Pockets of Poverty" in Escambia County?

This program does not cover an entire population. We are working with one person at a time. When a person in our program becomes gainfully employed, we have given them the opportunity of address their own economic well-being. This program does not erase societal pockets of poverty as a whole.

2. Did your agency receive any grants? List the amount and a detailed use of the funds.
Our agency receives annual contracts/grants from the U.S. Department of Health and Human Services, Florida Department of Education-Division of Vocational Rehabilitation and the Florida Alliance for Assistive Services and Technology to conduct Centers for Independent Living programs and services.

3. Was there any increase in membership for the local chambers? CILNWF is a member of the Pensacola Area, Gulf Coast Minority and Perdido Key Chambers of Commerce.

4. What are your agency's statistics on business creation and minority businesses by zip code? NA

5. Can we reduce the taxpayer subsidy? Yes, providing citizens with the skills and abilities to lead an independent life reduces and/or eliminates their reliance on taxpayer subsidies.

I hereby certify that the information provided above is a true and correct statement relating to the organization requesting funding named above.

Carolyn Grawi

Name

Executive Director 03/31/2026

Title Date

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give form to the requester. Do not send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See *Specific Instructions* on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

Center for Independent Living of Northwest Florida, Inc

2 Business name/disregarded entity name, if different from above.

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . .

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☑ Other (see instructions) 501(c)3 Non-Profit Corporation

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . ☐

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

5 Address (number, street, and apt. or suite no.). See instructions.

21 South Tarragona Street, Suite 101

Requester's name and address (optional)

6 City, state, and ZIP code

Pensacola, FL 32502

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

☐☐☐ – ☐☐ – ☐☐☐☐

or

Employer identification number

5 9 – 2 2 8 8 7 5 1

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here **Signature of U.S. person** Carolyn L Grant, MSW, LCSW, LMSW, ACSW, ADAC **Date** 003/31/2026

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

Internal Revenue Service
District Director

Department of the Treasury

Date: [illegible]

Employer Identification Number:
59-2288751
Accounting Period Ending:
December 31
Form 990 Required: ☑ Yes ☐ No

Center for Independent Living
of Northwest Florida, Inc.
908 W. Lakeview Ave.
Pensacola, FL 32501

Person to Contact:
Terry Watkins/jdf
Contact Telephone Number:
(404) 221-4516
File Folder Number:
580031951

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 170(b)(1)(A)(vi) & 509(a)(1).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. Also, you should inform us of all changes in your name or address.

Generally, you are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. If you have paid FICA taxes without filing the waiver, you should contact us. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

The box checked in the heading of this letter shows whether you must file Form 990, Return of Organization Exempt from Income tax. If Yes is checked, you are required to file Form 990 only if your gross receipts each year are normally more than $10,000. If a return is required, it must be filed by the 15th day of of the fifth month after the end of your annual accounting period. The law imposes a penalty of $10 a day, up to a maximum of $5,000, when a return is filed late, unless there is reasonable caus[illegible] the delay.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter, we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees.

If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

Michael J. Murphy

District Director

Enclosure:
Form 990, Schedule A and Instructions
See Attachment

Center for Independent Living of Northwest Fla Inc.

EIN: 59-2288751 | Pensacola, Florida, United States

Other Names

CENTER FOR INDEPENDENT LIVING OF NW FL INC

Publication 78 Data

Organizations eligible to receive tax-deductible charitable contributions. Users may rely on this list in determining deductibility of their contributions.

On Publication 78 Data List: Yes

Deductibility Code: PC

Copies of Returns (990, 990-EZ, 990-PF, 990-T)

Electronic copies (images) of Forms 990, 990-EZ, 990-PF or 990-T returns filed with the IRS by charities and non-profits.

- Tax Year 2020 Form 990
- Tax Year 2019 Form 990
- Tax Year 2018 Form 990
- Tax Year 2017 Form 990
- Tax Year 2016 Form 990

990EF	EF Transmission Status (Keep for your records)	2024

Name(s) as shown on return

Center For Independent Living Of NW FL Inc

EIN number

59-2288751

The following will be transmitted to the IRS. ☒ 990 ☐ 990-T ☐ Amended 990 ☐ Amended 990-T

☐ 8868 ☐ 4720 ☐ FinCEN 114

The following state returns will be transmitted:

The following returns have been suppressed or are not eligible and will NOT be transmitted.

EF Notes

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning , 2024, and ending , 20

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization: Center For Independent Living Of NW FL Inc
Doing business as: CIL of Northwest Florida
Number and street (or P.O. box if mail is not delivered to street address): 21 South Tarragona Street Suite 101
Room/suite:
City or town, state or province, country, and ZIP or foreign postal code: Pensacola, FL 32502

D Employer identification number: 59-2288751

E Telephone number: (850)595-5566

G Gross receipts: $ 853,298

F Name and address of principal officer: Carolyn Grawi
Same as C above

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

H(c) Group exemption number

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: www.cilnwf.org

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1982

M State of legal domicile: FL

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: CIL of Northwest Florida promotes, educates, facilitates, assists and advocates with and on behalf of people with disabilities, in partnership with their communities, to achieve their goals of independence.

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	6
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	6
5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	0
6	Total number of volunteers (estimate if necessary)	6	10
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	765,477	797,967
9	Program service revenue (Part VIII, line 2g)	23,274	14,739
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	26,558	39,071
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	4,160	1,521
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	819,469	853,298

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0
14	Benefits paid to or for members (Part IX, column (A), line 4)		0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		0
16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
b	Total fundraising expenses (Part IX, column (D), line 25) 0		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	839,507	957,717
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	839,507	957,717
19	Revenue less expenses. Subtract line 18 from line 12	(20,038)	(104,419)

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	1,430,216	1,121,456
21	Total liabilities (Part X, line 26)	352,184	135,564
22	Net assets or fund balances. Subtract line 21 from line 20	1,078,032	985,892

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Carolyn Grawi
Signature of officer — Date

Carolyn Grawi, Executive Director
Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☒ if self-employed	PTIN
Kim K. Enikeieff	Kim K. Enikeieff	05-03-2025		P00989337

Firm's name: Kim K. Enikeieff, CPA
Firm's EIN:
Firm's address: PO Box 8754, Mobile AL 36689
Phone no.: 251-591-1357

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions. Form **990** (2024)

EEA

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III . . . . . ☐

1 Briefly describe the organization's mission:

CIL of Northwest Florida promotes, educates, facilitates, assists and advocates with and on behalf of people with disabilities, in partnership with their communities, to achieve their goals of independence.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . . ☐ **Yes** ☒ **No**

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . . ☐ **Yes** ☒ **No**

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ **881,439** including grants of $) (Revenue $ **14,739**)

The Organization provides information, counseling, training, referrals and advocacy to permanently disabled individuals and helps the handicapped to live productive and self-sufficient lifestyles.

4b (Code:) (Expenses $ including grants of $) (Revenue $)

4c (Code:) (Expenses $ including grants of $) (Revenue $)

4d Other program services (Describe on Schedule O.)

(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses **881,439**

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	**1**	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	**2**	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	**3**		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	**4**		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	**5**		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	**6**		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	**7**		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	**8**		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	**9**		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? *If "Yes," complete Schedule D, Part V*	**10**		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	**11a**	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	**11b**		X
c	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	**11c**		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	**11d**		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	**11e**	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	**11f**		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	**12a**	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	**12b**		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	**13**		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	**14a**		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	**14b**		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	**15**		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	**16**		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions	**17**		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	**18**		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	**19**		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	**20a**		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	**20b**		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	**21**		X

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	**22**		**X**
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	**23**		**X**
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	**24a**		**X**
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	**24b**		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	**24c**		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	**24d**		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	**25a**		**X**
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	**25b**		**X**
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	**26**		**X**
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	**27**		**X**
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	**28a**		**X**
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	**28b**		**X**
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	**28c**		**X**
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	**29**		**X**
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	**30**		**X**
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	**31**		**X**
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	**32**		**X**
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	**33**		**X**
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	**34**		**X**
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	**35a**		**X**
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	**35b**		**X**
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	**36**		**X**
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	**37**		**X**
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	**38**	**X**	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	**1a**	**0**		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	**1b**	**0**		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		**1c**	**X**	

Part V **Statements Regarding Other IRS Filings and Tax Compliance** *(continued)*

				Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	**2a**	**0**		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		**2b**		
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?		**3a**		**X**
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*		**3b**		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		**4a**		**X**
b	If "Yes," enter the name of the foreign country _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		**5a**		**X**
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		**5b**		**X**
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		**5c**		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		**6a**		**X**
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		**6b**		
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?		**7a**		**X**
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		**7b**		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		**7c**		**X**
d	If "Yes," indicate the number of Forms 8282 filed during the year	**7d**			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		**7e**		**X**
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		**7f**		**X**
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		**7g**		**X**
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		**7h**		**X**
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		**8**		
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?		**9a**		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		**9b**		
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	**10a**			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	**10b**			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	**11a**			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	**11b**			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?		**12a**		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	**12b**			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.		**13a**		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	**13b**			
c	Enter the amount of reserves on hand	**13c**			
14a	Did the organization receive any payments for indoor tanning services during the tax year?		**14a**		**X**
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*		**14b**		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.		**15**		**X**
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		**16**		**X**
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.		**17**		

Part VI **Governance, Management, and Disclosure.** *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI X

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	**1a**	6		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included on line 1a, above, who are independent	**1b**	6		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	**2**			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	**3**			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	**4**			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	**5**			X
6	Did the organization have members or stockholders?	**6**			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	**7a**			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	**7b**			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	**8a**		X	
b	Each committee with authority to act on behalf of the governing body?	**8b**		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	**9**			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	**10a**		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	**10b**		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . . .	**11a**	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	**12a**	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . .	**12b**	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	**12c**	X	
13	Did the organization have a written whistleblower policy?	**13**	X	
14	Did the organization have a written document retention and destruction policy?	**14**	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	**15a**	X	
b	Other officers or key employees of the organization	**15b**		X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	**16a**		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	**16b**		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records.

Carolyn Grawi (850)595-5566, 21 South Tarragona Street Suite 101, Pensacola, FL 32502

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII . . . . . ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Carolyn Grawi Executive Director	40.00			X				109,826	0	18,835
(2) Alesia Macklin Director	5.00	X						0	0	0
(3) Jay Fraiser Past President	7.00	X		X				0	0	0
(4) Chris Walker Treasurer	7.00	X		X				0	0	0
(5) John Collins President	7.00	X		X				0	0	0
(6) Spencer Blomquist Secretary	7.00	X		X				0	0	0
(7) Mari Marcanio President Elect	7.00	X		X				0	0	0
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b **Subtotal**								**109,826**		**18,835**
c **Total from continuation sheets to Part VII, Section A**										
d **Total (add lines 1b and 1c)**								**109,826**		**18,835**

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization **1**

		Yes	No
3	Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual* **3**		**X**
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual* **4**		**X**
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person* **5**		**X**

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII . . . . . ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512–514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a	11,375			
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions) . .	1e	733,450			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	53,142			
	g	Noncash contributions included in lines 1a-1f	1g	$			
	h	**Total.** Add lines 1a-1f		797,967			
Program Service Revenue			Business Code				
	2a	Fees for service	624310	14,739	14,739		
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	**Total.** Add lines 2a-2f		14,739			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		39,071	39,071		
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
			(i) Real	(ii) Personal			
	6a	Gross rents 6a					
	b	Less: rental expenses . . 6b					
	c	Rental income or (loss) 6c					
	d	Net rental income or (loss)					
			(i) Securities	(ii) Other			
	7a	Gross amount from sales of assets other than inventory . . 7a					
	b	Less: cost or other basis and sales expenses . . 7b					
	c	Gain or (loss) 7c					
	d	Net gain or (loss)					
	8a	Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18 . . . . . 8a					
	b	Less: direct expenses 8b					
	c	Net income or (loss) from fundraising events					
	9a	Gross income from gaming activities. See Part IV, line 19 . . . . . 9a					
	b	Less: direct expenses 9b					
	c	Net income or (loss) from gaming activities					
	10a	Gross sales of inventory, less returns and allowances 10a					
	b	Less: cost of goods sold 10b					
	c	Net income or (loss) from sales of inventory					
Miscellaneous Revenue			Business Code				
	11a	Miscellaneous	900099	1,521	1,521		
	b						
	c						
	d	All other revenue					
	e	**Total.** Add lines 11a-11d		1,521			
	12	**Total revenue.** See instructions		853,298	55,331	0	0

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX . . . . . ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	6,500	5,915	585	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	10,007	9,106	901	
12 Advertising and promotion	7,247	7,247		
13 Office expenses	23,427	21,657	1,770	
14 Information technology	31,567	28,726	2,841	
15 Royalties				
16 Occupancy	211,032	192,039	18,993	
17 Travel	6,058	5,513	545	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	14,992	14,992		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	32,781	29,831	2,950	
23 Insurance	15,007	13,656	1,351	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a Leased employees	505,386	459,901	45,485	
b Miscellaneous expenses	2,604	2,604		
c Program expenses	90,870	90,035	835	
d Licenses and taxes	239	217	22	
e All other expenses				
25 **Total functional expenses.** Add lines 1 through 24e	957,717	881,439	76,278	0
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X . . . . . ☐

				(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing		122,136	1	112,983
	2	Savings and temporary cash investments			2	
	3	Pledges and grants receivable, net		127,880	3	49,850
	4	Accounts receivable, net		3,682	4	14,029
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		32,176	9	28,193
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 290,743			
	b	Less: accumulated depreciation	10b 104,433	332,462	10c	186,310
	11	Investments - publicly traded securities		811,880	11	730,091
	12	Investments - other securities. See Part IV, line 11			12	
	13	Investments - program-related. See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11			15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		1,430,216	16	1,121,456
Liabilities	17	Accounts payable and accrued expenses		35,093	17	39,494
	18	Grants payable		10,000	18	
	19	Deferred revenue		91,452	19	882
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		215,639	25	95,188
	26	**Total liabilities.** Add lines 17 through 25		352,184	26	135,564
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		1,078,032	27	985,892
	28	Net assets with donor restrictions			28	
		Organizations that do not follow FASB ASC 958, check here ☐ **and complete lines 29 through 33.**				
	29	Capital stock or trust principal, or current funds			29	
	30	Paid-in or capital surplus, or land, building, or equipment fund			30	
	31	Retained earnings, endowment, accumulated income, or other funds			31	
	32	Total net assets or fund balances		1,078,032	32	985,892
	33	Total liabilities and net assets/fund balances		1,430,216	33	1,121,456

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI . . . . . ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	853,298
2	Total expenses (must equal Part IX, column (A), line 25)	2	957,717
3	Revenue less expenses. Subtract line 2 from line 1	3	(104,419)
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,078,032
5	Net unrealized gains (losses) on investments	5	12,279
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	985,892

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII . . . . . ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE A (Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization

Center For Independent Living Of NW FL Inc

Employer identification number

59-2288751

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____

10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization must generally satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations . . . . . .

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	733,855	668,312	775,628	765,477	797,967	3,741,239
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	733,855	668,312	775,628	765,477	797,967	3,741,239
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						17,024
6 **Public support.** Subtract line 5 from line 4.						3,724,215

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4	733,855	668,312	775,628	765,477	797,967	3,741,239
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	10,969	12,926	8,136	26,558	39,071	97,660
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	17,116	16,967	19,878	27,434	16,260	97,655
11 **Total support.** Add lines 7 through 10						3,936,554

12 Gross receipts from related activities, etc. (see instructions) **12**

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . . ☐

Section C. Computation of Public Support Percentage

14	Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f))	14	94.61 %
15	Public support percentage from 2023 Schedule A, Part II, line 14	15	95.09 %

16a **33 1/3% support test - 2024.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ☒

b **33 1/3% support test - 2023.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ☐

17a **10%-facts-and-circumstances test - 2024.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . . . ☐

b **10%-facts-and-circumstances test - 2023.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . . . ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . . ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons . .						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . . ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2023 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2024** (line 10c, column (f), divided by line 13, column (f)) . . .	17	%
18	Investment income percentage from **2023** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2024.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support tests - 2023.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions . . ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in **Part VI** how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	**1**		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	**2**		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	**3a**		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in **Part VI** when and how the organization made the determination.*	**3b**		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in **Part VI** what controls the organization put in place to ensure such use.*	**3c**		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked 12a or 12b in Part I, answer lines 4b and 4c below.*	**4a**		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in **Part VI** how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	**4b**		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in **Part VI** what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	**4c**		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in **Part VI**, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	**5a**		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	**5b**		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	**5c**		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in **Part VI.***	**6**		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*	**7**		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	**8**		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in **Part VI**.*	**9a**		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in **Part VI**.*	**9b**		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in **Part VI**.*	**9c**		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	**10a**		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	**10b**		

Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	**11a**		
b	A family member of a person described on line 11a above?	**11b**		
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* ***Part VI.***	**11c**		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in* ***Part VI*** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	**1**		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	**2**		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* ***Part VI*** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	**1**		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	**1**		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	**2**		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* ***Part VI*** *the role the organization's supported organizations played in this regard.*	**3**		

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year* ***(see instructions)****.*

a ☐ The organization satisfied the Activities Test. *Complete* ***line 2*** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* ***line 3*** *below.*

c ☐ The organization supported a governmental entity. *Describe in* ***Part VI*** *how you supported a governmental entity (see instructions).*

			Yes	No
2	Activities Test. ***Answer lines 2a and 2b below.***			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	**2a**		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	**2b**		
3	Parent of Supported Organizations. ***Answer lines 3a and 3b below.***			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in* ***Part VI.***	**3a**		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* ***Part VI*** *the role played by the organization in this regard.*	**3b**		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 *(explain in **Part VI**).* **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income			(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	**1**		
2	Recoveries of prior-year distributions	**2**		
3	Other gross income (see instructions)	**3**		
4	Add lines 1 through 3.	**4**		
5	Depreciation and depletion	**5**		
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	**6**		
7	Other expenses (see instructions)	**7**		
8	**Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	**8**		

Section B - Minimum Asset Amount			(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a	Average monthly value of securities	**1a**		
b	Average monthly cash balances	**1b**		
c	Fair market value of other non-exempt-use assets	**1c**		
d	**Total** (add lines 1a, 1b, and 1c)	**1d**		
e	**Discount** claimed for blockage or other factors *(explain in detail in **Part VI**)*:			
2	Acquisition indebtedness applicable to non-exempt-use assets	**2**		
3	Subtract line 2 from line 1d.	**3**		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	**4**		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	**5**		
6	Multiply line 5 by 0.035.	**6**		
7	Recoveries of prior-year distributions	**7**		
8	**Minimum Asset Amount** (add line 7 to line 6)	**8**		

Section C - Distributable Amount				Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	**1**		
2	Enter 0.85 of line 1.	**2**		
3	Minimum asset amount for prior year (from Section B, line 8, column A)	**3**		
4	Enter greater of line 2 or line 3.	**4**		
5	Income tax imposed in prior year	**5**		
6	**Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	**6**		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** *(continued)*

Section D - Distributions			**Current Year**
1	Amounts paid to supported organizations to accomplish exempt purposes	**1**	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	**2**	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	**3**	
4	Amounts paid to acquire exempt-use assets	**4**	
5	Qualified set-aside amounts (prior IRS approval required - *provide details in* ***Part VI***)	**5**	
6	Other distributions *(describe in* ***Part VI****).* See instructions.	**6**	
7	**Total annual distributions.** Add lines 1 through 6.	**7**	
8	Distributions to attentive supported organizations to which the organization is responsive *(provide details in* ***Part VI****).* See instructions.	**8**	
9	Distributable amount for 2024 from Section C, line 6	**9**	
10	Line 8 amount divided by line 9 amount	**10**	

Section E - Distribution Allocations (see instructions)		**(i) Excess Distributions**	**(ii) Underdistributions Pre-2024**	**(iii) Distributable Amount for 2024**
1	Distributable amount for 2024 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2024 (reasonable cause required - *explain in* ***Part VI****).* See instructions.			
3	Excess distributions carryover, if any, to 2024			
a	From 2019			
b	From 2020			
c	From 2021			
d	From 2022			
e	From 2023			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2024 distributable amount			
i	Carryover from 2019 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2024 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2024 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* ***Part VI****.* See instructions.			
6	Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* ***Part VI****.* See instructions.			
7	**Excess distributions carryover to 2025**. Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2020			
b	Excess from 2021			
c	Excess from 2022			
d	Excess from 2023			
e	Excess from 2024			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Schedule B (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

Name of the organization
Center For Independent Living Of NW FL Inc

Employer identification number
59-2288751

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	☒ 501(c)(**3**) (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	☐ 527 political organization
Form 990-PF	☐ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year . . . . . $ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization
Center For Independent Living Of NW FL Inc

Employer identification number
59-2288751

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	FL Dept of Education 2002A Old St. Augustine Road Tallahassee, FL 32301	$ 292,656	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	FL Alliance for Assistive Services 3333 West Pensacola Street Tallahassee, FL 32304	$ 47,655	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization
Center For Independent Living Of NW FL Inc

Employer identification number
59-2288751

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

Name of organization
Center For Independent Living Of NW FL Inc

Employer identification number
59-2288751

Part III ***Exclusively*** **religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e) and** the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this information once. See instructions.) **$** _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE D (Form 990)
(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
Center For Independent Living Of NW FL Inc

Employer identification number
59-2288751

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)
☐ Preservation of a historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included on line 2a	2c	
d	Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year

4 Number of states where property subject to conservation easement is located

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year $

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1 $

(ii) Assets included in Form 990, Part X $

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items.

a Revenue included on Form 990, Part VIII, line 1 $

b Assets included in Form 990, Part X $

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . . . . ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? . . . . . ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table.

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? . . . . . ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII . . . . . ☐

Part V Endowment Funds

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment _____ %
b Permanent endowment _____ %
c Term endowment _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations?	3a(i)		
(ii) Related organizations?	3a(ii)		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		6,798	5,098	1,700
d Equipment		188,757	99,335	89,422
e Other STMD1E		95,188		95,188
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				186,310

Part VII Investments - Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, line 12, col. (B))*		

Part VIII Investments - Program Related

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, line 13, col. (B))*		

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 15, col. (B))*	

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) **Lease liability**	**95,188**
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 25, col. (B))*	**95,188**

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	865,577
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a	12,279		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	12,279
3	Subtract line **2e** from line **1**			3	853,298
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	853,298

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	957,717
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	957,717
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	957,717

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Part XIII **Supplemental Information** *(continued)*

SCHEDULE G (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19; or if the organization entered more than $15,000 on Form 990-EZ, line 6a.

Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

Center For Independent Living Of NW FL Inc

Employer identification number

59-2288751

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- **a** ☐ Mail solicitations
- **b** ☐ Internet and email solicitations
- **c** ☐ Phone solicitations
- **d** ☐ In-person solicitations
- **e** ☐ Solicitation of nongovernment grants
- **f** ☐ Solicitation of government grants
- **g** ☐ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ **Yes** ☐ **No**

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

	(i) Name and address of individual or entity (fundraiser)	**(ii)** Activity	**(iii)** Did fundraiser have custody or control of contributions?		**(iv)** Gross receipts from activity	**(v)** Amount paid to (or retained by) fundraiser listed in col. **(i)**	**(vi)** Amount paid to (or retained by) organization
			Yes	**No**			
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total							

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II **Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than $15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than $5,000.

		(a) Event #1 (event type)	**(b)** Event #2 (event type)	**(c)** Other events (total number)	**(d)** Total events (add col. **(a)** through col. **(c)**)
Revenue	1 Gross receipts				
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)				
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary. Add lines 4 through 9 in column (d)				
	11 Net income summary. Subtract line 10 from line 3, column (d)				

Part III **Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a.

		(a) Bingo	**(b)** Pull tabs/instant bingo/progressive bingo	**(c)** Other gaming	**(d)** Total gaming (add col. **(a)** through col. **(c)**)
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ **Yes** ☐ **No** %	☐ **Yes** ☐ **No** %	☐ **Yes** ☐ **No** %	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? ☐ **Yes** ☐ **No**

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ **Yes** ☐ **No**

b If "Yes," explain: _____

SCHEDULE O (Form 990)
(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

Center For Independent Living Of NW FL Inc

Employer identification number

59-2288751

01. Form 990 governing body review (Part VI, line 11)

The Form 990 and the required schedules were provided to the Board of Directors electronically for their review prior to the return being filed.

02. Conflict of interest policy compliance (Part VI, line 12c)

The Organization, on an annual basis, asks each member of the Board of Directors to review the Conflict of Interest Policy to verify that they do not have any conflicts of interest with the organization.

03. CEO, executive director, top management comp (Part VI, line 15a)

The compensation of the Executive Director was reviewed by the Budget and Finance Committee and approved by the Board of Directors as part of the annual budget.

04. Form 990 availability to public (Part VI, line 18)

The Organization's Form 990 will be mailed to anyone who request a copy of the form.

05. Governing documents, etc, available to public (Part VI, line 19)

The Organization's governing documents, Conflict of Interest Policy, the Annual Audited Financial Statements and the Form 990 are made available to anyone who requests the documents.

Form **8879-TE**

IRS E-file Signature Authorization for a Tax Exempt Entity

For calendar year 2024, or fiscal year beginning , 2024, and ending , 20

Department of the Treasury
Internal Revenue Service

Do not send to the IRS. Keep for your records.
Go to *www.irs.gov/Form8879TE* for the latest information.

OMB No. 1545-0047

2024

Name of filer	EIN or SSN
Center For Independent Living Of NW FL Inc	59-2288751

Name and title of officer or person subject to tax

Carolyn Grawi, Executive Director

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here	☒	**b Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	1b	853,298
2a	**Form 990-EZ** check here . . .	☐	**b Total revenue,** if any (Form 990-EZ, line 9)	2b	
3a	**Form 1120-POL** check here. .	☐	**b Total tax** (Form 1120-POL, line 22)	3b	
4a	**Form 990-PF** check here . . .	☐	**b Tax based on investment income** (Form 990-PF, Part V, line 5)	4b	
5a	**Form 8868** check here	☐	**b Balance due** (Form 8868, line 3c)	5b	
6a	**Form 990-T** check here	☐	**b Total tax** (Form 990-T, Part III, line 4)	6b	
7a	**Form 4720** check here	☐	**b Total tax** (Form 4720, Part III, line 1)	7b	
8a	**Form 5227** check here	☐	**b FMV of assets at end of tax year** (Form 5227, Item D)	8b	
9a	**Form 5330** check here	☐	**b Tax due** (Form 5330, Part II, line 19)	9b	
10a	**Form 8038-CP** check here . .	☐	**b Amount of credit payment requested** (Form 8038-CP, Part III, line 22) .	10b	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☐ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize **Kim K. Enikeieff, CPA** to enter my PIN **32561** as my signature

ERO firm name

Enter five numbers, but do not enter all zeros

on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____ Date **05-01-2025**

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

598543 32561

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature **Kim K. Enikeieff** Date **05-03-2025**

ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

Name(s) as shown on return: Center For Independent Living Of NW FL Inc

Tax ID Number: 59-2288751

Form 990 - Schedule D - Part VI - Line 1e

Statement #D1e

Investments - Other

Description of Investment	**Cost/basis** (Investment)	**Cost/basis** (Other)	Depr	**Book** Value
Right-to-use assets (net)	**0**	**95,188**	**0**	**95,188**
Total	**0**	**95,188**	**0**	**95,188**

Form 990 Worksheet

Schedule A, Line 5 - Excess 2% Limitation Contributors

(This page is not filed with the return. It is for your records only.)

2024

Name(s) as shown on return

Center For Independent Living Of NW FL Inc

Tax ID Number

59-2288751

2% of the amount on Schedule A, Part II, line 11, column (f) **78,731**

Name	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total	(g) Excess contributions (col. (f) minus the 2% limitation)
Florida Telecommunications Relay				15,024		15,024	
Impact 100				95,755		95,755	17,024
Total							17,024

FOR TAX YEAR 2024

CENTER FOR INDEPENDENT LIVING OF NW FL INC

Kim K. Enikeieff, CPA

PO Box 8754

Mobile, AL 36689

(251)591-1357

2024 Filing Instructions
Center For Independent Living Of NW FL Inc
Tax year ending 12-31-2024

Form filed:

Form 990 and supplemental forms and schedules

Filing method:

The return will be e-filed once the signed and dated Form 8879-TE has been received by this office. Do not mail the return to the IRS.

Due date:

05-15-2025

The return reflects neither a refund nor a balance due.

Please note:

The Taxpayer First Act requires tax-exempt organizations to electronically file all information returns in the 990 series and related forms for tax years beginning after July 1, 2019. Mailing these returns is no longer allowed.

Kim K. Enikeieff, CPA

PO Box 8754
Mobile, AL 36689
kenikeieff@gmail.com
Phone: (251)591-1357 | Fax:

May 03, 2025

Center For Independent Living Of NW FL Inc
21 South Tarragona Street Suite 101
Pensacola, FL 32502

Subject: Preparation of 2024 Tax Returns

Center For Independent Living Of NW FL Inc:

Thank you for choosing Kim K. Enikeieff, CPA to assist with the 2024 taxes for Center For Independent Living Of NW FL Inc. This letter confirms the terms of the engagement and outlines the nature and extent of the services we will provide.

We will prepare the 2024 federal and state income tax returns for Center For Independent Living Of NW FL Inc. We will depend on management to provide the information we need to prepare complete and accurate returns. We may ask management to clarify some items but will not audit or otherwise verify the data submitted.

We will perform accounting services only as needed to prepare the tax returns. Our work will not include procedures to find defalcations or other irregularities. Accordingly, our engagement should not be relied upon to disclose errors, fraud, or other illegal acts, though it may be necessary for management to clarify some of the information submitted. We will inform management of any material errors, fraud, or other illegal acts we discover.

The law imposes penalties when taxpayers underestimate their tax liability. Call us if there are any concerns about such penalties.

Should we encounter instances of unclear tax law, or of potential conflicts in the interpretation of the law, we will outline the reasonable courses of action and the risks and consequences of each. We will ultimately adopt, on the behalf of Center For Independent Living Of NW FL Inc, the alternative selected by management.

Our fee is based on the time required at standard billing rates plus out-of-pocket expenses. Invoices are due and payable upon presentation. All accounts not paid within thirty (30) days are subject to interest charges to the extent permitted by state law.

We will return the original records to management at the end of this engagement. Store these records, along with all supporting documents, in a secure location. We retain copies of your records and our work papers from your engagement for up to seven years, after which these documents will be destroyed.

If management has not selected to e-file the returns with our office, management will be solely responsible to file the returns with the appropriate taxing authorities. The tax matters representative should review all tax-return documents carefully before signing them. Our engagement to prepare the 2024 tax returns will conclude with the delivery of the completed returns to management, or with e-filed returns, with the tax matters representative's signature and our subsequent submittal of the tax return.

To affirm that this letter correctly summarizes the arrangements for this work, sign the enclosed copy of this letter in the space indicated and return it to us in the envelope provided.

Thank you for the opportunity to be of service. For further assistance with your tax return needs, contact our office at (251)591-1357.

Sincerely,

Kim K. Enikeieff
Kim K. Enikeieff, CPA

Accepted By:

_____
Officer

_____
Date

Kim K. Enikeieff, CPA

PO Box 8754
Mobile, AL 36689
kenikeieff@gmail.com
Phone: (251)591-1357 | Fax:

May 03, 2025

Center For Independent Living Of NW FL Inc
CIL of Northwest Florida
21 South Tarragona Street Suite 101
Pensacola, FL 32502

Center For Independent Living Of NW FL Inc:

Enclosed is the 2024 federal return for a tax-exempt organization, prepared for Center For Independent Living Of NW FL Inc from the information provided. The return will be e-filed with the IRS once we receive a signed Form 8879-TE, IRS e-file Signature Authorization for an Exempt Organization.

The federal return reflects neither a refund nor a balance due.

Thank you for the opportunity to be of service. For further assistance with the organization's tax return needs, contact our office at (251)591-1357.

Sincerely,

Kim K. Enikeieff
Kim K. Enikeieff, CPA

Kim K. Enikeieff, CPA

PO Box 8754
Mobile, AL 36689
kenikeieff@gmail.com
Phone: (251)591-1357 | Fax:

May 03, 2025

Center For Independent Living Of NW FL Inc
21 South Tarragona Street Suite 101
Pensacola, FL 32502

Your privacy is important to us. Read the following privacy policy.

We collect nonpublic personal information about you from various sources, including:

* Interviews regarding your tax situation

* Applications, organizers, or other documents that supply such information as your name, address, telephone number, Social Security Number, number of dependents, income, and other tax-related data

* Tax-related documents you provide that are required for processing tax returns, such as Forms W-2, 1099R, 1099-INT and 1099-DIV, and stock transactions

We do not disclose any nonpublic personal information about our clients or former clients to anyone, except as requested by our clients or as required by law.

We restrict access to personal information concerning you, except to our employees who need such information in order to provide products or services to you. We maintain physical, electronic, and procedural safeguards that comply with federal regulations to guard your personal information.

If you have any questions about our privacy policy, contact our office at (251)591-1357.

Sincerely,

Kim K. Enikeieff
Kim K. Enikeieff, CPA

Kim K. Enikeieff, CPA

PO Box 8754
Mobile, AL 36689
kenikeieff@gmail.com
Phone: (251)591-1357 | Fax:

Customer Name	Customer Information	
Center For Independent Living Of NW FL Inc CIL of Northwest Florida 21 South Tarragona Street Suite 101 Pensacola, FL 32502	Invoice #:	
	Date:	May 03, 2025
	Phone:	(850)595-5566
	E-mail:	

Your 2024 tax return was prepared by Kim K. Enikeieff.

Description		Fee
Federal And Supplemental Forms		
Form 990	Return of Org Exempt from Income Tax, page 1	
Form 990 pg 2	Return of Org Exempt from Income Tax, page 2	
Form 990 pg 3	Return of Org Exempt from Income Tax, page 3	
Form 990 pg 4	Return of Org Exempt from Income Tax, page 4	
Form 990 pg 5	Return of Org Exempt from Income Tax, page 5	
Form 990 pg 6	Return of Org Exempt from Income Tax, page 6	
Form 990 pg 7	Return of Org Exempt from Income Tax, page 7	
Form 990 pg 8	Return of Org Exempt from Income Tax, page 8	
Form 990 pg 9	Return of Org Exempt from Income Tax, page 9	
Form 990 pg 10	Return of Org Exempt from Income Tax, page 10	
Form 990 pg 11	Return of Org Exempt from Income Tax, page 11	
Form 990 pg 12	Return of Org Exempt from Income Tax, page 12	
Schedule A	Organization Exempt Under Sec 501(c)(3), page 1	
Schedule A pg 2	Organization Exempt Under Sec 501(c)(3), page 2	
Schedule A pg 3	Organization Exempt Under Sec 501(c)(3), page 3	
Schedule A pg 4	Organization Exempt Under Sec 501(c)(3), page 4	
Schedule A pg 5	Organization Exempt Under Sec 501(c)(3), page 5	
Schedule A pg 6	Organization Exempt Under Sec 501(c)(3), page 6	
Schedule A pg 7	Organization Exempt Under Sec 501(c)(3), page 7	
Schedule A pg 8	Organization Exempt Under Sec 501(c)(3), page 8	
Schedule B	Schedule of Contributors, page 1	
Schedule B pg 2	Schedule of Contributors, page 2	
Schedule B pg 3	Schedule of Contributors, page 3	
Schedule B pg 4	Schedule of Contributors, page 4	
Schedule D	Supplemental Financial Statement, page 1	
Schedule D pg 2	Supplemental Financial Statement, page 2	
Schedule D pg 3	Supplemental Financial Statement, page 3	
Schedule D pg 4	Supplemental Financial Statement, page 4	
Schedule D pg 5	Supplemental Financial Statement, page 5	
Schedule G	Fundraising and Gaming Activities, page 1	
Schedule G pg 2	Fundraising and Gaming Activities, page 2	
Schedule O	Supplemental Information, page 1	
Form 8879-TE	E-file Signature Authorization for Tax Exempt	

Wks Schedule A	Schedule A Worksheet - Excess 2% Contributors	
Statement Sch D	Schedule D - Part VI, Line 1e	

Total Forms	**35**	**Forms Subtotal**	**0.00**
		Total Balance Due	**0.00**

Payment due upon receipt. Thank you for your business!

990	Tax Exempt Diagnostic Summary	2024

Name: Center For Independent Living Of NW FL Inc

Employer Identification #: 59-2288751

Demographics

Mailing Address:
21 South Tarragona Street Suite 101
Pensacola, FL 32502

Phone: (850)595-5566
Email:

Resident State: FL

Signor of Return

Officer: Carolyn Grawi **Title:** Executive Director

Diagnostics

Preparer: Kim K. Enikeieff **Invoice:** **Date:** 05-03-2025

Return Information

Item on Return	2024 Federal	2023 Federal (If available)
Total Revenue	853,298	819,469
Total Expenses	957,717	839,507
Net Excess (Deficit)	(104,419)	(20,038)
Net Assets or Fund Balances	985,892	1,078,032

State/City Information

State/City	Taxable Revenue	Total Expenses	Change Fund Balance	UBIT	Total Tax	Refund/ (Balance Due)

CENTER FOR INDEPENDENT LIVING
OF NORTHWEST FLORIDA, INC.

FINANCIAL REPORT

DECEMBER 31, 2024

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Kim K. Enikeieff

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Center for Independent Living of Northwest Florida, Inc.
Pensacola, Florida

Report on the Audit of the Financial Statements

Opinion

I have audited the accompanying financial statements of Center for Independent Living of Northwest Florida, Inc. (a nonprofit organization), which comprise the statements of financial position as of December 31, 2024 and 2023, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Center for Independent Living of Northwest Florida, Inc. as of December 31, 2024 and 2023, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

I conducted my audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of Center for Independent Living of Northwest Florida, Inc. and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audits. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Center for Independent Living of Northwest Florida, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not absolute assurance

and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, I:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Center for Independent Living of Northwest Florida, Inc.'s internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Center for Independent Living of Northwest Florida, Inc.'s ability to continue as a going concern for a reasonable period of time.

I am required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that I identified during the audit.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, I have also issued my report dated May 2, 2025, on my consideration of Center for Independent Living of Northwest Florida, Inc.'s internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Center for Independent Living of Northwest Florida, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Center for Independent Living of Northwest Florida, Inc.'s internal control over financial reporting and compliance.

Kim K. Enikeieff

May 2, 2025

CENTER FOR INDEPENDENT LIVING OF NORTHWEST FLORIDA, INC.

STATEMENTS OF FINANCIAL POSITION
December 31, 2024 and 2023

ASSETS	2024	2023
Current assets		
Cash	$ 112,983	$ 122,136
Investments	730,091	811,880
Unconditional Promises to give without donor restrictions	5,000	6,300
Grants receivable	44,850	121,580
Accounts receivable	14,029	3,682
Prepaid expenses	28,193	32,176
Total current assets	935,146	1,097,754
Property, plant and equipment		
Leasehold improvements	6,798	6,798
Furniture and equipment	93,002	92,462
Vehicle	95,755	95,755
Less accumulated depreciation	(104,433)	(78,192)
Total property and equipment	91,122	116,823
Right-of-use lease assets - operating lease	344,982	344,982
Less accumulated amortization	(249,794)	(129,343)
Total right-to-use assets	95,188	215,639
Total property, plant and equipment	186,310	332,462
Total assets	$ 1,121,456	$ 1,430,216
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable	$ 25,119	$ 9,902
Accrued payroll and related taxes	3,639	14,899
Accrued vacation pay	10,736	10,292
Deferred revenue	882	91,452
Refundable advances	-	10,000
Current portion of lease liability - operating lease	95,188	120,451
Total current liabilities	135,564	256,996
Long-term lease liability - operating lease	-	95,188
Total liabilities	135,564	352,184
Net assets		
Without donor restrictions - designated	225,000	225,000
Without donor restrictions - undesignated	760,892	853,032
Total net assets without donor restrictions	985,892	1,078,032
With donor restrictions	-	-
Total net assets	985,892	1,078,032
Total liabilities and net assets	$ 1,121,456	$ 1,430,216

See notes to financial statements.

CENTER FOR INDEPENDENT LIVING OF NORTHWEST FLORIDA, INC.

STATEMENTS OF ACTIVITIES
For the Years Ended December 31, 2024 and 2023

	2024			2023		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Support and revenue						
Special events	$ -	$ -	$ -	$ 2,029	$ -	$ 2,029
Less cost of special events	-	-	-	-	-	-
Net special events	-	-	-	2,029	-	2,029
Federal grants	627,030	-	627,030	506,779	-	506,779
State grants	106,420	-	106,420	106,420	-	106,420
United Way of West Florida	11,375	-	11,375	5,000	-	5,000
Other grants	24,555	-	24,555	110,371	-	110,371
Contributions	28,587	-	28,587	34,878	-	34,878
Fees for services	14,739	-	14,739	23,274	-	23,274
Investment income	51,350	-	51,350	55,944	-	55,944
Miscellaneous income	1,521	-	1,521	4,160	-	4,160
Net assets released from restrictions	-	-	-	-	-	-
Total support and revenue	865,577	-	865,577	848,855	-	848,855
Expenses						
Program expenses	881,439	-	881,439	768,088	-	768,088
Management and general	76,278	-	76,278	71,419	-	71,419
Fundraising	-	-	-	-	-	-
Total expenses	957,717	-	957,717	839,507	-	839,507
Change in net assets	(92,140)	-	(92,140)	9,348	-	9,348
Net assets, beginning of year	1,078,032	-	1,078,032	1,068,684	-	1,068,684
Net assets, end of year	$ 985,892	$ -	$ 985,892	$ 1,078,032	$ -	$ 1,078,032

See notes to financial statements.

CENTER FOR INDEPENDENT LIVING OF NORTHWEST FLORIDA, INC.

STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended December 31, 2024 with Comparative Totals for 2023

	Program Expenses	Management and General	Fundraising Expenses	2024 Total Expenses	2023 Total Expenses
Salaries	$ 347,474	$ 34,366	$ -	$ 381,840	$ 364,400
Payroll taxes and benefits	112,427	11,119	-	123,546	120,616
Total personnel	459,901	45,485	-	505,386	485,016
Accounting fees	5,915	585	-	6,500	6,000
Consumer services	61,134	-	-	61,134	34,982
Dues and subscriptions	3,756	-	-	3,756	3,467
Information technology	28,726	2,841	-	31,567	35,666
Insurance	13,656	1,351	-	15,007	8,726
Interpreter expenses	8,445	835	-	9,280	4,910
Licenses and taxes	217	22	-	239	147
Marketing expense	7,247	-	-	7,247	-
Miscellaneous expense	2,604	-	-	2,604	2,191
Needs assessment	297	-	-	297	1,711
Office supplies and postage	4,614	456	-	5,070	6,363
Outreach activities	20,159	-	-	20,159	1,952
Printing	205	20	-	225	1,046
Professional fees	9,106	901	-	10,007	8,878
Rent	117,460	11,617	-	129,077	125,195
Rent storage space	1,486	147	-	1,633	1,787
Rental and maintenance of equipment	5,986	592	-	6,578	5,635
Repairs and maintenance	59,421	5,877	-	65,298	60,645
Security services	509	50	-	559	669
Staff training	14,992	-	-	14,992	1,655
Telephone	7,096	702	-	7,798	7,756
Travel	5,513	545	-	6,058	6,643
Utilities	13,163	1,302	-	14,465	16,205
Total expenses before depreciation	851,608	73,328	-	924,936	827,245
Depreciation	29,831	2,950	-	32,781	12,262
Total expenses	$ 881,439	$ 76,278	$ -	$ 957,717	$ 839,507

See notes to financial statements.

CENTER FOR INDEPENDENT LIVING OF NORTHWEST FLORIDA, INC.

STATEMENTS OF CASH FLOWS
For the Years Ended December 31, 2024 and 2023

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	$ (92,140)	$ 9,348
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	32,781	12,262
Donated vehicle	-	(95,755)
Noncash portion of lease expense for operating lease	120,451	112,086
Repayment of lease liability for operating lease	(120,451)	(112,086)
Net realized (gain) loss on investments	(39,071)	(26,558)
Net unrealized (gain) loss on investments	(12,279)	(29,386)
(Increase) decrease in:		
Unconditional Promises to give without donor restrictions	1,300	(1,300)
Grants receivable	76,730	(3,964)
Accounts receivable	(10,347)	3,878
Prepaid expenses	3,983	(12,834)
Increase (decrease) in:		
Accounts payable	15,217	6,340
Accrued payroll and related taxes	(11,260)	(1,543)
Accrued vacation pay	444	(81)
Deferred revenue	(90,570)	90,570
Refundable advances	(10,000)	-
Net cash used by operating activities	(135,212)	(49,023)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Distribution from investment account	133,139	46,000
Purchases of property, plant and equipment	(7,080)	-
Net cash provided by investing activities	126,059	46,000
Net decrease in cash	(9,153)	(3,023)
Cash, beginning of year	122,136	125,159
Cash, end of year	$ 112,983	$ 122,136

See notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

Organization

The Center for Independent Living of Northwest Florida, Inc. (the "Organization") was incorporated in 1982. The Organization promotes, educates, facilitates, assists and advocates with and on behalf of people with disabilities, in partnership with their communities, to achieve their goals of independence. Funding is provided primarily by federal grants from the U.S. Department of Health and Human Services and the Social Security Administration received either directly or as pass-through grants through the State of Florida Department of Education and the State of Florida Department of Labor and Employment Security.

Summary of Significant Accounting Policies

Method of accounting

The financial statements of the Organization have been prepared utilizing the accrual basis of accounting.

Cash and cash equivalents

For purposes of the statement of cash flows, the Organization considers all highly liquid investments available for current use with initial maturity of three months or less to be cash equivalents.

Investments

Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets. Investment income and gains restricted by a donor are reported as increases in net assets without donor restrictions if the restrictions are met (either by passage of time or by use) in the reporting period in which the income and gains are recognized.

The Organization values its financial assets and liabilities based on the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. A fair value hierarchy that prioritizes the inputs to valuation techniques is used to measure fair value. The hierarchy maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the most observable inputs be used when available. The hierarchy is broken down into the following three levels, based on the reliability of the inputs:

Level 1: Unadjusted quoted prices in active markets for identical assets or liabilities that are observable at the measurement date;

Level 2: Significant observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, or other inputs that are observable or can be corroborated by observable market data; and

Level 3: Significant unobservable inputs for the asset or liability that reflect the reporting organization's own estimates about the assumptions that market participants would use in pricing the asset or liability.

Promises to give

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the year in which the contributions are recognized. All other donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

Summary of Significant Accounting Policies (continued)

Accounts and grants receivable

All accounts and grants receivable are from federal, state, and local governmental agencies and are considered to be fully collectible. Accordingly, no allowance for doubtful accounts is considered necessary.

Property and equipment

Property and equipment are recorded at cost or, if donated, at the fair value at the date of donation. Property and equipment are depreciated over estimated useful lives using the straight-line method of depreciation. The Organization's policy is to capitalize capital acquisitions costing $1,000 or more. Depreciation expense was $32,781 and $12,262 in 2024 and 2023, respectively.

Income taxes

Income taxes are not provided for in the financial statements since the Organization is exempt from federal and state income taxes under section 501 (c)(3) of the Internal Revenue Code and similar state provisions. The Organization is not classified as a private foundation.

A policy for accounting for uncertainty in income taxes was adopted in prior years that require the Organization to determine whether it is more likely than not that a tax position will be sustained upon examination based on the technical merits of the position. The Organization has no uncertain tax positions that qualified for either recognition or disclosure in the financial statements at December 31, 2024 or December 31, 2023.

Grant and cooperative agreements

The Organization receives grants and contracts from federal and state agencies, as well as from private organizations, to be used for specific programs. The Organization’s costs incurred under its government grants and contracts are subject to audit by government agencies. Management believes that disallowance of costs, if any, would not be material to the financial position or changes in net assets of the Organization.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Contributed materials and services

Donated materials or equipment, when received, are reflected as contributions in the accompanying financial statements at their estimated fair market values at the date of receipt. No amounts have been reflected in the statements for donated services as no objective basis is available to measure the value of such services. Nevertheless, a substantial number of volunteers donated significant amounts of their time in the Organization’s program services.

Contributions

Contributions received are recorded as net assets with donor restrictions or net assets without donor restrictions depending on the existence or nature of any restrictions.

Significant Accounting Policies (continued)

Cost allocation

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include compensation and benefits, which are allocated on the basis of estimates of time and effort, as well as depreciation, occupancy and telephone costs which are allocated based on the ratio of program revenue to total revenue.

Comparative amounts

The financial statements include certain prior-year summarized comparative information in total but not by net asset class or functional expense category. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended December 31, 2023, from which the summarized information was derived.

Lease policies

Accounting Standards Update (ASU) 2016-02 requires that leases with a lease term of more than 12 months be classified as either finance or operating leases. Leases are classified as finance leases when the Organization expects to consume a major part of the economic benefits of the leased assets over the remaining lease term. Conversely, the Organization is not expected to consume a major part of the economic benefits of assets classified as operating leases. The lease classification effects both the pattern and presentation of expense recognized in the statement of activities, the categorization of assets and liabilities in the statement of financial position, and classification of cash flows in the statement of cash flows.

The Organization has made a policy election not to capitalize certain short-term leases with a lease term of 12 months or less.

For finance leases, total lease cost is recorded on an accelerated basis and consists of two components; amortization expense and the related write-off of right-of-use assets, and interest expense from lease obligations. Interest expense is recorded using the effective interest method and right-of use assets are amortized on a straight-line basis over the remaining lease term. For operating leases, total lease cost is measured and recorded on a straight-line basis over the lease term.

Non-lease components, such as common area maintenance (CAM) charges, are separated from lease components based on the terms of the related lease. Variable lease components consist of real estate taxes and insurance charges related to the real estate lease, and are recorded as lease expense as incurred.

Lease obligations are measured and recorded at the present value of future lease payments using a discount rate. Because the Organization generally does not have access to the rate implicit in each lease, lease obligations are measured using the incremental borrowing rate as the discount rate. The incremental borrowing rate is the rate that would be paid to borrow on a collateralized basis over a similar term and amount equal to the lease payments in a similar economic environment.

The Organization uses a portfolio approach to apply a single incremental borrowing rate of 4% to its equipment leases, real estate leases and finance leases.

Right-of-use assets are generally measured and recorded as the sum of the lease obligation, any initial direct costs to consummate the lease, and any lease payments made on or before the commencement date.

Significant Accounting Policies (continued)

Lease policies (continued)

No additional leases were capitalized in 2024.

Evaluation of subsequent events

The Organization has evaluated subsequent events through May 2, 2025, the date which the financial statements were available to be issued.

Investments

The following table sets forth by level, within the fair value hierarchy, the Organization's assets at fair value as of December 31, 2024:

	Level 1	Level 2	Level 3	Fair Value
Bank Deposits	$ 15,124	$ -	$ -	$ 15,124
Money Market Funds	6,603	-	-	6,603
Equities	193,227	-	-	193,227
Fixed Income	515,137	-	-	515,137
Total	$ 730,091	$ -	$ -	$ 730,091

The following table sets forth by level, within the fair value hierarchy, the Organization's assets at fair value as of December 31, 2023:

	Level 1	Level 2	Level 3	Fair Value
Bank Deposits	$ 108,596	$ -	$ -	$ 108,596
Money Market Funds	5,685	-	-	5,685
Certificates of Deposit	54,988	-	-	54,988
Equities	350,826	-	-	350,826
Mutual Funds	256,106	-	-	256,106
Exchange Traded Funds	35,679	-	-	35,679
Total	$ 811,880	$ -	$ -	$ 811,880

Net investment income for the year consisted of the following:

	2024	2023
Interest and dividend income	$ 43,368	$ 27,495
Realized gains (losses)	-	2,867
Unrealized gains (losses)	12,279	29,386
Administrative fees	(4,297)	(3,804)
Total	$ 51,350	$ 55,944

Investments (continued)

Details of the investments in marketable securities as of December 31, 2024:

	Fair Market Value	Cost	Unrealized Appreciation
Bank Deposits	$ 15,124	$ 15,124	$ -
Money Market Funds	6,603	6,603	-
Equities	193,227	175,755	17,472
Fixed Income	515,137	517,072	(1,935)
Total	$ 730,091	$ 714,554	$ 15,537

Details of the investments in marketable securities as of December 31, 2023:

	Fair Market Value	Cost	Unrealized Appreciation
Bank Deposits	$ 108,596	$ 108,596	$ -
Money Market Funds	5,685	5,685	-
Certificates of Deposit	54,988	54,988	-
Equities	350,826	349,439	1,387
Mutual Funds	256,106	254,612	1,494
Exchange Traded Funds	35,679	33,462	2,217
Total	$ 811,880	$ 806,782	$ 5,098

Promises to Give

Unconditional promises to give at December 31 are as follows:

	2024	2023
Promises without donor restrictions	$ 5,000	$ 6,300
Gross unconditional promises to give	5,000	6,300
Less allowance for uncollectible promises	-	-
Net unconditional promises to give	$ 5,000	$ 6,300
Amounts due in:		
Less than one year	$ 5,000	$ 6,300
One to five years	-	-
Gross unconditional promises to give	$ 5,000	$ 6,300

The discount on the long-term promises to give to determine the net present value was not significant.

Grants Receivable

Grants receivable are recorded by the Organization when the related services are performed and consist of amounts due from federal and state agencies. The amounts were as follows:

	2024	2023
U.S. Department of Health and Human Services	$ 4,131	$ 50,598
State of Florida Department of Education	24,180	49,193
Florida Alliance for Assistive Services and Technology, Inc.	3,096	19,289
Other	13,443	2,500
Total	$ 44,850	$ 121,580

Federal Financial Assistance

The Organization has been awarded a grant from the U.S. Department of Health and Human Services passed through the Florida Department of Education to provide to individuals with disabilities short term device loans, device demonstrations, and training. The grant is recognized as the required services are performed. Accordingly, revenue is recognized when earned and expenses are recognized as incurred.

Grant activity for the years ended December 31, 2024 and 2023, was as follows:

	2024	2023
Refundable advances, beginning of year	$ 10,000	$ 10,000
Grant receipts	47,655	51,872
Grant expenses	57,655	51,872
Refundable advances, end of year	$ -	$ 10,000

Governing Board Designations

Center for Independent Living of Northwest Florida, Inc.'s governing board has designated, from net assets without donor restrictions of $985,892 and $1,078,032 as of December 31, 2024 and 2023, respectively, net assets for the following purposes as of December 31:

	2024	2023
Liquidity reserve	$ 225,000	$ 225,000
Total	$ 225,000	$ 225,000

Liquidity and Availability of Financial Assets

The following reflects the Organization's financial assets as of the balance sheet date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet date.

	2024	2023
Financial assets at year-end	$ 906,953	$ 1,065,578
Less those unavailable for general expenditures within one year, due to:		
Board designations: liquidity reserve	225,000	225,000
Financial assets available to meet cash needs for general expenditures within one year	$ 681,953	$ 840,578

Deferred Revenue

Revenue from various grants and other sources are deferred and recognized as amounts are earned.

	2024	2023
State of Florida Department of Transportation	$ 882	$ 882
US Aging and Disability	-	90,570
Total	$ 882	$ 91,452

Leases

Amounts recognized as right-of-use assets related to operating leases are included in property, plant and equipment in the statement of financial position, while related lease liabilities are included in the current and long-term debt.

As of December 31, 2024 right-of-use assets and lease liabilities related to operating leases were as follows:

Right-of use assets:

	Operating Lease
Cost	$ 344,982
Less: accumulated amortization	(249,794)
Total	$ 95,188

Lease liabilities:

	Operating Lease
Current portion	$ 95,188
Long-term portion	-
Total	$ 95,188

The Organization leases office space from a third party. The terms of the lease provide for annual base rent payments over three years in amounts ranging from $124,224 to $131,988 through 2025, with renewal options. In addition to base rent, the Organization pays a percentage of common area maintenance (CAM) charges, and real estate taxes and insurance. In the statement of functional expenses, CAM charges are classified as repairs and maintenance expense.

In the normal course of business, the Organization leases storage space as needed on a short-term basis, typically on an annual lease or a month-to-month basis. Short term lease expense amounted to $1,633 and $1,787 in 2024 and 2023, respectively.

The Organization leases certain equipment under monthly operating leases. The amount reported in rent expense was $6,578 and $5,635 for the years ended December 31, 2024 and 2023, respectively.

A summary of total lease cost, by component, and other lease information for the year ended December 31, 2024 follows:

Operating lease cost	$ 129,077
Short term lease cost	1,633
Total lease costs	$ 130,710

Leases (continued)

Maturity analysis and reconciliation to the statement of financial position:

A summary of the future payments for operating leases reconciled to the lease liability recorded at December 31, 2024 follows:

	Operating Lease
2025	$ 98,991
Total future lease payments	98,991
Less effects of discounting	3,803
Lease liability recorded at December 31, 2024	95,188
Less current portion	95,188
Long-term lease liability	$ -

Contributed Nonfinancial Assets

For the years that ended December 31, 2024 and 2023, contributed nonfinancial assets recognized within the statement of activities included:

	2024	2023
Vehicle	$ -	$ 95,755
Total	$ -	$ 95,755

Concentration of Credit Risk

Services provided by the Organization are funded primarily with grants from the United States Department of Health and Human Services and the Social Security Administration passed through the Florida Department of Education and the Florida Department of Labor and Employment Security. The Organization's ability to continue to provide the same level of services is dependent on continued funding from these sources.

Supplementary Information

Kim K. Enikeieff

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Center for Independent Living of Northwest Florida, Inc.
Pensacola, Florida

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Center for Independent Living of Northwest Florida, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued my report thereon dated May 2, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, I considered Center for Independent Living of Northwest Florida, Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Center for Independent Living of Northwest Florida, Inc.'s internal control. Accordingly, I do not express an opinion on the effectiveness of Center for Independent Living of Northwest Florida, Inc.'s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Center for Independent Living of Northwest Florida, Inc.'s financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Kim K. Enikeieff

May 2, 2025

CENTER FOR INDEPENDENT LIVING
OF NORTHWEST FLORIDA, INC.

FINANCIAL REPORT

DECEMBER 31, 2023

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Kim K. Enikeieff

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Center for Independent Living of Northwest Florida, Inc.
Pensacola, Florida

Report on the Audit of the Financial Statements

Opinion

I have audited the accompanying financial statements of Center for Independent Living of Northwest Florida, Inc. (a nonprofit organization), which comprise the statements of financial position as of December 31, 2023 and 2022, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In my opinion, the financial statements present fairly, in all material respects, the financial position of Center for Independent Living of Northwest Florida, Inc. as of December 31, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

I conducted my audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of Center for Independent Living of Northwest Florida, Inc. and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audits. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Center for Independent Living of Northwest Florida, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not absolute assurance

and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, I:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Center for Independent Living of Northwest Florida, Inc.'s internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Center for Independent Living of Northwest Florida, Inc.'s ability to continue as a going concern for a reasonable period of time.

I am required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that I identified during the audit.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, I have also issued my report dated May 28, 2024, on my consideration of Center for Independent Living of Northwest Florida, Inc.'s internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Center for Independent Living of Northwest Florida, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Center for Independent Living of Northwest Florida, Inc.'s internal control over financial reporting and compliance.

Kim K. Enikeieff

May 28, 2024

CENTER FOR INDEPENDENT LIVING OF NORTHWEST FLORIDA, INC.

STATEMENTS OF FINANCIAL POSITION
December 31, 2023 and 2022

ASSETS	2023	2022
Current assets		
Cash	$ 122,136	$ 125,159
Investments	811,880	801,936
Unconditional Promises to give without donor restrictions	6,300	5,000
Grants receivable	121,580	117,616
Accounts receivable	3,682	7,560
Prepaid expenses	32,176	19,342
Total current assets	1,097,754	1,076,613
Property, plant and equipment		
Leasehold improvements	6,798	6,798
Furniture and equipment	92,462	92,462
Vehicle	95,755	-
Less accumulated depreciation	(78,192)	(65,930)
Total property and equipment	116,823	33,330
Right-of-use lease assets - operating lease	344,982	344,982
Less accumulated amortization	(129,343)	(17,257)
Total right-to-use assets	215,639	327,725
Total property, plant and equipment	332,462	361,055
Total assets	$ 1,430,216	$ 1,437,668
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable	$ 9,902	$ 3,562
Accrued payroll and related taxes	14,899	16,442
Accrued vacation pay	10,292	10,373
Deferred revenue	91,452	882
Refundable advances	10,000	10,000
Current portion of lease liability - operating lease	120,451	112,086
Total current liabilities	256,996	153,345
Long-term lease liability - operating lease	95,188	215,639
Total liabilities	352,184	368,984
Net assets		
Without donor restrictions - designated	225,000	225,000
Without donor restrictions - undesignated	853,032	843,684
Total net assets without donor restrictions	1,078,032	1,068,684
With donor restrictions	-	-
Total net assets	1,078,032	1,068,684
Total liabilities and net assets	$ 1,430,216	$ 1,437,668

See notes to financial statements.

CENTER FOR INDEPENDENT LIVING OF NORTHWEST FLORIDA, INC.

STATEMENTS OF ACTIVITIES
For the Years Ended December 31, 2023 and 2022

	2023			2022		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Support and revenue						
Special events	$ 2,029	$ -	$ 2,029	$ 34,269	$ -	$ 34,269
Less cost of special events	-	-	-	49,317	-	49,317
Net special events	2,029	-	2,029	(15,048)	-	(15,048)
Federal grants	501,779	-	501,779	627,036	-	627,036
State grants	106,420	-	106,420	88,920	-	88,920
United Way of West Florida	5,000	-	5,000	3,236	-	3,236
Other grants	115,371	-	115,371	18,485	-	18,485
Contributions	34,878	-	34,878	32,851	-	32,851
Fees for services	23,274	-	23,274	36,635	-	36,635
Investment income	55,944	-	55,944	(61,602)	-	(61,602)
Miscellaneous income	4,160	-	4,160	3,391	-	3,391
Gain on disposal of property	-	-	-	297,070	-	297,070
Net assets released from restrictions	-	-	-	-	-	-
Total support and revenue	848,855	-	848,855	1,030,974	-	1,030,974
Expenses						
Program expenses	768,088	-	768,088	706,425	-	706,425
Management and general	71,419	-	71,419	65,205	-	65,205
Fundraising	-	-	-	16,565	-	16,565
Total expenses	839,507	-	839,507	788,195	-	788,195
Change in net assets	9,348	-	9,348	242,779	-	242,779
Net assets, beginning of year	1,068,684	-	1,068,684	825,905	-	825,905
Net assets, end of year	$ 1,078,032	$ -	$ 1,078,032	$ 1,068,684	$ -	$ 1,068,684

See notes to financial statements.

CENTER FOR INDEPENDENT LIVING OF NORTHWEST FLORIDA, INC.

STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended December 31, 2023 with Comparative Totals for 2022

	Program Expenses	Management and General	Fundraising Expenses	2023 Total Expenses	2022 Total Expenses
Salaries	$ 331,604	$ 32,796	$ -	$ 364,400	$ 388,862
Payroll taxes and benefits	109,761	10,855	-	120,616	128,085
Total personnel	441,365	43,651	-	485,016	516,947
Accounting fees	5,460	540	-	6,000	6,000
Consumer services	34,982	-	-	34,982	25,509
Dues and subscriptions	3,467	-	-	3,467	2,726
Information technology	32,456	3,210	-	35,666	34,726
Insurance	7,941	785	-	8,726	10,576
Interpreter expenses	4,468	442	-	4,910	8,315
Licenses and taxes	134	13	-	147	2,936
Marketing expense	-	-	-	-	16,565
Miscellaneous expense	2,191	-	-	2,191	2,602
Needs assessment	1,711	-	-	1,711	215
Office supplies and postage	5,790	573	-	6,363	6,046
Outreach activities	1,952	-	-	1,952	7,270
Printing	952	94	-	1,046	1,322
Professional fees	8,079	799	-	8,878	18,163
Relocation expenses	-	-	-	-	8,342
Rent	113,927	11,268	-	125,195	31,056
Rent storage space	1,626	161	-	1,787	2,088
Rental and maintenance of equipment	5,128	507	-	5,635	5,688
Repairs and maintenance	55,187	5,458	-	60,645	27,483
Security services	609	60	-	669	1,607
Staff training	1,655	-	-	1,655	470
Telephone	7,058	698	-	7,756	7,739
Travel	6,045	598	-	6,643	15,347
Utilities	14,747	1,458	-	16,205	11,183
Total expenses before depreciation	756,930	70,315	-	827,245	770,921
Depreciation	11,158	1,104	-	12,262	17,274
Total expenses	$ 768,088	$ 71,419	$ -	$ 839,507	$ 788,195

See notes to financial statements.

CENTER FOR INDEPENDENT LIVING OF NORTHWEST FLORIDA, INC.

STATEMENTS OF CASH FLOWS
For the Years Ended December 31, 2023 and 2022

	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	$ 9,348	$ 242,779
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	12,262	17,274
Donated vehicle	(95,755)	-
Noncash portion of lease expense for operating lease	112,086	17,257
Repayment of lease liability for operating lease	(112,086)	(17,257)
Net realized (gain) loss on investments	(26,558)	(8,136)
Net unrealized (gain) loss on investments	(29,386)	69,738
Gain on the disposal of property, plant and equipment	-	(297,070)
(Increase) decrease in:		
Unconditional Promises to give without donor restrictions	(1,300)	1,350
Grants receivable	(3,964)	(19,970)
Accounts receivable	3,878	(4,038)
Prepaid expenses	(12,834)	(9,961)
Deposits	-	975
Increase (decrease) in:		
Accounts payable	6,340	(1,835)
Accrued payroll and related taxes	(1,543)	537
Accrued vacation pay	(81)	912
Deferred revenue	90,570	-
Net cash used by operating activities	(49,023)	(7,445)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of investments	-	(350,000)
Distribution from investment account	46,000	-
Purchases of property, plant and equipment	-	(28,346)
Proceeds from the sale of property, plant and equipment	-	372,000
Net cash provided (used) by investing activities	46,000	(6,346)
Net decrease in cash	(3,023)	(13,791)
Cash, beginning of year	125,159	138,950
Cash, end of year	$ 122,136	$ 125,159

See notes to financial statements.

NOTES TO FINANCIAL STATEMENTS

Organization

The Center for Independent Living of Northwest Florida, Inc. (the "Organization") was incorporated in 1982. The Organization promotes, educates, facilitates, assists and advocates with and on behalf of people with disabilities, in partnership with their communities, to achieve their goals of independence. Funding is provided primarily by federal grants from the U.S. Department of Health and Human Services and the Social Security Administration received either directly or as pass-through grants through the State of Florida Department of Education and the State of Florida Department of Labor and Employment Security.

Summary of Significant Accounting Policies

Method of accounting

The financial statements of the Organization have been prepared utilizing the accrual basis of accounting.

Cash and cash equivalents

For purposes of the statement of cash flows, the Organization considers all highly liquid investments available for current use with initial maturity of three months or less to be cash equivalents.

Investments

Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets. Investment income and gains restricted by a donor are reported as increases in net assets without donor restrictions if the restrictions are met (either by passage of time or by use) in the reporting period in which the income and gains are recognized.

The Organization values its financial assets and liabilities based on the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. A fair value hierarchy that prioritizes the inputs to valuation techniques is used to measure fair value. The hierarchy maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the most observable inputs be used when available. The hierarchy is broken down into the following three levels, based on the reliability of the inputs:

Level 1: Unadjusted quoted prices in active markets for identical assets or liabilities that are observable at the measurement date;

Level 2: Significant observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, or other inputs that are observable or can be corroborated by observable market data; and

Level 3: Significant unobservable inputs for the asset or liability that reflect the reporting organization's own estimates about the assumptions that market participants would use in pricing the asset or liability.

Promises to give

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the year in which the contributions are recognized. All other donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

Summary of Significant Accounting Policies (continued)

Accounts and grants receivable

All accounts and grants receivable are from federal, state, and local governmental agencies and are considered to be fully collectible. Accordingly, no allowance for doubtful accounts is considered necessary.

Property and equipment

Property and equipment are recorded at cost or, if donated, at the fair value at the date of donation. Property and equipment are depreciated over estimated useful lives using the straight-line method of depreciation. The Organization's policy is to capitalize capital acquisitions costing $1,000 or more. Depreciation expense was $12,262 and $17,274 in 2023 and 2022, respectively.

Income taxes

Income taxes are not provided for in the financial statements since the Organization is exempt from federal and state income taxes under section 501 (c)(3) of the Internal Revenue Code and similar state provisions. The Organization is not classified as a private foundation.

A policy for accounting for uncertainty in income taxes was adopted in prior years that require the Organization to determine whether it is more likely than not that a tax position will be sustained upon examination based on the technical merits of the position. The Organization has no uncertain tax positions that qualified for either recognition or disclosure in the financial statements at December 31, 2023 or December 31, 2022.

Grant and cooperative agreements

The Organization receives grants and contracts from federal and state agencies, as well as from private organizations, to be used for specific programs. The Organization’s costs incurred under its government grants and contracts are subject to audit by government agencies. Management believes that disallowance of costs, if any, would not be material to the financial position or changes in net assets of the Organization.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Contributed materials and services

Donated materials or equipment, when received, are reflected as contributions in the accompanying financial statements at their estimated fair market values at the date of receipt. No amounts have been reflected in the statements for donated services as no objective basis is available to measure the value of such services. Nevertheless, a substantial number of volunteers donated significant amounts of their time in the Organization’s program services.

Contributions

Contributions received are recorded as net assets with donor restrictions or net assets without donor restrictions depending on the existence or nature of any restrictions.

Significant Accounting Policies (continued)

Cost allocation

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include compensation and benefits, which are allocated on the basis of estimates of time and effort, as well as depreciation, occupancy and telephone costs which are allocated based on the ratio of program revenue to total revenue.

Comparative amounts

The financial statements include certain prior-year summarized comparative information in total but not by net asset class or functional expense category. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended December 31, 2022, from which the summarized information was derived.

Lease policies

Accounting Standards Update (ASU) 2016-02 requires that leases with a lease term of more than 12 months be classified as either finance or operating leases. Leases are classified as finance leases when the Organization expects to consume a major part of the economic benefits of the leased assets over the remaining lease term. Conversely, the Organization is not expected to consume a major part of the economic benefits of assets classified as operating leases. The lease classification effects both the pattern and presentation of expense recognized in the statement of activities, the categorization of assets and liabilities in the statement of financial position, and classification of cash flows in the statement of cash flows.

The Organization has made a policy election not to capitalize certain short-term leases with a lease term of 12 months or less.

For finance leases, total lease cost is recorded on an accelerated basis and consists of two components; amortization expense and the related write-off of right-of-use assets, and interest expense from lease obligations. Interest expense is recorded using the effective interest method and right-of use assets are amortized on a straight-line basis over the remaining lease term. For operating leases, total lease cost is measured and recorded on a straight-line basis over the lease term.

Non-lease components, such as common area maintenance (CAM) charges, are separated from lease components based on the terms of the related lease. Variable lease components consist of real estate taxes and insurance charges related to the real estate lease, and are recorded as lease expense as incurred.

Lease obligations are measured and recorded at the present value of future lease payments using a discount rate. Because the Organization generally does not have access to the rate implicit in each lease, lease obligations are measured using the incremental borrowing rate as the discount rate. The incremental borrowing rate is the rate that would be paid to borrow on a collateralized basis over a similar term and amount equal to the lease payments in a similar economic environment.

The Organization uses a portfolio approach to apply a single incremental borrowing rate of 4% to its equipment leases, real estate leases and finance leases.

Right-of-use assets are generally measured and recorded as the sum of the lease obligation, any initial direct costs to consummate the lease, and any lease payments made on or before the commencement date.

Significant Accounting Policies (continued)

Lease policies (continued)

No additional leases were capitalized in 2023.

Evaluation of subsequent events

The Organization has evaluated subsequent events through May 28, 2023, the date which the financial statements were available to be issued.

Investments

The following table sets forth by level, within the fair value hierarchy, the Organization's assets at fair value as of December 31, 2023:

	Level 1	Level 2	Level 3	Fair Value
Bank Deposits	$ 108,596	$ -	$ -	$ 108,596
Money Market Funds	5,685	-	-	5,685
Certificates of Deposit	54,988	-	-	54,988
Equities	350,826	-	-	350,826
Mutual Funds	256,106	-	-	256,106
Exchange Traded Funds	35,679	-	-	35,679
Total	$ 811,880	$ -	$ -	$ 811,880

The following table sets forth by level, within the fair value hierarchy, the Organization's assets at fair value as of December 31, 2022:

	Level 1	Level 2	Level 3	Fair Value
Bank Deposits	$ 63,252	$ -	$ -	$ 63,252
Certificates of Deposit	227,283	-	-	227,283
Equities	158,184	-	-	158,184
Fixed Income	353,217	-	-	353,217
Total	$ 801,936	$ -	$ -	$ 801,936

Net investment income for the year consisted of the following:

	2023	2022
Interest and dividend income	$ 27,495	$ 12,069
Realized gains (losses)	2,867	-
Unrealized gains (losses)	29,386	(69,738)
Administrative fees	(3,804)	(3,933)
Total	$ 55,944	$ (61,602)

Investments (continued)

Details of the investments in marketable securities as of December 31, 2023:

	Fair Market Value	Cost	Unrealized Appreciation
Bank Deposits	$ 108,596	$ 108,596	$ -
Money Market Funds	5,685	5,685	-
Certificates of Deposit	54,988	54,988	-
Equities	350,826	349,439	1,387
Mutual Funds	256,106	254,612	1,494
Exchange Traded Funds	35,679	33,462	2,217
Total	$ 811,880	$ 806,782	$ 5,098

Details of the investments in marketable securities as of December 31, 2022:

	Fair Market Value	Cost	Unrealized Appreciation
Bank Deposits	$ 63,252	$ 63,252	$ -
Certificates of Deposit	227,283	229,397	(2,114)
Equities	158,184	166,088	(7,904)
Fixed Income	353,217	363,955	(10,738)
Total	$ 801,936	$ 822,692	$ (20,756)

Promises to Give

Unconditional promises to give at December 31 are as follows:

	2023	2022
Promises without donor restrictions	$ 6,300	$ 5,000
Gross unconditional promises to give	6,300	5,000
Less allowance for uncollectible promises	-	-
Net unconditional promises to give	$ 6,300	$ 5,000
Amounts due in:		
Less than one year	$ 6,300	$ 5,000
One to five years	-	-
Gross unconditional promises to give	$ 6,300	$ 5,000

The discount on the long-term promises to give to determine the net present value was not significant.

Grants Receivable

Grants receivable are recorded by the Organization when the related services are performed and consist of amounts due from federal and state agencies. The amounts were as follows:

	2023	2022
U.S. Department of Health and Human Services	$ 50,598	$ 59,364
State of Florida Department of Education	49,193	48,058
Florida Alliance for Assistive Services and Technology, Inc.	19,289	10,194
Other	2,500	-
Total	$ 121,580	$ 117,616

Federal Financial Assistance

The Organization has been awarded a grant from the U.S. Department of Health and Human Services passed through the Florida Department of Education to provide to individuals with disabilities short term device loans, device demonstrations, and training. The grant is recognized as the required services are performed. Accordingly, revenue is recognized when earned and expenses are recognized as incurred.

Grant activity for the years ended December 31, 2023 and 2022, was as follows:

	2023	2022
Refundable advances, beginning of year	$ 10,000	$ 10,000
Grant receipts	51,872	41,268
Grant expenses	51,872	41,268
Refundable advances, end of year	$ 10,000	$ 10,000

Governing Board Designations

Center for Independent Living of Northwest Florida, Inc.'s governing board has designated, from net assets without donor restrictions of $1,078,032 and $1,068,684 as of December 31, 2023 and 2022, respectively, net assets for the following purposes as of December 31:

	2023	2022
Liquidity reserve	$ 225,000	$ 225,000
Total	$ 225,000	$ 225,000

Liquidity and Availability of Financial Assets

The following reflects the Organization's financial assets as of the balance sheet date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet date.

	2023	2022
Financial assets at year-end	$ 1,065,578	$ 1,057,271
Less those unavailable for general expenditures within one year, due to:		
Board designations: liquidity reserve	225,000	225,000
Financial assets available to meet cash needs for general expenditures within one year	$ 840,578	$ 832,271

Deferred Revenue

Revenue from various grants and other sources are deferred and recognized as amounts are earned.

	2023	2022
State of Florida Department of Transportation	$ 882	$ 882
US Aging and Disability	90,570	-
Total	$ 91,452	$ 882

Leases

Amounts recognized as right-of-use assets related to operating leases are included in property, plant and equipment in the statement of financial position, while related lease liabilities are included in the current and long-term debt.

As of December 31, 2023 right-of-use assets and lease liabilities related to operating leases were as follows:

Right-of use assets:

	Operating Lease
Cost	$ 344,982
Less: accumulated amortization	(129,343)
Total	$ 215,639

Lease liabilities:

	Operating Lease
Current portion	$ 120,451
Long-term portion	95,188
Total	$ 215,639

The Organization leases office space from a third party. The terms of the lease provide for annual base rent payments over three years in amounts ranging from $124,224 to $131,988 through 2025, with renewal options. In addition to base rent, the Organization pays a percentage of common area maintenance (CAM) charges, and real estate taxes and insurance. In the statement of functional expenses, CAM charges are classified as repairs and maintenance expense.

In the normal course of business, the Organization leases storage space as needed on a short-term basis, typically on an annual lease or a month-to-month basis. Short term lease expense amounted to $1,787 and $2,088 in 2023 and 2022, respectively.

The Organization leases certain equipment under monthly operating leases. The amount reported in rent expense was $5,635 and $5,688 for the years ended December 31, 2023 and 2022, respectively.

Maturity analysis and reconciliation to the statement of financial position:

A summary of the future payments for operating leases reconciled to the lease liability recorded at December 31, 2023 follows:

	Operating Lease
2024	$ 129,076
2025	98,991
Total future lease payments	228,067
Less effects of discounting	12,428
Lease liability recorded at December 31, 2023	215,639
Less current portion	120,451
Long-term lease liability	$ 95,188

Concentration of Credit Risk

Services provided by the Organization are funded primarily with grants from the United States Department of Health and Human Services and the Social Security Administration passed through the Florida Department of Education and the Florida Department of Labor and Employment Security. The Organization's ability to continue to provide the same level of services is dependent on continued funding from these sources.

Supplementary Information

Kim K. Enikeieff

Certified Public Accountant
Post Office Box 8754
Mobile, Alabama 36689
Telephone 251-591-1357

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Center for Independent Living of Northwest Florida, Inc.
Pensacola, Florida

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Center for Independent Living of Northwest Florida, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued my report thereon dated May 28, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, I considered Center for Independent Living of Northwest Florida, Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Center for Independent Living of Northwest Florida, Inc.'s internal control. Accordingly, I do not express an opinion on the effectiveness of Center for Independent Living of Northwest Florida, Inc.'s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Center for Independent Living of Northwest Florida, Inc.'s financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Kim K. Enikeieff

May 28, 2024

Local Option Sales Tax

Fund 353

Gulf Coast Minority Chamber

14

February 23, 2026

TO: Economic Development Community Partners RE:

Requests for funding for Fiscal Year (FY) 2027 Dear

Potential Funding Recipient:

Attached please find the Escambia County Community Partner Funding Request Application, which will be used for budget allocation purposes for the upcoming fiscal year.

The deadline to submit completed applications is Monday, March 30, 2026

The application provides you with adequate space to list all your organization's sources of revenue and your major categories of expenditures. When preparing the requested narratives, a clear and concise response is appreciated. If you need more space, please reference the appropriate question for your answers on any additional documentation.

Applications must be submitted electronically. When submitting your application, please follow all instructions and fill out the questions clearly. There is **an application check list** to ensure all required documents are submitted. **Please check each box to confirm all required documents are included with your new funding request application.**

Escambia County is committed to making information accessible. As part of that effort, documents delivered to Escambia County as part of this project are to meet website guidelines for accessible design set forth by the U.S. Department of Justice under the Title II of the Americans with Disabilities Act (ADA) and web content accessibility guidelines. For this reason, please submit Word format documents if ADA guidelines cannot be met.

We look forward to learning how Escambia County may be able to support your organization to maximize outreach to the citizens of our great county!

Sincerely,

Stephan Hall

Stephan Hall
Finance Director
Escambia County

FISCAL YEAR 2027

ESCAMBIA COUNTY
ECONOMIC DEVELOPMENT
COMMUNITY PARTNER FUNDING APPLICATION

All agencies requesting Local Option Sales Tax (LOST) Economic Development funding from Escambia County must submit the below-listed information and complete the attached form. Failure to submit all required information or to complete the form will remove your organization from consideration for funding. Please submit the completed application packet electronically to **Budget@myescambia.com.**

DEADLINE - Tuesday, March 31, 2026

ELIGIBILITY CRITERIA:

Organizations eligible to apply for funding must:

- Demonstrate funding received from sources other than local governments in an amount at least equal to the amount requested from Escambia County.
- Qualify as: a) a municipality located in Escambia County; b) an organization designated tax exempt by the IRS and incorporated as a not-for-profit corporation with authorization to conduct business in the State of Florida; OR c) an organization incorporated as a for-profit corporation or organized as a limited liability company with authorization to conduct business in the State of Florida.
- Located in and serve residents of Escambia County.
- Provide at least 2 full years (24 months) of independently prepared, audited or reviewed financial statements or tax returns, unless organization was formed within the last 3 years.
- The Board of County Commissioners retains the right to waive the eligibility criteria.

APPLICANTS SHOULD:

- Explain why receiving funding would have a significant impact on their organization.
- Have a mission and programs or services that improve the local economy.
- Submit a proposed budget where government funding does not exceed 50% of annual operating budget mandated by statutory or another regulatory requirement.
- Plan to expend funds within 12 months.
- Plan to provide quarterly metric reports and an annual report. ****Please be able to provide the source of your data that will be used to quantify your request.**

Funds may be provided for programs, services, necessary infrastructure or other initiatives that serve the public purpose of improving the local economy and promote economic development in Escambia County.

Funds will not be provided for:

- debt reduction, operating deficits, interim or bridge funding or endowment funding,
- individuals or private foundations,
- activities that are religious or political in nature,
- fund drives, annual appeals, fundraising events or general capital campaigns, and
- salaries that do not directly impact the program unless mandated by statutory or regulatory requirement.

When submitting your completed application with all required documents, provide your documents in original Word format or a direct PDF of the Word document. **Please limit scanned documents as much as possible.**

APPLICATION CHECKLIST (Required)

_XX_ Submit a fully completed Agency Funding Request Application.

_XX_ Submit a copy of your organization's current W-9.

_XX_ Submit: a) Certificate of Status as a not-for-profit corporation with authorization to conduct business in the State of Florida and a Letter of Determination from the IRS confirming your organization's federally tax-exempt status; or b) Certificate of Status as an organization incorporated as a for-profit corporation or organized as a limited liability company with authorization to conduct business in the State of Florida.

**PLEASE SEE NOTE** Submit a copy of your organization's 2024 or 2025 tax return (Form 990 or 990-EZ with additional backup.

NOTE: I provided a copy of the Fiscal Year 2023 990-EZ Tax from 10/1/23 to 9/30/24. Per my accountant, the Fiscal Year 2024 Tax Return from 10/1/2024 to 9/30/2025 is not due until April 15, 2026 or October 15 2026 with an extension. The Tax Return is being worked on and will be available soon. Here's a copy of the information that I gathered.

The **tax deadlines for businesses with a fiscal year from October 2024 to September 2025** are as follows:

- **Sole Proprietors**: Due by **April 15, 2026** (original due date) or **October 15, 2026** (extended due date) if an extension is filed. 2
- **Partnerships**: Due by **March 16, 2026** (original due date) or **September 16, 2026** (extended due date) if an extension is filed. 2
- **S Corporations**: Due by **March 16, 2026** (original due date) or **September 16, 2026** (extended due date) if an extension is filed. 2
- **C Corporations**: Due by **April 15, 2026** (original due date) or **October 15, 2026** (extended due date) if an extension is filed. 2

These deadlines are important for ensuring compliance with IRS regulations and avoiding penalties.

_XX_ Submit a copy of your organization's most recent 2 years of financial statements, with audit if applicable. Updated financials may be requested by the County periodically including prior and subsequent to reward date.

__ Provide the **source** used to obtain the data that will be recorded on the quarterly metrics report and annual report. **SOURCE COLLECTED FROM ESCAMBIA COUNTY PURCHASING**

GENERAL INFORMATION

Agency Name: ___Gulf Coast Minority Chamber of Commerce,INC_____

Agency Address: _321 N. DeVilliers Street, Suite 104, Pensacola, Florida 32501_____

Program Name for which funding is being requested: __Diversity and Economic Development__

Amount Requested: $_75,000.00_____

Program Contact: _Brian Wyer_____

Contact Email: _Bwyer@gcmcc.info_____ Contact Phone: (813) 390-8198____

25-Word Description of Program: _____The GCMCC serves as a resource center for Minority, Local, Small, Non-Profit, and Individual professionals in our Escambia County community. How many years has your organization been providing services in the County? _7.5 years as the Gulf Coast Minority Chamber of Commerce._____

How many years has your organization received funding from the County? _6 years_____ Explain how receiving funds from the County would have a significant impact on your organization:

___Funds will be used to pay the office staff and for the day-to-day operation of the chamber. The staff is the key component to ensuring that the mission of the GCMCC is carried out. The funds were also used to assist with programs needed to complete our mission of serving our community. Our return to the county is increasing the amount of involvement in economic opportunities._____

PREVIOUS FISCAL YEAR FUNDING

(If none received, mark "N/A" and skip to next section.)

Amount Received Last Year, if applicable: ____$75,000.00_____

Briefly discuss how last year's funds were used? _____ Last year funds were used to support staff in implementing programs to assist our community, such as the following: publishing of our chamber directory, "How to Do Business with Local Government" workshops, hosting the Office Supplier Diversity event and assisting in supporting local business efforts._____

_____

Briefly discuss the County's Return on Investment relative to last year's funding. In other words, what impact did your program have on the citizens of Escambia County? _____ _Increased business involvement in the county's Purchasing Department, vendor registration software and training sessions. The chamber's involvement with the County's purchasing department is a good return on investment

because we assist in reaching a target market for minority/small businesses that are not actively involved in the bidding process. We have an active audience of new and established businesses where relationships have already been formed. These relationships often take years to establish. We are able to tap into this market more directly than and faster than the county would be able to reach the businesses on its own. The Chamber Directory provides a resource that is shared throughout the community to highlight businesses. The Directory is used as a reference point for referrals and is used as a marketing tool for businesses to promote their business.

_____

CURRENT FISCAL YEAR FUNDING REQUEST

Briefly discuss how the funding you are currently requesting will be used. What does your program do and why is it an asset to the County?

___Funds will be used to pay the office staff and for the day-to-day operation of the Gulf Coast Minority Chamber of Commerce. The staff is the key component to ensuring that the mission of the GCMCC is carried out. The funds were also used to assist with programs needed to complete our mission of serving our community. Our return to the county is increasing the number of businesses involved in economic opportunities. The chamber efforts are *To serve as an advocate and the conscience of the Local, Small Business Community, promoting and assisting in procurement opportunities, business development strategy, increasing operating capacity and other economic assets while striving to ensure economic fairness for all.*

_____

Is your program a governmental function or requirement? If a governmental request, please site regulatory/statutory requirement. Please explain: ___N/A -

NO_____

SIMILAR/PARTNER ORGANIZATIONS

List any other public or private organizations/agencies that provide similar services and how have you partnered with those organizations in the area__N/A -

NONE_____

Explain how you are the best partnering agency for your program. Please differentiate your program from a similar program. _____The Gulf Coast Minority Chamber of Commerce plays a vital role in the community.

Business Professionals utilize our services to assist them in growing their business; marketing their brand and taking advantage of opportunities that are offered to enhance their business and increase their revenue. The partnership we have with Escambia County allows us to offer the services that we rendered. We are the ONLY organization of this kind that offers services with a focus on local businesses, business professionals, non-profits, and corporations. The chamber provides marketing for businesses using social media like Facebook. We promote their businesses with ribbon-cuttings, grand openings, and network events to increase awareness and promote attendance. We also assist them in placing them in the local newspapers and television stories.

FUNDING

Will these funds be used for salaries/administrative costs or direct programming costs? Please provide a breakdown by percentage within each category. NOTE: Only salaries directly related to the approved program are eligible for funding.

- Percentage for salaries/administrative costs: __50_____%
- Percentage for direct programming costs: __50_____%

If only a portion of your requested funding is granted, how will you offset the difference? ____We will offset the difference with other sources of income: Our annual membership and corporate partnership, our annual Guide and Business Directory and our Community Awards. We may have to limit staff resources to cover the lack of funding.

_____ If the requested funding can be used as a match for other funding, please provide the details below and include the amount and match ratio:
___N/A_____

_____

Does your organization request funding from other governmental entities or non-profit agencies? If so, list each agency from which you request funds and the amount. Explain what those funds would be used for and whether there is any duplication of funding. ____YES. City of Pensacola for $50,000 dollars. No Duplication of Funding.

GOALS AND METRICS

Provide "specific and measurable" metrics in the following sections:

a) Please complete the Agency Metrics Scorecard below by listing up to three primary goals this program is targeting. Provide three years of trends. If your agency received funding the previous fiscal year, use the same metrics for consistent measurement. ALL agencies are required to fill out this template.

Goals & Metrics Scorecard	FY25	FY26	FY27	% Change
1.Increase Minority Registered businesses in Escambia County	875	905	975	7.73%
2.				%
3.				%

b) State the source used to provide your program metrics:

Metrics provided from Escambia County Purchasing Department

c) Please list up to three program goals by which your organization will measure the success of your program.

Program Goals	FY27
1. Increase chamber membership to provide additional support for our community.	3%
2.	
3.	

d) Please list the actual baseline statistics/agency metrics for the performance measure(s) listed above.

Baseline for Goals	FY26
1. Chamber members and contacts	375 members and 1100 contacts (NOTE: A website change in tracking will impact future headcounts)
2.	

3.	

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program, you are not required to complete the information for the previous budget year. Please add any additional income or expense sources to the table as necessary to complete your budget application. **Please round figures to the nearest whole dollar.**

INCOME TABLE			
	Most Recently Completed Budget Year - FY 2024-25	Current Budget Year FY 2025-26	Proposed Budget Year FY 2026-27
Contributions/Donations from Private Sources	$3,052	$4,500	$5,000
Programmatic Income	$0	$1,000	$2,000
County Funding/Direct Contribution	$75,000	$75,000	$75,000
County Funding by Other Source (a)	0	0	$0
City Funding	$50,000	$50,000	$50,000
Local Non-Profit Funding	0	0	0
State Funding	0	0	0
Federal Funding	0	0	0
Memberships	$11,226	$11,000	$12,500
Investment Income	0	0	0
Other Income (b)	0	0	0
Total Income	$139,278	$141,500	$ 144,500

Please explain by fiscal year any amount listed in "County Funding by Other Source" line item. (Example: Commissioner Community Support funding, Sheriff's Office funding, etc.) _____

N/A

Please explain by fiscal year any amount listed in the "Other Income" line item. _____

N/A

EXPENSES TABLE			
	Most Recently Completed Budget Year FY 2024-25	Current Budget Year FY 2025-26	Proposed Budget Year FY 2026-27
Total Number of Staff	1.5	1.5	1.5
Salaries and Wages	$66,553	$70,000	$72,000
Employee Benefits	0	0	0
Professional Services	$958	$1,200	$1,300
Contractual Services	$9,296	10,000	11,000
Travel Expenses	$197	400	600
Rentals and Leases	$13,691	$14,300	$16,300
Communication	$2310	$2,400	2,400
Postage and Freight	$15	$300	$300
Repair and Maintenance	$11,566	12,000	$12,000
Printing and Binding	$901	$3,000	$3,000
Marketing and Promotion	$4,981	$4,000	$4,000
Fuel	$0	$100	$100
Supplies	$4,341	$4,400	4.400
Event Expenses	$10,525	$11,300	$11,300
Capitalizable Assets for County Funding (a)			
Other Expenses (b)			

Total Expenses	$125,334	$133,400	$138,700
Net Income - (Revenue minus Expense)	$13,944	$8,100	$5,800

Please explain any capitalizable assets (vehicles, land, or equipment) contained in your request.

N/A

Please explain any request listed in the "Other Expenses" line item.

N/A

BUDGET QUESTIONS

1. Does your agency operate on Calendar Year, State Fiscal Year, or Fiscal Year?

   Fiscal

2. Please explain any discrepancies in the Expense Table and your agency's Financial Statements:

   N/A

3. Please explain any Net Income (Revenue less Expense) represented in the Expense Table above on the bottom row. What is the planned use for these residual funds?

   Support of additional programs

Please list the salary of the top 5 employees, names and positions of your organization.

If there are multiple agencies funded by or through your agency allocation, please add those employees to this list by agency.

Name	Position	Salary
Brian Wyer	President/CEO	$ $64,000
Contractor	Social Media Help	$ 24,000
Intern/Contractor	Office Admin / Reception	$ 17,000

		$
		$

4. Please provide the total amount of cash and investments on hand. __$5,000.00_____

5. Does your organization charge fees for services? If so, provide a list of fees charged.

_____

__We charge fees to be a member of the chamber which are associated with specific benefits. We do not charge fees for being in contact with the chamber. We provide free services for attending programs/events. We provide free business consultation and assistance.

_____

_____

6. Does your organization require background checks from volunteers and staff? __No_____

7. What is the source of your reportable data? __Financial Report_____

ECONOMIC DEVELOPMENT AGENCIES

1. What is your agency's Strategic Plan? _____

_____

The board went through an orientation process and strategic retreat to set the course for the chamber's future. The results of the retreat and plan are attached to the email application document. The chamber has been active in assisting with job creations and expansion of companies but does not have a definitive number in this area. The chamber has provided “To do Business workshops” for hundreds of businesses, sponsored numerous information sessions, co-host the monthly Pensacola Network and 1 Million Cups events, serve as a mentor in the Studer Community Institute VMS program and the UWF Executive Mentor Program. Plan Mission: What do we offer the community: Resource to the community:

 Education, Training Networking. Our Vision: -Beacon for small/minority business, -

Representation, Economic Development, Business Development, Wealth Distribution Equitable

Representation - # of minority businesses

What Makes Us Proud: Transformation of the organization, Resiliency, Greater alignment with the Pensacola Chamber & other key partners, Leadership, Excitement/desire, Sense of inclusion, Impact, Advocacy, Passion, Relevance of broader community_____

2. How many jobs were created this year over last year by zip code? _____

_____

____I am unable to find a source to obtain this information on a year-to-year basis in relation to the chamber's involvement. The chamber has been active in assisting with job creations and expansion of companies but does not have a definitive number in this area.

_____

_____

3. What is the net cost per job created? _____ **ADDITIONAL QUESTIONS**

1. How has your agency addressed "Pockets of Poverty" in Escambia County?

_____

__Reduced chamber membership dues, free training sessions, creation of metrics to track details and involvement in local government vendor tables. I have the updated metrics from the County's Purchasing department. This Pockets of Poverty information would need to be obtained from the details that the businesses provide in the Vendor Registry to the county. As we work the new Purchasing leadership, the chamber will request research to verify if the demographic details can be added to Vendor Registry.

___The President/CEO is involved in numerous BODs to provide input to increase minority awareness and input. Included below is a list of the boards.

Brian Wyer, President/CEO, represents the chamber as a member of the following groups:

- Achieve Escambia Leadership Council – Secretary ○ Career Readiness Collective Action Network team ○ Early Childhood Learning Network
- First Place Partners economic group
- The Northwest Florida Forward Entrepreneur and Innovation Council
- FloridaWest and PEDC attendee
- 1 Million Cups Organizer member
- SCI Volunteer
- United Way of West Florid Board of Director ○ Community Investment Committee ○ Community Response Committee
- Belmont De Villiers Association
- Baptist Health Inc Board of Directors
  - ○ Quality and Patient Safety Committee ○ Baptist Community Advisory Council ○ E-Moreno Special Committee (co-chair)

- Early Learning Coalition Board of Directors
- Escambia County Human Relations Commission – Vice Chair
- US Global Leadership Coalition
- Escambia County Emergency Operations Center ESF-18
- Equality Project Alliance
- VMS MIT Spring Stakeholder/Mentor
- EntreCon Volunteer
- Downtown Rotary member
- Homeless Reduction Task Force Workforce Development Committee
- Habit for Humanity: Community Development Committee
- AHER (Achieve Healthy EscaRosa) ○ Healthcare Equity and Access Committee

Agency Name***: Gulf Coast Minority Chamber of Commerce*** FY 24/25 Appropriation Amount: **$75,000**				
Goals and Metrics Scorecard:	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Increase in registered businesses		**51**	**62**	**104**
* All Minority Business Classifications Registered	1781	1832	1894	1998
*Certified Small Business	650	666	685	722
*Women owned businesses enterprise	326	336	345	364
*Veterans owned small businesses	135	139	146	153
*Minority Business Enterprise	432	448	466	497
*Service-disabled Veterans owned small businesses	87	89	94	102
*LGBT Owned	22	20	19	17
*US DOT Certified DBE	113	118	123	130
*African	0	0	0	0
*Hispanic	0	0	0	0
*Asian	0	0	0	0
*Native	16	16	16	13
*Pacific	0	0	0	0
County Contracts Issued/Minorities				
*Certified Small Business	11	4	2	6
*Women	1	1	3	3
*Veteran	2	1	1	1
*Service-Disabled Veteran	0	0	0	0
*LGBT Owned	2	0	0	1
*US DOT Certified DBE	2	0	2	1
*African	0	0	0	0
*Hispanic	0	0	0	0
*Asian	0	0	0	0
*Native	1	0	0	1
Other Metrics and ROI				
*Memberships	130	132	133	135
*Contracts (not members but receive communication)	1456	1458	1459	1460

NOTE: OpenGov does not track the same metrics as Vendor Registry, Purchasing is working with OpenGov to inquire if the metrics can be added to the Vendor Profiles for self-reporting. Purchasing added metrics that were not included in previous versions of the report.

_____

_____

2. Did your agency receive any grants? List the amount and a detailed use of the funds.

N/A

3. Was there any increase in membership for the local chambers? _____ YES. I have made updates to our chamber website to better track our details but do not have information from the other local chamber. We use different methods and companies for our websites. As a general statement, the other chambers would most likely state an increase in their membership totals

4. What are your agency's statistics on business creation and minority businesses by zip code?

I am unaware of the location to obtain this information. From accessing the County Tax Collector's office, I am unable to determine the breakdown of Minority Businesses from this data. The chamber focuses on assisting businesses to improve and grow. For individuals with the desire to create business we provide guidance on the resources to create business such as referrals to the SBDC (Small Business Development Center), Sunbiz and community mentors

5. Can we reduce the taxpayer subsidy?

N/A

I hereby certify that the information provided above is a true and correct statement relating to the organization requesting funding named above.

Brian Wyer
Name

President/CEO 3/31/2026

Mission:

-What do we offer the community?

-Resource to the community:

- Education
- Training
- Networking

Vision:

-Beacon for small/minority business

-Representation:

- Economic Development
- Business Development
- Wealth Distribution
- Equitable Representation - # of minority businesses

What Makes Us Proud?

- Transformation of the organization
- Resiliency
- Greater alignment with the Pensacola Chamber
  & other key partners
- Leadership
- Excitement/desire
- Sense of inclusion
- Impact
- Advocacy
- Passion
- Relevance of broader community

S.W.O.T. Analysis

Strengths	Weaknesses
• Brian's leadership • Basic membership • County connectivity • No cost office • Network • Community ties/support • Understanding of minority needs • Business development expertise • Partnerships • New board member involvement • Excitement/Desire • Strong supporters • Community relevance	• Dependence upon individual (Brian) • Lack of administrative resources • Lack of clear goals/plan • Not full representation of all minorities • Clear membership value proposition • Utilization of the board • Programs/membership personnel • Monthly financial reporting • Lack of external sponsorships • Visibility to general public • Limited funds in recruiting staff
Opportunities	**Threats**
• Expand to other minority groups (Latino, Vietnamese, etc.) • Grow membership • Sponsor/co-sponsor events/programs • Partner with other businesses • Branding • Additional funding • Differentiators for members • Leverage membership base to provide value-add leadership/mentorship to other members • Leverage technology • Enhance digital footprint	• Political environment related to inclusion – i.e. funding diminishes • Economic turndown affecting businesses • Other Chambers competing for members • Lack of overall funding • Sole reliance on Chamber President • Succession planning



Strategic Framework

Strategic Imperative: Focus on Team
Build People/Processes to sustain the Chamber for years to come
Initiatives: 1. 2. 3. 4.
What does success look like? 1. 2. 3. 4.

Agency Name: ***Gulf Coast Minority Chamber of Commerce*** FY 24/25 Appropriation Amount: **$75,000**				
Goals and Metrics Scorecard:	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Increase in registered businesses		**51**	**62**	**104**
* All Minority Business Classifications Registered	1781	1832	1894	1998
*Certified Small Business	650	666	685	722
*Women owned businesses enterprise	326	336	345	364
*Veterans owned small businesses	135	139	146	153
*Minority Business Enterprise	432	448	466	497
*Service-disabled Veterans owned small businesses	87	89	94	102
*LGBT Owned	22	20	19	17
*US DOT Certified DBE	113	118	123	130
*African	0	0	0	0
*Hispanic	0	0	0	0
*Asian	0	0	0	0
*Native	16	16	16	13
*Pacific	0	0	0	0
County Contracts Issued/Minorities				
*Certified Small Business	11	4	2	6
*Women	1	1	3	3
*Veteran	2	1	1	1
*Service-Disabled Veteran	0	0	0	0
*LGBT Owned	2	0	0	1
*US DOT Certified DBE	2	0	2	1
*African	0	0	0	0
*Hispanic	0	0	0	0
*Asian	0	0	0	0
*Native	1	0	0	1
Other Metrics and ROI				
*Memberships	130	132	133	135
*Contracts (not members but receive communication)	1456	1458	1459	1460

NOTE: OpenGov does not track the same metrics as Vendor Registry, Purchasing is working with OpenGov to inquire if the metrics can be added to the Vendor Profiles for self-reporting. Purchasing added metrics that were not included in previous versions of the report.

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give form to the requester. Do not send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See *Specific Instructions* on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

Gulf Coast Minority Chamber of Commerce, INC

2 Business name/disregarded entity name, if different from above.

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☑ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . .

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☐ Other (see instructions)

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . ☐

5 Address (number, street, and apt. or suite no.). See instructions.

321 N. DeVilliers Street, Suite 104

Requester's name and address (optional)

6 City, state, and ZIP code

Pensacola, Florida 32501

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			–			–				

or

Employer identification number

8	3	–	1	9	7	3	1	2	8

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here **Signature of U.S. person** Brian Wy **Date** 1-30-2026

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

2024 FLORIDA NOT FOR PROFIT CORPORATION ANNUAL REPORT

FILED
May 01, 2024
Secretary of State
0606700577CC

DOCUMENT# N18000010081

Entity Name: GULF COAST MINORITY CHAMBER OF COMMERCE, INC

Current Principal Place of Business:

321 N DE VILLIERS STREET
104
PENSACOLA, FL 32501

Current Mailing Address:

321 N DE VILLIERS STREET
104
PENSACOLA, FL 32501 US

FEI Number: 83-1973128

Certificate of Status Desired: No

Name and Address of Current Registered Agent:

WYER, BRIAN
321 N DE VILLIERS STREET
104
PENSACOLA, FL 32501 US

The above named entity submits this statement for the purpose of changing its registered office or registered agent, or both, in the State of Florida.

SIGNATURE: BRIAN WYER 05/01/2024

Electronic Signature of Registered Agent — Date

Officer/Director Detail :

Title	PRESIDENT, CEO	Title	CHAIRMAN
Name	WYER, BRIAN P	Name	HARTSFIELD, SHAUN
Address	321 N DE VILLIERS STREET 104	Address	321 N DE VILLIERS STREET 104
City-State-Zip:	PENSACOLA FL 32501	City-State-Zip:	PENSACOLA FL 32501
Title	BOARD OF DIRECTOR	Title	BOARD OF DIRECTOR
Name	BROOKS, LARRY	Name	VANDERPOOL, PATRICIA
Address	321 N DE VILLIERS STREET 104	Address	321 N DE VILLIERS STREET 104
City-State-Zip:	PENSACOLA FL 32501	City-State-Zip:	PENSACOLA FL 32501
Title	BOARD OF DIRECTOR	Title	SECRETARY
Name	WENDI SUMMERS	Name	JESSICA, PEREZ
Address	321 N DE VILLIERS STREET 104	Address	321 N DE VILLIERS STREET 104
City-State-Zip:	PENSACOLA FL 32501	City-State-Zip:	PENSACOLA FL 32501
Title	TREASURER	Title	BOARD OF DIRECTOR
Name	BLUNT, LAWANDA	Name	NGUYEN, MICHELLE
Address	321 N DE VILLIERS STREET 104	Address	321 N DE VILLIERS STREET 104
City-State-Zip:	PENSACOLA FL 32501	City-State-Zip:	PENSACOLA FL 32501

Continues on page 2

I hereby certify that the information indicated on this report or supplemental report is true and accurate and that my electronic signature shall have the same legal effect as if made under oath; that I am an officer or director of the corporation or the receiver or trustee empowered to execute this report as required by Chapter 617, Florida Statutes; and that my name appears above, or on an attachment with all other like empowered.

SIGNATURE: BRIAN WYER PRESIDENT/CEO 05/01/2024

Electronic Signature of Signing Officer/Director Detail — Date

Officer/Director Detail Continued :

Title	BOARD OF DIRECTOR
Name	MOTEN, BRIGITTE
Address	321 N DE VILLIERS STREET 104
City-State-Zip:	PENSACOLA FL 32501

Title	BOARD OF DIRECTOR
Name	BROUGHTON, FRANK
Address	321 N DE VILLIERS STREET 104
City-State-Zip:	PENSACOLA FL 32501

Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form
Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form, as it may be made public.

Go to *www.irs.gov/Form990EZ* for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

A **For the 2023 calendar year, or tax year beginning** 10/1/2023 **, and ending** 9/30/2024

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
GULF COAST MINORITY CHAMBER OF COMMERCE INC

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
321 N DEVILLIERS ST | 104

City or town | State | ZIP code
PENSACOLA | FL | 32501

Foreign country name | Foreign province/state/county | Foreign postal code

D **Employer identification number**
83-1973128

E Telephone number
(813) 390-8198

F Group Exemption Number

G Accounting Method: ☐ Cash ☒ Accrual Other (specify)

H Check ☐ if the organization is **not** required to attach Schedule B (Form 990).

I **Website:** WWW.GCMCC.INFO

J **Tax-exempt status** (check only one) — ☐ 501(c)(3) ☒ 501(c) (6) (insert no.) ☐ 4947(a)(1) or ☐ 527

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are $200,000 or more, or if total assets (Part II, column (B)) are $500,000 or more, file Form 990 instead of Form 990-EZ . . . . . $ 170,224

Part I **Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)
Check if the organization used Schedule O to respond to any question in this Part I . . . . . ☒

Revenue	1	Contributions, gifts, grants, and similar amounts received		1	170,224
	2	Program service revenue including government fees and contracts		2	
	3	Membership dues and assessments		3	
	4	Investment income		4	
	5a	Gross amount from sale of assets other than inventory	5a		
	b	Less: cost or other basis and sales expenses	5b		
	c	Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)		5c	0
	6	Gaming and fundraising events:			
	a	Gross income from gaming (attach Schedule G if greater than $15,000)	6a		
	b	Gross income from fundraising events (not including $ ____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds $15,000)	6b		
	c	Less: direct expenses from gaming and fundraising events	6c		
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)		6d	0
	7a	Gross sales of inventory, less returns and allowances	7a		
	b	Less: cost of goods sold	7b		
	c	Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)		7c	0
	8	Other revenue (describe in Schedule O)		8	
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8		9	170,224
Expenses	10	Grants and similar amounts paid (list in Schedule O)		10	
	11	Benefits paid to or for members		11	
	12	Salaries, other compensation, and employee benefits		12	64,516
	13	Professional fees and other payments to independent contractors		13	1,560
	14	Occupancy, rent, utilities, and maintenance		14	12,616
	15	Printing, publications, postage, and shipping		15	1,300
	16	Other expenses (describe in Schedule O)		16	43,100
	17	**Total expenses.** Add lines 10 through 16		17	123,092
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 9)		18	47,132
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)		19	-7,414
	20	Other changes in net assets or fund balances (explain in Schedule O)		20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20		21	39,718

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Part II Balance Sheets (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II X

		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	2,074	22	49,353
23	Land and buildings		23	
24	Other assets (describe in Schedule O)	2,534	24	2,534
25	**Total assets**	4,608	25	51,887
26	**Total liabilities** (describe in Schedule O)	12,022	26	12,169
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	-7,414	27	39,718

Part III Statement of Program Service Accomplishments (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III . . . . . ☐

Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

What is the organization's primary exempt purpose? TO ADVANCE THE ECONOMIC, INDUSTRIAL, PROFESSIOI

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

28	TO ADVANCE THE ECONOMIC , INDUSTRIAL, PROFESSIONAL, CULTURAL AND CIVIC WELFARE OF THE GULF COAST; THE MINORITY COMMUNITY AND THE PROMOTION OF PROSPERITY FOR THE CITY, COUNTY AND SURROUNDING AREAS (Grants $) If this amount includes foreign grants, check here . . . ☐	28a	
29	(Grants $) If this amount includes foreign grants, check here . . . ☐	29a	
30	(Grants $) If this amount includes foreign grants, check here . . . ☐	30a	
31	Other program services (describe in Schedule O) (Grants $) If this amount includes foreign grants, check here . . . ☐	31a	
32	**Total program service expenses.** (add lines 28a through 31a)	32	0

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated—see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV . . . . . ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/ 1099-NEC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
BRIAN WYER CEO	Hr/WK 80.00			
SHAUN HARTSFIELD CHAIRMAN	Hr/WK .00			
JESSIE GAITHER BOARD OF DIRECTOR	Hr/WK .00			
MIRIAM BREEDEN BOARD OF DIRECTOR	Hr/WK .00			
LARRY BROOKS BOARD OF DIRECTOR	Hr/WK .00			
GERADO DISCEPOLO BOARD OF DIRECTOR	Hr/WK .00			
CAROL MCINTOSH BOARD OF DIRECTOR	Hr/WK .00			
CHRIS NIX BOARD OF DIRECTOR	Hr/WK .00			
FRED SELLERS BOARD OF DIRECTOR	Hr/WK .00			
MARK SOUBLET BOARD OF DIRECTOR	Hr/WK .00			
JIM ROBERTS BOARD OF DIRECTOR	Hr/WK .00			

Electronic Filing Only

Part V **Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V . ☐

			Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O.	33		X
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions	34		X
35a	Did the organization have unrelated business gross income of $1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a		X
b	If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b		
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c		X
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. 37a			
b	Did the organization file **Form 1120-POL** for this year?	37b		
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee; **or** were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a		X
b	If "Yes," complete Schedule L, Part II, and enter the total amount involved 38b			
39	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on line 9 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b			
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ; section 4912 ; section 4955			
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		
c	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958			
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization			
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T.	40e		X
41	List the states with which a copy of this return is filed:			
42a	The organization's books are in care of: BRIAN WYER Telephone no. (813) 390-8198			
	Located at: 321 N DEVILLIERS ST STE 104 City PENSACOLA ST FL ZIP + 4 32501			
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	42b		X
c	At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country	42c		X
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041—**Check here ☐ and enter the amount of tax-exempt interest received or accrued during the tax year 43			
			Yes	No
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		X
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		X
c	Did the organization receive any payments for indoor tanning services during the year?	44c		X
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		X
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions.	45b		X

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		Yes	No
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I.	46	X

Part VI **Section 501(c)(3) Organizations Only**

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI . . . . . ☐

		Yes	No
47	Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	47	
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a	
b	If "Yes," was the related organization a section 527 organization?	49b	

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/ 1099-NEC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Name None Title	Hr/WK .00			
Name Title	Hr/WK .00			
Name Title	Hr/WK .00			
Name Title	Hr/WK .00			
Name Title	Hr/WK .00			

f Total number of other employees paid over $100,000 . . . . . _____

51 Complete this table for the organization's five highest compensated independent contractors who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
Name None Str City ST ZIP		
Name Str City ST ZIP		
Name Str City ST ZIP		
Name Str City ST ZIP		
Name Str City ST ZIP		

d Total number of other independent contractors each receiving over $100,000 . . . . . _____

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A . . . . . ☐ Yes ☒ No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer	Date
BRIAN WYER	CEO
Type or print name and title	

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
EDNA M SANDERS	EDNA M SANDERS	4/1/2025		P00266299

Firm's name LOCKLIN ACCOUNTING & TAX SERVICES INC — Firm's EIN 26-2591091

Firm's address 156 OVERLOOK DR, PENSACOLA, FL 32503 — Phone no. (850) 469-4882

May the IRS discuss this return with the preparer shown above? See instructions . . . . . ☒ Yes ☐ No

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Part IV (990-EZ) - List of Officers, Directors, Trustees, and Key Employees

Name of Organization	Employer identification number
GULF COAST MINORITY CHAMBER OF COMMERCE INC	83-1973128

Name and title	Average hours per week devoted to position	Reportable compensation (Form W-2/1099-MISC) (if not paid, enter -0-.)	Health benefits contributions to employee benefit plans, and deferred compensation	Estimated amount of other compensation
PATRICIA VANDERPOOL BOARD OF DIRECTOR	Hr/WK .00			
WENDI SUMMERS BOARD OF DIRECTOR	Hr/WK .00			
	Hr/WK			
	Hr/WK			
	Hr/WK			
	Hr/WK			
	Hr/WK			
	Hr/WK			
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	Hr/WK			
	Hr/WK			
	Hr/WK			

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Schedule B (Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2023

Name of the organization	**Employer identification number**
GULF COAST MINORITY CHAMBER OF COMMERCE INC	83-1973128

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	[X] 501(c)(6) (enter number) organization
	[ ] 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	[ ] 527 political organization
Form 990-PF	[ ] 501(c)(3) exempt private foundation
	[ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation
	[ ] 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

[ ] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

[ ] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3 % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year . . . . . $ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Electronic Filing Only

Name of organization: GULF COAST MINORITY CHAMBER OF COMMERCE INC

Employer identification number: 83-1973128

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	N/A Foreign State or Province: Foreign Country:	$ 74,599	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	N/A Foreign State or Province: Foreign Country:	$ 75,309	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3	N/A Foreign State or Province: Foreign Country:	$ 20,316	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
	Foreign State or Province: Foreign Country:	$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
	Foreign State or Province: Foreign Country:	$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
	Foreign State or Province: Foreign Country:	$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Electronic Filing Only

Name of organization
GULF COAST MINORITY CHAMBER OF COMMERCE INC

Employer identification number
83-1973128

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

Electronic Filing Only

Name of organization
GULF COAST MINORITY CHAMBER OF COMMERCE INC

Employer identification number
83-1973128

Part III ***Exclusively*** **religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e) and** the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this information once. See instructions.) $ 0

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
For. Prov. Country	

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
For. Prov. Country	

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
For. Prov. Country	

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
For. Prov. Country	

Electronic Filing Only

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

GULF COAST MINORITY CHAMBER OF COMMERCE INC

Employer identification number

83-1973128

Form 990-EZ, Part I, Line 16, Other Expenses: Conferences, conventions, and meetings: 150

Form 990-EZ, Part I, Line 16, Other Expenses: Equipment rental and maintenance: 671

Form 990-EZ, Part I, Line 16, Other Expenses: Supplies: 1,923

Form 990-EZ, Part I, Line 16, Other Expenses: Telephone: 3,067

Form 990-EZ, Part I, Line 16, Other Expenses: Professional Fees: 5,823

Form 990-EZ, Part I, Line 16, Other Expenses: Advertising: 295

Form 990-EZ, Part I, Line 16, Other Expenses: Mileage Reimbursement: 6,016

Form 990-EZ, Part I, Line 16, Other Expenses: Administrative: 331

Form 990-EZ, Part I, Line 16, Other Expenses: Dues & Subscriptions: 1,173

Form 990-EZ, Part I, Line 16, Other Expenses: Insurance: 1,121

Form 990-EZ, Part I, Line 16, Other Expenses: Technology: 1,808

Form 990-EZ, Part I, Line 16, Other Expenses: Web Hosting: 1,956

Form 990-EZ, Part I, Line 16, Other Expenses: Payroll Taxes: 4,374

Form 990-EZ, Part I, Line 16, Other Expenses: Member Services: 14,392

Form 990-EZ, Part II, Line 24, Other Assets: Office Furniture & Fixtures: Beginning of year:

2,534, End of year: 2,534

Form 990-EZ, Part II, Line 26, Liabilities: Opening Balance Equity: Beginning of year: 6,794,

End of year: 7,293

Form 990-EZ, Part II, Line 26, Liabilities: Payroll Taxes Payable: Beginning of year: 5,228,

End of year: 4,876

Electronic Filing Only

Name of the organization	Employer identification number
GULF COAST MINORITY CHAMBER OF COMMERCE INC	83-1973128

Electronic Filing Only

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS E-file Signature Authorization for a Tax Exempt Entity

For calendar year 2023, or fiscal year beginning 10/1, 2023, and ending 9/30, 20 24

Do not send to the IRS. Keep for your records.

Go to *www.irs.gov/Form8879TE* for the latest information.

OMB No. 1545-0047

2023

Name of filer	EIN or SSN
GULF COAST MINORITY CHAMBER OF COMMERCE INC	83-1973128

Name and title of officer or person subject to tax

BRIAN WYER — CEO

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here	☐	**b** **Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	**1b**	
2a	**Form 990-EZ** check here	☒	**b** **Total revenue,** if any (Form 990-EZ, line 9)	**2b**	170,224
3a	**Form 1120-POL** check here	☐	**b** **Total tax** (Form 1120-POL, line 22)	**3b**	
4a	**Form 990-PF** check here	☐	**b** **Tax based on investment income** (Form 990-PF, Part V, line 5)	**4b**	
5a	**Form 8868** check here	☐	**b** **Balance due** (Form 8868, line 3c)	**5b**	
6a	**Form 990-T** check here	☐	**b** **Total tax** (Form 990-T, Part III, line 4)	**6b**	
7a	**Form 4720** check here	☐	**b** **Total tax** (Form 4720, Part III, line 1)	**7b**	
8a	**Form 5227** check here	☐	**b** **FMV of assets at end of tax year** (Form 5227, Item D)	**8b**	
9a	**Form 5330** check here	☐	**b** **Tax due** (Form 5330, Part II, line 19)	**9b**	
10a	**Form 8038-CP** check here	☐	**b** **Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	**10b**	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) GULF COAST MINORITY CHAMBER OF COMME, (EIN) 83-1973128 and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize LOCKLIN ACCOUNTING & TAX SERVICES INC (**ERO firm name**) to enter my PIN 82137 (**Enter five numbers, but do not enter all zeros**) as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____ Date _____

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 50150332501 (**Do not enter all zeros**)

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature EDNA M SANDERS Date 4/1/2025

ERO Must Retain This Form—See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

The following questions should be answered in the context of the **FEDERAL** return being electronically filed.
Responses for state efiles are below.

Check ("x") this column to see more information, when available.	Form family applicability				
	1065	1120/F	1120S	990	1041
☐ Name of signing officer or fiduciary . . BRIAN WYER					
☐ Check ("X") if foreign officer and does not have a SSN/TIN					
OR					
☐ Check ("X") if officer opts not to provide SSN/ITIN					
OR					
Enter SSN/EIN of signing officer or fiduciary 592-10-8785	Y	Y	Y	Y	Y
☐ Total Income from Prior Year return 128,754	Y	Y	Y		Y
☐ If claiming deduction for Salary & Wages on current year return, mark this box [X] and enter the **COUNT** of original W2's reported to SSA for this tax year. . 1	Y	Y	Y		
☐ If claiming Compensation of Officers on current year return, mark this box [X] and enter the number of officers 1		Y	Y		
☐ Parent Company Name	Y	Y	Y		
Parent Company EIN					
☐ Business's Primary Physical Address:					
Street 321 N DEVILLIERS ST					
Line 2 SUITE 104					
City PENSACOLA St FL Zip 32501	Y	Y	Y		
Country Province Postal Code					
☐ Grantor Name					
Grantor SSN					Y
☐ Indicate which, if any, of the following forms this entity is required to file.					
☐ 720 [X] 990 ☐ 1042					
[X] 940 [X] 941 ☐ 943 ☐ 944 ☐ 945	Y	Y	Y		Y
☐ Were estimated tax payments made for this entity towards the current tax year's liability?					
☐ Yes ☐ No		Y	Y		Y

Note: For EFTPS Confirmation Number, if more than 15 digits, enter the first 15 digits.

First Payment, regardless of quarter or date paid.

Method Direct Debit/ACH ☐ Cash ☐ Check ☐ EFTPS ☐

Amount paid with first quarter . . . . . .

Date payment was requested to be debited . . . . . .

For Cash payments, date cash was deposited. For Check payments, date on check.

Last 4 digits of account number for Direct Debit/ACH or EFTPS payment . .

EFTPS Confirmation Number . . . . . .

Note: For EFTPS Confirmation Number, if more than 15 digits, enter the first 15 digits.

Last Payment, regardless of quarter or date paid.

Do NOT use if only one estimated payment was made.

Method Direct Debit/ACH ☐ Cash ☐ Check ☐ EFTPS ☐

Amount of last payment . . . . . .

Date payment was requested to be debited . . . . . .

For Cash payments, date cash was deposited. For Check payments, date on check.

Last 4 digits of account number for Direct Debit/ACH or EFTPS payment . .

EFTPS Confirmation Number . . . . . .

GULF COAST MINORITY CHAMBER OF COMMERCE INC
Income Statement
For the One Month and the One Months ended October 31, 2025

	One Month Ended October 31, 2025	One Months Ended October 31, 2025
Sales		
Corporate Contribution	$ 5,468.55	$ 5,468.55
Escambia County Appropriations	57,027.11	57,027.11
Membership Dues	125.00	125.00
Total Sales	62,620.66	62,620.66
Cost of Goods Sold		
Gross Profit	62,620.66	62,620.66
Operating Expenses		
Supplies Expense-Unrestricted	522.33	522.33
Equipment Rental-Unrestricted	61.13	61.13
Occupancy Expense-Unrestricted	1,187.67	1,187.67
Repairs & Maintenance-Equip-Un	24.23	24.23
Printed Materials-Unrestricted	107.88	107.88
Telephone Expense-Unrestricted	189.61	189.61
Dues And Subscriptions-Unrestr	17.41	17.41
Hospitality-U	16.50	16.50
Member Services - Unrestricted	832.09	832.09
Technology-U	2,596.19	2,596.19
Web Development & Hosting-U	252.00	252.00
Networking	351.03	351.03
Salaries-Unrestricted	4,615.36	4,615.36
Payroll Tax Expense-Unrestrict	353.08	353.08
Total Operating Expenses	11,126.51	11,126.51
Net Income from Operations	51,494.15	51,494.15
Other Income (Expenses)		
Total Other Income (Expenses)	.00	.00
Net Income (Loss)	$ 51,494.15	$ 51,494.15

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
STATEMENT OF ASSETS, LIABILITIES & EQUITY
INCOME TAX BASIS
October 31, 2025

	2025
ASSETS	
Current Assets	
PNC BANK	$ 52,084.78
Total Current Assets	52,084.78
Property and Equipment	
Office Furniture And Fixtures	2,533.59
Total Property and Equipment	2,533.59
Other Assets	
Total Other Assets	.00
Total Assets	$ 54,618.37

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
STATEMENT OF ASSETS, LIABILITIES & EQUITY
INCOME TAX BASIS
October 31, 2025

	2025
LIABILITIES AND STOCKHOLDERS' EQUITY	
Current Liabilities	
Payroll Taxes Payable	1,009.26
Total Current Liabilities	1,009.26
Long-Term Liabilities	
Total Long Term Liabilities	.00
Total Liabilities	1,009.26
Stockholders' Equity	
Opening Balance Equity	6,794.72
Net Assets-Unrestricted	(4,679.76)
Net Income (Loss)	51,494.15
Total Stockholders' Equity	53,609.11
Total Liabilities And Stockholders' Equity	$ 54,618.37

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
Income Statement
For the One Month and the Two Months ended November 30, 2025

	One Month Ended November 30, 2025	Two Months Ended November 30, 2025
Sales		
Corporate Contribution	$ .00	$ 5,468.55
Escambia County Appropriations	.00	57,027.11
Membership Dues	125.00	250.00
Total Sales	125.00	62,745.66
Cost of Goods Sold		
Gross Profit	125.00	62,745.66
Operating Expenses		
Supplies Expense-Unrestricted	567.00	1,089.33
Office Supplies-Unrestricted	20.00	20.00
Equipment Rental-Unrestricted	.00	61.13
Occupancy Expense-Unrestricted	956.67	2,144.34
Repairs & Maintenance-Equip-Un	.00	24.23
Printed Materials-Unrestricted	107.88	215.76
Automobile Expense	11.14	11.14
Telephone Expense-Unrestricted	.00	189.61
Dues And Subscriptions-Unrestr	16.40	33.81
Hospitality-U	.00	16.50
Member Services - Unrestricted	1,827.39	2,659.48
Technology-U	2,125.20	4,721.39
Web Development & Hosting-U	252.00	504.00
Networking	32.46	383.49
Salaries-Unrestricted	4,615.36	9,230.72
Payroll Tax Expense-Unrestrict	353.08	706.16
Total Operating Expenses	10,884.58	22,011.09
Net Income from Operations	(10,759.58)	40,734.57
Other Income (Expenses)		
Total Other Income (Expenses)	.00	.00
Net Income (Loss)	$ (10,759.58)	$ 40,734.57

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
STATEMENT OF ASSETS, LIABILITIES & EQUITY
INCOME TAX BASIS
November 30, 2025

	2025
ASSETS	
Current Assets	
PNC BANK	$ 41,325.20
Total Current Assets	41,325.20
Property and Equipment	
Office Furniture And Fixtures	2,533.59
Total Property and Equipment	2,533.59
Other Assets	
Total Other Assets	.00
Total Assets	$ 43,858.79

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
STATEMENT OF ASSETS, LIABILITIES & EQUITY
INCOME TAX BASIS
November 30, 2025

	2025
LIABILITIES AND STOCKHOLDERS' EQUITY	
Current Liabilities	
Payroll Taxes Payable	1,009.26
Total Current Liabilities	1,009.26
Long-Term Liabilities	
Total Long Term Liabilities	.00
Total Liabilities	1,009.26
Stockholders' Equity	
Opening Balance Equity	6,794.72
Net Assets-Unrestricted	(4,679.76)
Net Income (Loss)	40,734.57
Total Stockholders' Equity	42,849.53
Total Liabilities And Stockholders' Equity	$ 43,858.79

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
Income Statement
For the One Month and the Three Months ended December 31, 2025

	One Month Ended December 31, 2025	Three Months Ended December 31, 2025
Sales		
Corporate Contribution	$ .00	$ 5,468.55
Escambia County Appropriations	.00	57,027.11
Membership Dues	475.00	725.00
University of West Flordia	(180.00)	(180.00)
Total Sales	295.00	63,040.66
Cost of Goods Sold		
Gross Profit	295.00	63,040.66
Operating Expenses		
Supplies Expense-Unrestricted	658.19	1,747.52
Office Supplies-Unrestricted	1,289.46	1,309.46
Equipment Rental-Unrestricted	122.26	183.39
Occupancy Expense-Unrestricted	956.67	3,101.01
Repairs & Maintenance-Equip-Un	54.38	78.61
Printed Materials-Unrestricted	107.88	323.64
Automobile Expense	33.33	44.47
Travel Expenses-Unrestricted	149.80	149.80
Telephone Expense-Unrestricted	379.22	568.83
Dues And Subscriptions-Unrestr	142.49	176.30
Hospitality-U	.00	16.50
Member Services - Unrestricted	1,198.42	3,857.90
Technology-U	2,713.19	7,434.58
Web Development & Hosting-U	255.90	759.90
Networking	836.35	1,219.84
Salaries-Unrestricted	6,923.04	16,153.76
Payroll Tax Expense-Unrestrict	353.08	1,059.24
Total Operating Expenses	16,173.66	38,184.75
Net Income from Operations	(15,878.66)	24,855.91
Other Income (Expenses)		
Total Other Income (Expenses)	.00	.00
Net Income (Loss)	$ (15,878.66)	$ 24,855.91

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
STATEMENT OF ASSETS, LIABILITIES & EQUITY
INCOME TAX BASIS
December 31, 2025

	2025
ASSETS	
Current Assets	
PNC BANK	$ 25,253.84
Total Current Assets	25,253.84
Property and Equipment	
Office Furniture And Fixtures	2,533.59
Total Property and Equipment	2,533.59
Other Assets	
Total Other Assets	.00
Total Assets	$ 27,787.43

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
STATEMENT OF ASSETS, LIABILITIES & EQUITY
INCOME TAX BASIS
December 31, 2025

	2025
LIABILITIES AND STOCKHOLDERS' EQUITY	
Current Liabilities	
Payroll Taxes Payable	816.56
Total Current Liabilities	816.56
Long-Term Liabilities	
Total Long Term Liabilities	.00
Total Liabilities	816.56
Stockholders' Equity	
Opening Balance Equity	6,794.72
Net Assets-Unrestricted	(4,679.76)
Net Income (Loss)	24,855.91
Total Stockholders' Equity	26,970.87
Total Liabilities And Stockholders' Equity	$ 27,787.43

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
Income Statement
For the One Month and the Twelve Months ended September 30, 2025

	One Month Ended September 30, 2025	Twelve Months Ended September 30, 2025
Sales		
Corporate Contribution	$ 3,052.00	$ 3,052.00
Escambia County Appropriations	15,437.03	15,437.03
City of Pensacola Appropriatio	46,531.45	46,531.45
Membership Dues	11,225.17	11,225.17
University of West Flordia	5,000.00	5,000.00
Total Sales	81,245.65	81,245.65
Cost of Goods Sold		
Gross Profit	81,245.65	81,245.65
Operating Expenses		
Supplies Expense-Unrestricted	2,425.72	2,425.72
Office Supplies-Unrestricted	1,915.61	1,915.61
Professional Service-Unres	750.00	750.00
Bank Service Charge-Unrestrict	207.64	207.64
Accounting Service-Unrestricte	9,296.00	9,296.00
Equipment Rental-Unrestricted	902.29	902.29
Occupancy Expense-Unrestricted	11,703.34	11,703.34
Utilities-Unrestricted	402.50	402.50
Repairs & Maintenance-Equip-Un	102.06	102.06
Printed Materials-Unrestricted	901.43	901.43
Promotional Expense-Unrestrict	345.20	345.20
Automobile Expense	43.24	43.24
Travel Expenses-Unrestricted	49.92	49.92
Parking Fees-Unrestricted	104.00	104.00
Administrative Expns-Unrstctd	3,063.58	3,063.58
SPONSORSHIPS	400.00	400.00
Telephone Expense-Unrestricted	2,309.62	2,309.62
Postage And Shipping-Unrestric	14.60	14.60
Dues And Subscriptions-Unrestr	1,172.27	1,172.27
Insurance-Unrestricted	682.50	682.50
Hospitality-U	19.75	19.75
Member Services - Unrestricted	3,742.70	3,742.70
Technology-U	8,480.61	8,480.61
Web Development & Hosting-U	2,983.44	2,983.44
Networking	6,762.69	6,762.69
Salaries-Unrestricted	61,913.63	61,913.63
Payroll Tax Expense-Unrestrict	4,639.58	4,639.58
Total Operating Expenses	125,333.92	125,333.92
Net Income from Operations	(44,088.27)	(44,088.27)
Other Income (Expenses)		
Total Other Income (Expenses)	.00	.00
Net Income (Loss)	$ (44,088.27)	$ (44,088.27)

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
STATEMENT OF ASSETS, LIABILITIES & EQUITY
INCOME TAX BASIS
September 30, 2025

		2025
ASSETS		
Current Assets		
BBVA Compass-6011	$	(154.35)
PNC BANK		590.63
Total Current Assets		436.28
Property and Equipment		
Office Furniture And Fixtures		2,533.59
Total Property and Equipment		2,533.59
Other Assets		
Total Other Assets		.00
Total Assets	$	2,969.87

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
STATEMENT OF ASSETS, LIABILITIES & EQUITY
INCOME TAX BASIS
September 30, 2025

	2025
LIABILITIES AND STOCKHOLDERS' EQUITY	
Current Liabilities	
Accounts Payable	(962.24)
Payroll Taxes Payable	1,009.26
Total Current Liabilities	47.02
Long-Term Liabilities	
Total Long Term Liabilities	.00
Total Liabilities	47.02
Stockholders' Equity	
Opening Balance Equity	6,794.72
Net Assets-Unrestricted	40,216.40
Net Income (Loss)	(44,088.27)
Total Stockholders' Equity	2,922.85
Total Liabilities And Stockholders' Equity	$ 2,969.87

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
Income Statement
For the One Month and the One Months ended October 31, 2024

	One Month Ended October 31, 2024	One Months Ended October 31, 2024
Sales		
Corporate Contribution	$ 300.00	$ 300.00
Escambia County Appropriations	400.51	400.51
Membership Dues	5,200.00	5,200.00
Total Sales	5,900.51	5,900.51
Cost of Goods Sold		
Gross Profit	5,900.51	5,900.51
Operating Expenses		
Supplies Expense-Unrestricted	75.32	75.32
Office Supplies-Unrestricted	123.47	123.47
Bank Service Charge-Unrestrict	7.20	7.20
Equipment Rental-Unrestricted	55.84	55.84
Occupancy Expense-Unrestricted	961.26	961.26
Administrative Expns-Unrstctd	112.60	112.60
Telephone Expense-Unrestricted	179.54	179.54
Dues And Subscriptions-Unrestr	433.30	433.30
Hospitality-U	19.75	19.75
Member Services - Unrestricted	29.98	29.98
Technology-U	65.92	65.92
Web Development & Hosting-U	240.00	240.00
Networking	505.52	505.52
Salaries-Unrestricted	7,932.32	7,932.32
Payroll Tax Expense-Unrestrict	353.08	353.08
Total Operating Expenses	11,095.10	11,095.10
Net Income from Operations	(5,194.59)	(5,194.59)
Other Income (Expenses)		
Total Other Income (Expenses)	.00	.00
Net Income (Loss)	$ (5,194.59)	$ (5,194.59)

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
STATEMENT OF ASSETS, LIABILITIES & EQUITY
INCOME TAX BASIS
October 31, 2024

	2024
ASSETS	
Current Assets	
BBVA Compass-6011	$ (154.35)
PNC BANK	44,526.79
Total Current Assets	44,372.44
Property and Equipment	
Office Furniture And Fixtures	2,533.59
Total Property and Equipment	2,533.59
Other Assets	
Total Other Assets	.00
Total Assets	$ 46,906.03

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
STATEMENT OF ASSETS, LIABILITIES & EQUITY
INCOME TAX BASIS
October 31, 2024

	2024
LIABILITIES AND STOCKHOLDERS' EQUITY	
Current Liabilities	
Accounts Payable	(962.24)
Payroll Taxes Payable	6,051.74
Total Current Liabilities	5,089.50
Long-Term Liabilities	
Total Long Term Liabilities	.00
Total Liabilities	5,089.50
Stockholders' Equity	
Opening Balance Equity	6,794.72
Net Assets-Unrestricted	40,216.40
Net Income (Loss)	(5,194.59)
Total Stockholders' Equity	41,816.53
Total Liabilities And Stockholders' Equity	$ 46,906.03

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
Income Statement
For the One Month and the Two Months ended November 30, 2024

	One Month Ended November 30, 2024	Two Months Ended November 30, 2024
Sales		
Corporate Contribution	$ .00	$ 300.00
Escambia County Appropriations	.00	400.51
Membership Dues	625.00	5,825.00
Total Sales	625.00	6,525.51
Cost of Goods Sold		
Gross Profit	625.00	6,525.51
Operating Expenses		
Supplies Expense-Unrestricted	50.00	125.32
Office Supplies-Unrestricted	136.45	259.92
Bank Service Charge-Unrestrict	11.10	18.30
Accounting Service-Unrestricte	1,604.00	1,604.00
Equipment Rental-Unrestricted	102.88	158.72
Occupancy Expense-Unrestricted	.00	961.26
Printed Materials-Unrestricted	5.00	5.00
Administrative Expns-Unrstctd	.00	112.60
Telephone Expense-Unrestricted	179.54	359.08
Dues And Subscriptions-Unrestr	38.50	471.80
Insurance-Unrestricted	682.50	682.50
Hospitality-U	.00	19.75
Member Services - Unrestricted	234.09	264.07
Technology-U	116.00	181.92
Web Development & Hosting-U	240.00	480.00
Networking	1,310.96	1,816.48
Salaries-Unrestricted	4,615.36	12,547.68
Payroll Tax Expense-Unrestrict	353.08	706.16
Total Operating Expenses	9,679.46	20,774.56
Net Income from Operations	(9,054.46)	(14,249.05)
Other Income (Expenses)		
Total Other Income (Expenses)	.00	.00
Net Income (Loss)	$ (9,054.46)	$ (14,249.05)

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
STATEMENT OF ASSETS, LIABILITIES & EQUITY
INCOME TAX BASIS
November 30, 2024

	2024
ASSETS	
Current Assets	
BBVA Compass-6011	$ (154.35)
PNC BANK	35,472.33
Total Current Assets	35,317.98
Property and Equipment	
Office Furniture And Fixtures	2,533.59
Total Property and Equipment	2,533.59
Other Assets	
Total Other Assets	.00
Total Assets	$ 37,851.57

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
STATEMENT OF ASSETS, LIABILITIES & EQUITY
INCOME TAX BASIS
November 30, 2024

	2024
LIABILITIES AND STOCKHOLDERS' EQUITY	
Current Liabilities	
Accounts Payable	(962.24)
Payroll Taxes Payable	6,051.74
Total Current Liabilities	5,089.50
Long-Term Liabilities	
Total Long Term Liabilities	.00
Total Liabilities	5,089.50
Stockholders' Equity	
Opening Balance Equity	6,794.72
Net Assets-Unrestricted	40,216.40
Net Income (Loss)	(14,249.05)
Total Stockholders' Equity	32,762.07
Total Liabilities And Stockholders' Equity	$ 37,851.57

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
Income Statement
For the One Month and the Three Months ended December 31, 2024

	One Month Ended December 31, 2024	Three Months Ended December 31, 2024
Sales		
Corporate Contribution	$ .00	$ 300.00
Escambia County Appropriations	.00	400.51
Membership Dues	450.00	6,275.00
Total Sales	450.00	6,975.51
Cost of Goods Sold		
Gross Profit	450.00	6,975.51
Operating Expenses		
Supplies Expense-Unrestricted	771.39	896.71
Office Supplies-Unrestricted	174.10	434.02
Bank Service Charge-Unrestrict	.00	18.30
Accounting Service-Unrestricte	.00	1,604.00
Equipment Rental-Unrestricted	111.68	270.40
Occupancy Expense-Unrestricted	1,922.52	2,883.78
Printed Materials-Unrestricted	.00	5.00
Administrative Expns-Unrstctd	51.60	164.20
Telephone Expense-Unrestricted	.00	359.08
Dues And Subscriptions-Unrestr	128.49	600.29
Insurance-Unrestricted	.00	682.50
Hospitality-U	.00	19.75
Member Services - Unrestricted	493.77	757.84
Technology-U	526.00	707.92
Web Development & Hosting-U	259.44	739.44
Networking	245.00	2,061.48
Salaries-Unrestricted	5,655.36	18,203.04
Payroll Tax Expense-Unrestrict	353.08	1,059.24
Total Operating Expenses	10,692.43	31,466.99
Net Income from Operations	(10,242.43)	(24,491.48)
Other Income (Expenses)		
Total Other Income (Expenses)	.00	.00
Net Income (Loss)	$ (10,242.43)	$ (24,491.48)

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
STATEMENT OF ASSETS, LIABILITIES & EQUITY
INCOME TAX BASIS
December 31, 2024

	2024
ASSETS	
Current Assets	
BBVA Compass-6011	$ (154.35)
PNC BANK	25,229.90
Total Current Assets	25,075.55
Property and Equipment	
Office Furniture And Fixtures	2,533.59
Total Property and Equipment	2,533.59
Other Assets	
Total Other Assets	.00
Total Assets	$ 27,609.14

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
STATEMENT OF ASSETS, LIABILITIES & EQUITY
INCOME TAX BASIS
December 31, 2024

	2024
LIABILITIES AND STOCKHOLDERS' EQUITY	
Current Liabilities	
Accounts Payable	(962.24)
Payroll Taxes Payable	6,051.74
Total Current Liabilities	5,089.50
Long-Term Liabilities	
Total Long Term Liabilities	.00
Total Liabilities	5,089.50
Stockholders' Equity	
Opening Balance Equity	6,794.72
Net Assets-Unrestricted	40,216.40
Net Income (Loss)	(24,491.48)
Total Stockholders' Equity	22,519.64
Total Liabilities And Stockholders' Equity	$ 27,609.14

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
Income Statement
For the One Month and the Four Months ended January 31, 2025

	One Month Ended January 31, 2025	Four Months Ended January 31, 2025
Sales		
Corporate Contribution	$ .00	$ 300.00
Escambia County Appropriations	.00	400.51
Membership Dues	700.00	6,975.00
Total Sales	700.00	7,675.51
Cost of Goods Sold		
Gross Profit	700.00	7,675.51
Operating Expenses		
Supplies Expense-Unrestricted	.00	896.71
Office Supplies-Unrestricted	412.20	846.22
Bank Service Charge-Unrestrict	14.34	32.64
Accounting Service-Unrestricte	2,390.00	3,994.00
Equipment Rental-Unrestricted	158.72	429.12
Occupancy Expense-Unrestricted	.00	2,883.78
Printed Materials-Unrestricted	.00	5.00
Administrative Expns-Unrstctd	.00	164.20
Telephone Expense-Unrestricted	439.13	798.21
Postage And Shipping-Unrestric	14.60	14.60
Dues And Subscriptions-Unrestr	28.50	628.79
Insurance-Unrestricted	.00	682.50
Hospitality-U	.00	19.75
Member Services - Unrestricted	267.60	1,025.44
Technology-U	737.89	1,445.81
Web Development & Hosting-U	240.00	979.44
Networking	309.35	2,370.83
Salaries-Unrestricted	8,483.04	26,686.08
Payroll Tax Expense-Unrestrict	578.10	1,637.34
Total Operating Expenses	14,073.47	45,540.46
Net Income from Operations	(13,373.47)	(37,864.95)
Other Income (Expenses)		
Total Other Income (Expenses)	.00	.00
Net Income (Loss)	$ (13,373.47)	$ (37,864.95)

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
STATEMENT OF ASSETS, LIABILITIES & EQUITY
INCOME TAX BASIS
January 31, 2025

	2025
ASSETS	
Current Assets	
BBVA Compass-6011	$ (154.35)
PNC BANK	11,856.43
Total Current Assets	11,702.08
Property and Equipment	
Office Furniture And Fixtures	2,533.59
Total Property and Equipment	2,533.59
Other Assets	
Total Other Assets	.00
Total Assets	$ 14,235.67

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
STATEMENT OF ASSETS, LIABILITIES & EQUITY
INCOME TAX BASIS
January 31, 2025

	2025
LIABILITIES AND STOCKHOLDERS' EQUITY	
Current Liabilities	
Accounts Payable	(962.24)
Payroll Taxes Payable	6,051.74
Total Current Liabilities	5,089.50
Long-Term Liabilities	
Total Long Term Liabilities	.00
Total Liabilities	5,089.50
Stockholders' Equity	
Opening Balance Equity	6,794.72
Net Assets-Unrestricted	40,216.40
Net Income (Loss)	(37,864.95)
Total Stockholders' Equity	9,146.17
Total Liabilities And Stockholders' Equity	$ 14,235.67

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
Income Statement
For the One Month and the Five Months ended February 28, 2025

	One Month Ended February 28, 2025	Five Months Ended February 28, 2025
Sales		
Corporate Contribution	$ .00	$ 300.00
Escambia County Appropriations	.00	400.51
Membership Dues	525.17	7,500.17
Total Sales	525.17	8,200.68
Cost of Goods Sold		
Gross Profit	525.17	8,200.68
Operating Expenses		
Supplies Expense-Unrestricted	541.42	1,438.13
Office Supplies-Unrestricted	.00	846.22
Bank Service Charge-Unrestrict	.00	32.64
Accounting Service-Unrestricte	.00	3,994.00
Equipment Rental-Unrestricted	55.84	484.96
Occupancy Expense-Unrestricted	1,979.96	4,863.74
Utilities-Unrestricted	350.00	350.00
Printed Materials-Unrestricted	107.88	112.88
Automobile Expense	22.81	22.81
Administrative Expns-Unrstctd	103.85	268.05
SPONSORSHIPS	200.00	200.00
Telephone Expense-Unrestricted	.00	798.21
Postage And Shipping-Unrestric	.00	14.60
Dues And Subscriptions-Unrestr	34.86	663.65
Insurance-Unrestricted	.00	682.50
Hospitality-U	.00	19.75
Member Services - Unrestricted	159.63	1,185.07
Technology-U	58.00	1,503.81
Web Development & Hosting-U	240.00	1,219.44
Networking	180.00	2,550.83
Salaries-Unrestricted	5,062.06	31,748.14
Payroll Tax Expense-Unrestrict	707.22	2,344.56
Total Operating Expenses	9,803.53	55,343.99
Net Income from Operations	(9,278.36)	(47,143.31)
Other Income (Expenses)		
Total Other Income (Expenses)	.00	.00
Net Income (Loss)	$ (9,278.36)	$ (47,143.31)

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
STATEMENT OF ASSETS, LIABILITIES & EQUITY
INCOME TAX BASIS
February 28, 2025

	2025
ASSETS	
Current Assets	
BBVA Compass-6011	$ (154.35)
PNC BANK	2,338.38
Total Current Assets	2,184.03
Property and Equipment	
Office Furniture And Fixtures	2,533.59
Total Property and Equipment	2,533.59
Other Assets	
Total Other Assets	.00
Total Assets	$ 4,717.62

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
STATEMENT OF ASSETS, LIABILITIES & EQUITY
INCOME TAX BASIS
February 28, 2025

	2025
LIABILITIES AND STOCKHOLDERS' EQUITY	
Current Liabilities	
Accounts Payable	(962.24)
Payroll Taxes Payable	5,812.05
Total Current Liabilities	4,849.81
Long-Term Liabilities	
Total Long Term Liabilities	.00
Total Liabilities	4,849.81
Stockholders' Equity	
Opening Balance Equity	6,794.72
Net Assets-Unrestricted	40,216.40
Net Income (Loss)	(47,143.31)
Total Stockholders' Equity	(132.19)
Total Liabilities And Stockholders' Equity	$ 4,717.62

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
Income Statement
For the One Month and the Six Months ended March 31, 2025

	One Month Ended March 31, 2025	Six Months Ended March 31, 2025
Sales		
Corporate Contribution	$ .00	$ 300.00
Escambia County Appropriations	6,250.00	6,650.51
Membership Dues	1,600.00	9,100.17
Total Sales	7,850.00	16,050.68
Cost of Goods Sold		
Gross Profit	7,850.00	16,050.68
Operating Expenses		
Supplies Expense-Unrestricted	101.28	1,539.41
Office Supplies-Unrestricted	20.00	866.22
Bank Service Charge-Unrestrict	.00	32.64
Accounting Service-Unrestricte	.00	3,994.00
Equipment Rental-Unrestricted	55.84	540.80
Occupancy Expense-Unrestricted	987.76	5,851.50
Utilities-Unrestricted	.00	350.00
Printed Materials-Unrestricted	107.88	220.76
Automobile Expense	.00	22.81
Travel Expenses-Unrestricted	7.98	7.98
Parking Fees-Unrestricted	9.00	9.00
Administrative Expns-Unrstctd	46.73	314.78
SPONSORSHIPS	.00	200.00
Telephone Expense-Unrestricted	414.18	1,212.39
Postage And Shipping-Unrestric	.00	14.60
Dues And Subscriptions-Unrestr	62.06	725.71
Insurance-Unrestricted	.00	682.50
Hospitality-U	.00	19.75
Member Services - Unrestricted	325.09	1,510.16
Technology-U	58.00	1,561.81
Web Development & Hosting-U	252.00	1,471.44
Networking	100.00	2,650.83
Salaries-Unrestricted	4,022.07	35,770.21
Payroll Tax Expense-Unrestrict	353.08	2,697.64
Total Operating Expenses	6,922.95	62,266.94
Net Income from Operations	927.05	(46,216.26)
Other Income (Expenses)		
Total Other Income (Expenses)	.00	.00
Net Income (Loss)	$ 927.05	$ (46,216.26)

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
STATEMENT OF ASSETS, LIABILITIES & EQUITY
INCOME TAX BASIS
March 31, 2025

	2025
ASSETS	
Current Assets	
BBVA Compass-6011	$ (154.35)
PNC BANK	2,672.14
Total Current Assets	2,517.79
Property and Equipment	
Office Furniture And Fixtures	2,533.59
Total Property and Equipment	2,533.59
Other Assets	
Total Other Assets	.00
Total Assets	$ 5,051.38

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
STATEMENT OF ASSETS, LIABILITIES & EQUITY
INCOME TAX BASIS
March 31, 2025

	2025
LIABILITIES AND STOCKHOLDERS' EQUITY	
Current Liabilities	
Accounts Payable	(962.24)
Payroll Taxes Payable	5,218.76
Total Current Liabilities	4,256.52
Long-Term Liabilities	
Total Long Term Liabilities	.00
Total Liabilities	4,256.52
Stockholders' Equity	
Opening Balance Equity	6,794.72
Net Assets-Unrestricted	40,216.40
Net Income (Loss)	(46,216.26)
Total Stockholders' Equity	794.86
Total Liabilities And Stockholders' Equity	$ 5,051.38

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
Income Statement
For the One Month and the Seven Months ended April 30, 2025

	One Month Ended April 30, 2025	Seven Months Ended April 30, 2025
Sales		
Corporate Contribution	$ 955.00	$ 1,255.00
Escambia County Appropriations	.00	6,650.51
Membership Dues	100.00	9,200.17
Total Sales	1,055.00	17,105.68
Cost of Goods Sold		
Gross Profit	1,055.00	17,105.68
Operating Expenses		
Supplies Expense-Unrestricted	.00	1,539.41
Office Supplies-Unrestricted	.00	866.22
Bank Service Charge-Unrestrict	58.00	90.64
Accounting Service-Unrestricte	.00	3,994.00
Equipment Rental-Unrestricted	.00	540.80
Occupancy Expense-Unrestricted	961.26	6,812.76
Utilities-Unrestricted	.00	350.00
Printed Materials-Unrestricted	107.88	328.64
Automobile Expense	.00	22.81
Travel Expenses-Unrestricted	1.00	8.98
Parking Fees-Unrestricted	.00	9.00
Administrative Expns-Unrstctd	61.25	376.03
SPONSORSHIPS	.00	200.00
Telephone Expense-Unrestricted	179.61	1,392.00
Postage And Shipping-Unrestric	.00	14.60
Dues And Subscriptions-Unrestr	55.74	781.45
Insurance-Unrestricted	.00	682.50
Hospitality-U	.00	19.75
Member Services - Unrestricted	71.04	1,581.20
Technology-U	58.00	1,619.81
Web Development & Hosting-U	252.00	1,723.44
Networking	.00	2,650.83
Salaries-Unrestricted	2,011.03	37,781.24
Payroll Tax Expense-Unrestrict	353.08	3,050.72
Total Operating Expenses	4,169.89	66,436.83
Net Income from Operations	(3,114.89)	(49,331.15)
Other Income (Expenses)		
Total Other Income (Expenses)	.00	.00
Net Income (Loss)	$ (3,114.89)	$ (49,331.15)

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
STATEMENT OF ASSETS, LIABILITIES & EQUITY
INCOME TAX BASIS
April 30, 2025

	2025
ASSETS	
Current Assets	
BBVA Compass-6011	$ (154.35)
PNC BANK	(1,036.05)
Total Current Assets	(1,190.40)
Property and Equipment	
Office Furniture And Fixtures	2,533.59
Total Property and Equipment	2,533.59
Other Assets	
Total Other Assets	.00
Total Assets	$ 1,343.19

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
STATEMENT OF ASSETS, LIABILITIES & EQUITY
INCOME TAX BASIS
April 30, 2025

	2025
LIABILITIES AND STOCKHOLDERS' EQUITY	
Current Liabilities	
Accounts Payable	(962.24)
Payroll Taxes Payable	4,625.46
Total Current Liabilities	3,663.22
Long-Term Liabilities	
Total Long Term Liabilities	.00
Total Liabilities	3,663.22
Stockholders' Equity	
Opening Balance Equity	6,794.72
Net Assets-Unrestricted	40,216.40
Net Income (Loss)	(49,331.15)
Total Stockholders' Equity	(2,320.03)
Total Liabilities And Stockholders' Equity	$ 1,343.19

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
Income Statement
For the One Month and the Eight Months ended May 31, 2025

	One Month Ended May 31, 2025	Eight Months Ended May 31, 2025
Sales		
Corporate Contribution	$ .00	$ 1,255.00
Escambia County Appropriations	8,786.52	15,437.03
City of Pensacola Appropriatio	11,490.47	11,490.47
Membership Dues	200.00	9,400.17
Total Sales	20,476.99	37,582.67
Cost of Goods Sold		
Gross Profit	20,476.99	37,582.67
Operating Expenses		
Supplies Expense-Unrestricted	95.17	1,634.58
Office Supplies-Unrestricted	.00	866.22
Bank Service Charge-Unrestrict	22.00	112.64
Accounting Service-Unrestricte	2,923.00	6,917.00
Equipment Rental-Unrestricted	55.84	596.64
Occupancy Expense-Unrestricted	961.26	7,774.02
Utilities-Unrestricted	.00	350.00
Repairs & Maintenance-Equip-Un	96.71	96.71
Printed Materials-Unrestricted	141.27	469.91
Promotional Expense-Unrestrict	125.00	125.00
Automobile Expense	.00	22.81
Travel Expenses-Unrestricted	.00	8.98
Parking Fees-Unrestricted	.00	9.00
Administrative Expns-Unrstctd	229.11	605.14
SPONSORSHIPS	.00	200.00
Telephone Expense-Unrestricted	179.61	1,571.61
Postage And Shipping-Unrestric	.00	14.60
Dues And Subscriptions-Unrestr	255.68	1,037.13
Insurance-Unrestricted	.00	682.50
Hospitality-U	.00	19.75
Member Services - Unrestricted	874.01	2,455.21
Technology-U	58.00	1,677.81
Web Development & Hosting-U	252.00	1,975.44
Networking	38.30	2,689.13
Salaries-Unrestricted	2,011.03	39,792.27
Payroll Tax Expense-Unrestrict	353.08	3,403.80
Total Operating Expenses	8,671.07	75,107.90
Net Income from Operations	11,805.92	(37,525.23)
Other Income (Expenses)		
Total Other Income (Expenses)	.00	.00
Net Income (Loss)	$ 11,805.92	$ (37,525.23)

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
STATEMENT OF ASSETS, LIABILITIES & EQUITY
INCOME TAX BASIS
May 31, 2025

	2025
ASSETS	
Current Assets	
BBVA Compass-6011	$ (154.35)
PNC BANK	11,122.95
Total Current Assets	10,968.60
Property and Equipment	
Office Furniture And Fixtures	2,533.59
Total Property and Equipment	2,533.59
Other Assets	
Total Other Assets	.00
Total Assets	$ 13,502.19

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
STATEMENT OF ASSETS, LIABILITIES & EQUITY
INCOME TAX BASIS
May 31, 2025

	2025
LIABILITIES AND STOCKHOLDERS' EQUITY	
Current Liabilities	
Accounts Payable	(962.24)
Payroll Taxes Payable	4,978.54
Total Current Liabilities	4,016.30
Long-Term Liabilities	
Total Long Term Liabilities	.00
Total Liabilities	4,016.30
Stockholders' Equity	
Opening Balance Equity	6,794.72
Net Assets-Unrestricted	40,216.40
Net Income (Loss)	(37,525.23)
Total Stockholders' Equity	9,485.89
Total Liabilities And Stockholders' Equity	$ 13,502.19

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
Income Statement
For the One Month and the Nine Months ended June 30, 2025

	One Month Ended June 30, 2025	Nine Months Ended June 30, 2025
Sales		
Corporate Contribution	$ .00	$ 1,255.00
Escambia County Appropriations	.00	15,437.03
City of Pensacola Appropriatio	23,458.47	34,948.94
Membership Dues	775.00	10,175.17
University of West Flordia	5,000.00	5,000.00
Total Sales	29,233.47	66,816.14
Cost of Goods Sold		
Gross Profit	29,233.47	66,816.14
Operating Expenses		
Supplies Expense-Unrestricted	116.46	1,751.04
Office Supplies-Unrestricted	64.47	930.69
Professional Service-Unres	750.00	750.00
Bank Service Charge-Unrestrict	.00	112.64
Accounting Service-Unrestricte	.00	6,917.00
Equipment Rental-Unrestricted	122.26	718.90
Occupancy Expense-Unrestricted	987.76	8,761.78
Utilities-Unrestricted	.00	350.00
Repairs & Maintenance-Equip-Un	.00	96.71
Printed Materials-Unrestricted	107.88	577.79
Promotional Expense-Unrestrict	.00	125.00
Automobile Expense	.00	22.81
Travel Expenses-Unrestricted	.00	8.98
Parking Fees-Unrestricted	95.00	104.00
Administrative Expns-Unrstctd	528.13	1,133.27
SPONSORSHIPS	.00	200.00
Telephone Expense-Unrestricted	179.61	1,751.22
Postage And Shipping-Unrestric	.00	14.60
Dues And Subscriptions-Unrestr	58.85	1,095.98
Insurance-Unrestricted	.00	682.50
Hospitality-U	.00	19.75
Member Services - Unrestricted	211.33	2,666.54
Technology-U	127.36	1,805.17
Web Development & Hosting-U	252.00	2,227.44
Networking	.00	2,689.13
Salaries-Unrestricted	8,044.13	45,825.37
Payroll Tax Expense-Unrestrict	353.08	3,756.88
Total Operating Expenses	11,998.32	85,095.19
Net Income from Operations	17,235.15	(18,279.05)
Other Income (Expenses)		
Data Processing Services-Unres	.00	2,011.03
Total Other Income (Expenses)	.00	(2,011.03)
Net Income (Loss)	$ 17,235.15	$ (20,290.08)

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
STATEMENT OF ASSETS, LIABILITIES & EQUITY
INCOME TAX BASIS
June 30, 2025

	2025
ASSETS	
Current Assets	
BBVA Compass-6011	$ (154.35)
PNC BANK	26,818.43
Total Current Assets	26,664.08
Property and Equipment	
Office Furniture And Fixtures	2,533.59
Total Property and Equipment	2,533.59
Other Assets	
Total Other Assets	.00
Total Assets	$ 29,197.67

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
STATEMENT OF ASSETS, LIABILITIES & EQUITY
INCOME TAX BASIS
June 30, 2025

	2025
LIABILITIES AND STOCKHOLDERS' EQUITY	
Current Liabilities	
Accounts Payable	(962.24)
Payroll Taxes Payable	3,438.87
Total Current Liabilities	2,476.63
Long-Term Liabilities	
Total Long Term Liabilities	.00
Total Liabilities	2,476.63
Stockholders' Equity	
Opening Balance Equity	6,794.72
Net Assets-Unrestricted	40,216.40
Net Income (Loss)	(20,290.08)
Total Stockholders' Equity	26,721.04
Total Liabilities And Stockholders' Equity	$ 29,197.67

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
Income Statement
For the One Month and the Ten Months ended July 31, 2025

	One Month Ended July 31, 2025	Ten Months Ended July 31, 2025
Sales		
Corporate Contribution	$ .00	$ 1,255.00
Escambia County Appropriations	.00	15,437.03
City of Pensacola Appropriatio	.00	34,948.94
Membership Dues	325.00	10,500.17
University of West Flordia	.00	5,000.00
Total Sales	325.00	67,141.14
Cost of Goods Sold		
Gross Profit	325.00	67,141.14
Operating Expenses		
Supplies Expense-Unrestricted	115.17	1,866.21
Office Supplies-Unrestricted	420.17	1,350.86
Professional Service-Unres	.00	750.00
Bank Service Charge-Unrestrict	95.00	207.64
Accounting Service-Unrestricte	.00	6,917.00
Equipment Rental-Unrestricted	61.13	780.03
Occupancy Expense-Unrestricted	961.26	9,723.04
Utilities-Unrestricted	.00	350.00
Repairs & Maintenance-Equip-Un	.00	96.71
Printed Materials-Unrestricted	107.88	685.67
Promotional Expense-Unrestrict	150.00	275.00
Automobile Expense	.00	22.81
Travel Expenses-Unrestricted	40.94	49.92
Parking Fees-Unrestricted	.00	104.00
Administrative Expns-Unrstctd	955.00	2,088.27
SPONSORSHIPS	.00	200.00
Telephone Expense-Unrestricted	179.56	1,930.78
Postage And Shipping-Unrestric	.00	14.60
Dues And Subscriptions-Unrestr	22.21	1,118.19
Insurance-Unrestricted	.00	682.50
Hospitality-U	.00	19.75
Member Services - Unrestricted	403.36	3,069.90
Technology-U	2,058.00	3,863.17
Web Development & Hosting-U	252.00	2,479.44
Networking	200.00	2,889.13
Salaries-Unrestricted	6,033.10	51,858.47
Payroll Tax Expense-Unrestrict	353.08	4,109.96
Total Operating Expenses	12,407.86	97,503.05
Net Income from Operations	(12,082.86)	(30,361.91)
Other Income (Expenses)		
Data Processing Services-Unres	.00	2,011.03
Total Other Income (Expenses)	.00	(2,011.03)
Net Income (Loss)	$ (12,082.86)	$ (32,372.94)

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
STATEMENT OF ASSETS, LIABILITIES & EQUITY
INCOME TAX BASIS
July 31, 2025

	2025
ASSETS	
Current Assets	
BBVA Compass-6011	$ (154.35)
PNC BANK	13,669.09
Total Current Assets	13,514.74
Property and Equipment	
Office Furniture And Fixtures	2,533.59
Total Property and Equipment	2,533.59
Other Assets	
Total Other Assets	.00
Total Assets	$ 16,048.33

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
STATEMENT OF ASSETS, LIABILITIES & EQUITY
INCOME TAX BASIS
July 31, 2025

	2025
LIABILITIES AND STOCKHOLDERS' EQUITY	
Current Liabilities	
Accounts Payable	(962.24)
Payroll Taxes Payable	2,372.39
Total Current Liabilities	1,410.15
Long-Term Liabilities	
Total Long Term Liabilities	.00
Total Liabilities	1,410.15
Stockholders' Equity	
Opening Balance Equity	6,794.72
Net Assets-Unrestricted	40,216.40
Net Income (Loss)	(32,372.94)
Total Stockholders' Equity	14,638.18
Total Liabilities And Stockholders' Equity	$ 16,048.33

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
Income Statement
For the One Month and the Eleven Months ended August 31, 2025

	One Month Ended August 31, 2025	Eleven Months Ended August 31, 2025
Sales		
Corporate Contribution	$ .00	$ 1,255.00
Escambia County Appropriations	.00	15,437.03
City of Pensacola Appropriatio	11,582.51	46,531.45
Membership Dues	450.00	10,950.17
University of West Flordia	.00	5,000.00
Total Sales	12,032.51	79,173.65
Cost of Goods Sold		
Gross Profit	12,032.51	79,173.65
Operating Expenses		
Supplies Expense-Unrestricted	361.12	2,227.33
Office Supplies-Unrestricted	.00	1,350.86
Professional Service-Unres	.00	750.00
Bank Service Charge-Unrestrict	.00	207.64
Accounting Service-Unrestricte	.00	6,917.00
Equipment Rental-Unrestricted	61.13	841.16
Occupancy Expense-Unrestricted	990.15	10,713.19
Utilities-Unrestricted	52.50	402.50
Repairs & Maintenance-Equip-Un	.00	96.71
Printed Materials-Unrestricted	107.88	793.55
Promotional Expense-Unrestrict	70.20	345.20
Automobile Expense	20.43	43.24
Travel Expenses-Unrestricted	.00	49.92
Parking Fees-Unrestricted	.00	104.00
Administrative Expns-Unrstctd	279.32	2,367.59
SPONSORSHIPS	.00	200.00
Telephone Expense-Unrestricted	189.42	2,120.20
Postage And Shipping-Unrestric	.00	14.60
Dues And Subscriptions-Unrestr	29.84	1,148.03
Insurance-Unrestricted	.00	682.50
Hospitality-U	.00	19.75
Member Services - Unrestricted	275.42	3,345.32
Technology-U	2,559.44	6,422.61
Web Development & Hosting-U	252.00	2,731.44
Networking	3,823.66	6,712.79
Salaries-Unrestricted	4,022.07	57,891.57
Payroll Tax Expense-Unrestrict	353.08	4,463.04
Total Operating Expenses	13,447.66	112,961.74
Net Income from Operations	(1,415.15)	(33,788.09)
Other Income (Expenses)		
Total Other Income (Expenses)	.00	.00
Net Income (Loss)	$ (1,415.15)	$ (33,788.09)

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
STATEMENT OF ASSETS, LIABILITIES & EQUITY
INCOME TAX BASIS
August 31, 2025

	2025
ASSETS	
Current Assets	
BBVA Compass-6011	$ (154.35)
PNC BANK	11,660.65
Total Current Assets	11,506.30
Property and Equipment	
Office Furniture And Fixtures	2,533.59
Total Property and Equipment	2,533.59
Other Assets	
Total Other Assets	.00
Total Assets	$ 14,039.89

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
STATEMENT OF ASSETS, LIABILITIES & EQUITY
INCOME TAX BASIS
August 31, 2025

	2025
LIABILITIES AND STOCKHOLDERS' EQUITY	
Current Liabilities	
Accounts Payable	(962.24)
Payroll Taxes Payable	1,779.10
Total Current Liabilities	816.86
Long-Term Liabilities	
Total Long Term Liabilities	.00
Total Liabilities	816.86
Stockholders' Equity	
Opening Balance Equity	6,794.72
Net Assets-Unrestricted	40,216.40
Net Income (Loss)	(33,788.09)
Total Stockholders' Equity	13,223.03
Total Liabilities And Stockholders' Equity	$ 14,039.89

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
Income Statement
For the One Month and the Twelve Months ended September 30, 2025

	One Month Ended September 30, 2025	Twelve Months Ended September 30, 2025
Sales		
Corporate Contribution	$ 1,797.00	$ 3,052.00
Escambia County Appropriations	.00	15,437.03
City of Pensacola Appropriatio	.00	46,531.45
Membership Dues	275.00	11,225.17
University of West Flordia	.00	5,000.00
Total Sales	2,072.00	81,245.65
Cost of Goods Sold		
Gross Profit	2,072.00	81,245.65
Operating Expenses		
Supplies Expense-Unrestricted	198.39	2,425.72
Office Supplies-Unrestricted	564.75	1,915.61
Professional Service-Unres	.00	750.00
Bank Service Charge-Unrestrict	.00	207.64
Accounting Service-Unrestricte	2,379.00	9,296.00
Equipment Rental-Unrestricted	61.13	902.29
Occupancy Expense-Unrestricted	990.15	11,703.34
Utilities-Unrestricted	.00	402.50
Repairs & Maintenance-Equip-Un	5.35	102.06
Printed Materials-Unrestricted	107.88	901.43
Promotional Expense-Unrestrict	.00	345.20
Automobile Expense	.00	43.24
Travel Expenses-Unrestricted	.00	49.92
Parking Fees-Unrestricted	.00	104.00
Administrative Expns-Unrstctd	695.99	3,063.58
SPONSORSHIPS	200.00	400.00
Telephone Expense-Unrestricted	189.42	2,309.62
Postage And Shipping-Unrestric	.00	14.60
Dues And Subscriptions-Unrestr	24.24	1,172.27
Insurance-Unrestricted	.00	682.50
Hospitality-U	.00	19.75
Member Services - Unrestricted	397.38	3,742.70
Technology-U	2,058.00	8,480.61
Web Development & Hosting-U	252.00	2,983.44
Networking	49.90	6,762.69
Salaries-Unrestricted	4,022.06	61,913.63
Payroll Tax Expense-Unrestrict	176.54	4,639.58
Total Operating Expenses	12,372.18	125,333.92
Net Income from Operations	(10,300.18)	(44,088.27)
Other Income (Expenses)		
Total Other Income (Expenses)	.00	.00
Net Income (Loss)	$ (10,300.18)	$ (44,088.27)

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
STATEMENT OF ASSETS, LIABILITIES & EQUITY
INCOME TAX BASIS
September 30, 2025

		2025
ASSETS		
Current Assets		
BBVA Compass-6011	$	(154.35)
PNC BANK		590.63
Total Current Assets		436.28
Property and Equipment		
Office Furniture And Fixtures		2,533.59
Total Property and Equipment		2,533.59
Other Assets		
Total Other Assets		.00
Total Assets	$	2,969.87

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
STATEMENT OF ASSETS, LIABILITIES & EQUITY
INCOME TAX BASIS
September 30, 2025

	2025
LIABILITIES AND STOCKHOLDERS' EQUITY	
Current Liabilities	
Accounts Payable	(962.24)
Payroll Taxes Payable	1,009.26
Total Current Liabilities	47.02
Long-Term Liabilities	
Total Long Term Liabilities	.00
Total Liabilities	47.02
Stockholders' Equity	
Opening Balance Equity	6,794.72
Net Assets-Unrestricted	40,216.40
Net Income (Loss)	(44,088.27)
Total Stockholders' Equity	2,922.85
Total Liabilities And Stockholders' Equity	$ 2,969.87

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
Income Statement
For the One Month and the Four Months ended January 31, 2024

	One Month Ended January 31, 2024	Four Months Ended January 31, 2024
Sales		
Corporate Contribution	$ .00	$ 2,205.44
Escambia County Appropriations	6,250.00	6,250.00
City of Pensacola Appropriatio	.00	25,308.96
Membership Dues	875.00	3,712.86
Total Sales	7,125.00	37,477.26
Cost of Goods Sold		
Gross Profit	7,125.00	37,477.26
Operating Expenses		
Office Supplies-Unrestricted	.00	127.91
Professional Service-Unres	.00	21.60
Equipment Rental-Unrestricted	53.32	231.74
Occupancy Expense-Unrestricted	964.07	3,800.64
Utilities-Unrestricted	240.00	960.00
Repairs & Maintenance-Equip-Un	.00	106.97
Printed Materials-Unrestricted	109.49	437.96
Automobile Expense	10.00	10.00
Conference Costs-Unrestricted	.00	150.00
Telephone Expense-Unrestricted	170.83	683.29
Dues And Subscriptions-Unrestr	107.80	235.65
Insurance-Unrestricted	.00	682.50
Member Services - Unrestricted	102.76	1,456.54
Technology-U	352.11	1,342.34
Web Development & Hosting-U	7.20	7.20
Networking	943.88	2,771.61
Salaries-Unrestricted	4,615.36	19,614.78
Group Life Insurance-Unrestric	.00	437.58
Payroll Tax Expense-Unrestrict	385.36	1,532.87
Total Operating Expenses	8,062.18	34,611.18
Net Income from Operations	(937.18)	2,866.08
Other Income (Expenses)		
Total Other Income (Expenses)	.00	.00
Net Income (Loss)	$ (937.18)	$ 2,866.08

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
STATEMENT OF ASSETS, LIABILITIES & EQUITY
INCOME TAX BASIS
January 31, 2024

	2024
ASSETS	
Current Assets	
BBVA Compass-6011	$ (154.35)
PNC BANK	5,094.35
Total Current Assets	4,940.00
Property and Equipment	
Office Furniture And Fixtures	2,533.59
Total Property and Equipment	2,533.59
Other Assets	
Total Other Assets	.00
Total Assets	$ 7,473.59

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
STATEMENT OF ASSETS, LIABILITIES & EQUITY
INCOME TAX BASIS
January 31, 2024

	2024
LIABILITIES AND STOCKHOLDERS' EQUITY	
Current Liabilities	
Accounts Payable	(962.24)
Payroll Taxes Payable	6,190.87
Total Current Liabilities	5,228.63
Long-Term Liabilities	
Total Long Term Liabilities	.00
Total Liabilities	5,228.63
Stockholders' Equity	
Opening Balance Equity	6,794.72
Net Assets-Unrestricted	(7,415.84)
Net Income (Loss)	2,866.08
Total Stockholders' Equity	2,244.96
Total Liabilities And Stockholders' Equity	$ 7,473.59

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
Income Statement
For the One Month and the Five Months ended February 29, 2024

	One Month Ended February 29, 2024	Five Months Ended February 29, 2024
Sales		
Corporate Contribution	$ .00	$ 2,205.44
Escambia County Appropriations	.00	6,250.00
City of Pensacola Appropriatio	17,917.12	43,226.08
Membership Dues	2,150.00	5,862.86
Total Sales	20,067.12	57,544.38
Cost of Goods Sold		
Gross Profit	20,067.12	57,544.38
Operating Expenses		
Supplies Expense-Unrestricted	87.53	87.53
Office Supplies-Unrestricted	49.67	177.58
Professional Service-Unres	.00	21.60
Accounting Service-Unrestricte	1,735.00	1,735.00
Equipment Rental-Unrestricted	.00	231.74
Occupancy Expense-Unrestricted	1,928.14	5,728.78
Utilities-Unrestricted	.00	960.00
Repairs & Maintenance-Equip-Un	.00	106.97
Printed Materials-Unrestricted	109.49	547.45
Automobile Expense	.00	10.00
Conference Costs-Unrestricted	.00	150.00
Telephone Expense-Unrestricted	170.83	854.12
Dues And Subscriptions-Unrestr	112.99	348.64
Insurance-Unrestricted	.00	682.50
Member Services - Unrestricted	177.16	1,633.70
Technology-U	58.00	1,400.34
Web Development & Hosting-U	247.20	254.40
Networking	819.68	3,591.29
Salaries-Unrestricted	5,769.20	25,383.98
Group Life Insurance-Unrestric	.00	437.58
Payroll Tax Expense-Unrestrict	369.76	1,902.63
Total Operating Expenses	11,634.65	46,245.83
Net Income from Operations	8,432.47	11,298.55
Other Income (Expenses)		
Total Other Income (Expenses)	.00	.00
Net Income (Loss)	$ 8,432.47	$ 11,298.55

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
STATEMENT OF ASSETS, LIABILITIES & EQUITY
INCOME TAX BASIS
February 29, 2024

	2024
ASSETS	
Current Assets	
BBVA Compass-6011	$ (154.35)
PNC BANK	13,677.24
Total Current Assets	13,522.89
Property and Equipment	
Office Furniture And Fixtures	2,533.59
Total Property and Equipment	2,533.59
Other Assets	
Total Other Assets	.00
Total Assets	$ 16,056.48

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
Income Statement
For the One Month and the Six Months ended March 31, 2024

	One Month Ended March 31, 2024	Six Months Ended March 31, 2024
Sales		
Corporate Contribution	$ .00	$ 2,205.44
Escambia County Appropriations	.00	6,250.00
City of Pensacola Appropriatio	.00	43,226.08
Membership Dues	600.00	6,462.86
Total Sales	600.00	58,144.38
Cost of Goods Sold		
Gross Profit	600.00	58,144.38
Operating Expenses		
Supplies Expense-Unrestricted	.00	87.53
Office Supplies-Unrestricted	.00	177.58
Professional Service-Unres	7.20	28.80
Accounting Service-Unrestricte	.00	1,735.00
Equipment Rental-Unrestricted	106.64	338.38
Occupancy Expense-Unrestricted	79.50	5,808.28
Utilities-Unrestricted	.00	960.00
Repairs & Maintenance-Equip-Un	.00	106.97
Printed Materials-Unrestricted	109.49	656.94
Automobile Expense	.00	10.00
Travel Expenses-Unrestricted	5.80	5.80
Conference Costs-Unrestricted	.00	150.00
Administrative Expns-Unrstctd	25.00	25.00
Telephone Expense-Unrestricted	170.83	1,024.95
Dues And Subscriptions-Unrestr	109.50	458.14
Insurance-Unrestricted	.00	682.50
Member Services - Unrestricted	520.03	2,153.73
Technology-U	58.00	1,458.34
Web Development & Hosting-U	240.00	494.40
Networking	491.37	4,082.66
Salaries-Unrestricted	4,615.36	29,999.34
Group Life Insurance-Unrestric	.00	437.58
Payroll Tax Expense-Unrestrict	441.35	2,343.98
Total Operating Expenses	6,980.07	53,225.90
Net Income from Operations	(6,380.07)	4,918.48
Other Income (Expenses)		
Total Other Income (Expenses)	.00	.00
Net Income (Loss)	$ (6,380.07)	$ 4,918.48

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
STATEMENT OF ASSETS, LIABILITIES & EQUITY
INCOME TAX BASIS
March 31, 2024

		2024
ASSETS		
Current Assets		
BBVA Compass-6011	$	(154.35)
PNC BANK		7,146.75
Total Current Assets		6,992.40
Property and Equipment		
Office Furniture And Fixtures		2,533.59
Total Property and Equipment		2,533.59
Other Assets		
Total Other Assets		.00
Total Assets	$	9,525.99

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
STATEMENT OF ASSETS, LIABILITIES & EQUITY
INCOME TAX BASIS
March 31, 2024

	2024
LIABILITIES AND STOCKHOLDERS' EQUITY	
Current Liabilities	
Accounts Payable	(962.24)
Payroll Taxes Payable	6,190.87
Total Current Liabilities	5,228.63
Long-Term Liabilities	
Total Long Term Liabilities	.00
Total Liabilities	5,228.63
Stockholders' Equity	
Opening Balance Equity	6,794.72
Net Assets-Unrestricted	(7,415.84)
Net Income (Loss)	4,918.48
Total Stockholders' Equity	4,297.36
Total Liabilities And Stockholders' Equity	$ 9,525.99

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
Income Statement
For the One Month and the Seven Months ended April 30, 2024

	One Month Ended April 30, 2024	Seven Months Ended April 30, 2024
Sales		
Corporate Contribution	$ .00	$ 2,205.44
Escambia County Appropriations	.00	6,250.00
City of Pensacola Appropriatio	17,733.28	60,959.36
Membership Dues	200.00	6,662.86
Total Sales	17,933.28	76,077.66
Cost of Goods Sold		
Gross Profit	17,933.28	76,077.66
Operating Expenses		
Supplies Expense-Unrestricted	.00	87.53
Office Supplies-Unrestricted	44.96	222.54
Professional Service-Unres	.00	28.80
Accounting Service-Unrestricte	.00	1,735.00
Equipment Rental-Unrestricted	53.32	391.70
Occupancy Expense-Unrestricted	990.57	6,798.85
Utilities-Unrestricted	.00	960.00
Repairs & Maintenance-Equip-Un	.00	106.97
Printed Materials-Unrestricted	109.49	766.43
Automobile Expense	.00	10.00
Travel Expenses-Unrestricted	.00	5.80
Conference Costs-Unrestricted	.00	150.00
Administrative Expns-Unrstctd	.00	25.00
SPONSORSHIPS	500.00	500.00
Telephone Expense-Unrestricted	170.67	1,195.62
Dues And Subscriptions-Unrestr	232.18	690.32
Insurance-Unrestricted	.00	682.50
Member Services - Unrestricted	148.02	2,301.75
Technology-U	58.00	1,516.34
Web Development & Hosting-U	247.20	741.60
Networking	539.59	4,622.25
Salaries-Unrestricted	4,615.36	34,614.70
Group Life Insurance-Unrestric	.00	437.58
Payroll Tax Expense-Unrestrict	353.08	2,697.06
Total Operating Expenses	8,062.44	61,288.34
Net Income from Operations	9,870.84	14,789.32
Other Income (Expenses)		
Total Other Income (Expenses)	.00	.00
Net Income (Loss)	$ 9,870.84	$ 14,789.32

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
STATEMENT OF ASSETS, LIABILITIES & EQUITY
INCOME TAX BASIS
April 30, 2024

	2024
ASSETS	
Current Assets	
BBVA Compass-6011	$ (154.35)
PNC BANK	17,017.59
Total Current Assets	16,863.24
Property and Equipment	
Office Furniture And Fixtures	2,533.59
Total Property and Equipment	2,533.59
Other Assets	
Total Other Assets	.00
Total Assets	$ 19,396.83

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
STATEMENT OF ASSETS, LIABILITIES & EQUITY
INCOME TAX BASIS
April 30, 2024

	2024
LIABILITIES AND STOCKHOLDERS' EQUITY	
Current Liabilities	
Accounts Payable	(962.24)
Payroll Taxes Payable	6,190.87
Total Current Liabilities	5,228.63
Long-Term Liabilities	
Total Long Term Liabilities	.00
Total Liabilities	5,228.63
Stockholders' Equity	
Opening Balance Equity	6,794.72
Net Assets-Unrestricted	(7,415.84)
Net Income (Loss)	14,789.32
Total Stockholders' Equity	14,168.20
Total Liabilities And Stockholders' Equity	$ 19,396.83

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
Income Statement
For the One Month and the Eight Months ended May 31, 2024

	One Month Ended May 31, 2024	Eight Months Ended May 31, 2024
Sales		
Corporate Contribution	$ .00	$ 2,205.44
Escambia County Appropriations	.00	6,250.00
City of Pensacola Appropriatio	.00	60,959.36
Membership Dues	450.00	7,112.86
Total Sales	450.00	76,527.66
Cost of Goods Sold		
Gross Profit	450.00	76,527.66
Operating Expenses		
Supplies Expense-Unrestricted	.00	87.53
Office Supplies-Unrestricted	40.03	262.57
Professional Service-Unres	7.20	36.00
Accounting Service-Unrestricte	2,079.00	3,814.00
Equipment Rental-Unrestricted	.00	391.70
Occupancy Expense-Unrestricted	990.57	7,789.42
Utilities-Unrestricted	.00	960.00
Repairs & Maintenance-Equip-Un	.00	106.97
Printed Materials-Unrestricted	156.12	922.55
Automobile Expense	.00	10.00
Travel Expenses-Unrestricted	.00	5.80
Conference Costs-Unrestricted	.00	150.00
Administrative Expns-Unrstctd	61.25	86.25
SPONSORSHIPS	.00	500.00
Telephone Expense-Unrestricted	170.67	1,366.29
Dues And Subscriptions-Unrestr	136.14	826.46
Insurance-Unrestricted	.00	682.50
Member Services - Unrestricted	1,217.55	3,519.30
Technology-U	58.00	1,574.34
Web Development & Hosting-U	240.00	981.60
Networking	400.03	5,022.28
Salaries-Unrestricted	5,769.20	40,383.90
Clerical Salaries-Unrestricted	520.00	520.00
Group Life Insurance-Unrestric	.00	437.58
Payroll Tax Expense-Unrestrict	441.35	3,138.41
Total Operating Expenses	12,287.11	73,575.45
Net Income from Operations	(11,837.11)	2,952.21
Other Income (Expenses)		
Total Other Income (Expenses)	.00	.00
Net Income (Loss)	$ (11,837.11)	$ 2,952.21

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
STATEMENT OF ASSETS, LIABILITIES & EQUITY
INCOME TAX BASIS
May 31, 2024

	2024
ASSETS	
Current Assets	
BBVA Compass-6011	$ (154.35)
PNC BANK	5,180.48
Total Current Assets	5,026.13
Property and Equipment	
Office Furniture And Fixtures	2,533.59
Total Property and Equipment	2,533.59
Other Assets	
Total Other Assets	.00
Total Assets	$ 7,559.72

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
STATEMENT OF ASSETS, LIABILITIES & EQUITY
INCOME TAX BASIS
May 31, 2024

	2024
LIABILITIES AND STOCKHOLDERS' EQUITY	
Current Liabilities	
Accounts Payable	(962.24)
Payroll Taxes Payable	6,190.87
Total Current Liabilities	5,228.63
Long-Term Liabilities	
Total Long Term Liabilities	.00
Total Liabilities	5,228.63
Stockholders' Equity	
Opening Balance Equity	6,794.72
Net Assets-Unrestricted	(7,415.84)
Net Income (Loss)	2,952.21
Total Stockholders' Equity	2,331.09
Total Liabilities And Stockholders' Equity	$ 7,559.72

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
Income Statement
For the One Month and the Nine Months ended June 30, 2024

	One Month Ended June 30, 2024	Nine Months Ended June 30, 2024
Sales		
Corporate Contribution	$ .00	$ 2,205.44
Escambia County Appropriations	.00	6,250.00
City of Pensacola Appropriatio	8,326.41	69,285.77
Membership Dues	1,250.00	8,362.86
University of West Flordia	5,000.00	5,000.00
Total Sales	14,576.41	91,104.07
Cost of Goods Sold		
Gross Profit	14,576.41	91,104.07
Operating Expenses		
Supplies Expense-Unrestricted	.00	87.53
Office Supplies-Unrestricted	53.39	315.96
Professional Service-Unres	7.20	43.20
Accounting Service-Unrestricte	.00	3,814.00
Equipment Rental-Unrestricted	111.68	503.38
Occupancy Expense-Unrestricted	26.50	7,815.92
Utilities-Unrestricted	.00	960.00
Repairs & Maintenance-Equip-Un	55.00	161.97
Printed Materials-Unrestricted	109.49	1,032.04
Automobile Expense	.00	10.00
Travel Expenses-Unrestricted	.00	5.80
Conference Costs-Unrestricted	.00	150.00
Administrative Expns-Unrstctd	.00	86.25
SPONSORSHIPS	.00	500.00
Telephone Expense-Unrestricted	.00	1,366.29
Dues And Subscriptions-Unrestr	108.59	935.05
Insurance-Unrestricted	.00	682.50
Member Services - Unrestricted	629.45	4,148.75
Technology-U	58.00	1,632.34
Web Development & Hosting-U	240.00	1,221.60
Networking	75.02	5,097.30
Salaries-Unrestricted	4,615.36	44,999.26
Clerical Salaries-Unrestricted	1,040.00	1,560.00
Group Life Insurance-Unrestric	.00	437.58
Payroll Tax Expense-Unrestrict	176.54	3,314.95
Total Operating Expenses	7,306.22	80,881.67
Net Income from Operations	7,270.19	10,222.40
Other Income (Expenses)		
Total Other Income (Expenses)	.00	.00
Net Income (Loss)	$ 7,270.19	$ 10,222.40

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
STATEMENT OF ASSETS, LIABILITIES & EQUITY
INCOME TAX BASIS
June 30, 2024

	2024
ASSETS	
Current Assets	
BBVA Compass-6011	$ (154.35)
PNC BANK	12,274.13
Total Current Assets	12,119.78
Property and Equipment	
Office Furniture And Fixtures	2,533.59
Total Property and Equipment	2,533.59
Other Assets	
Total Other Assets	.00
Total Assets	$ 14,653.37

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
STATEMENT OF ASSETS, LIABILITIES & EQUITY
INCOME TAX BASIS
June 30, 2024

	2024
LIABILITIES AND STOCKHOLDERS' EQUITY	
Current Liabilities	
Accounts Payable	(962.24)
Payroll Taxes Payable	6,014.33
Total Current Liabilities	5,052.09
Long-Term Liabilities	
Total Long Term Liabilities	.00
Total Liabilities	5,052.09
Stockholders' Equity	
Opening Balance Equity	6,794.72
Net Assets-Unrestricted	(7,415.84)
Net Income (Loss)	10,222.40
Total Stockholders' Equity	9,601.28
Total Liabilities And Stockholders' Equity	$ 14,653.37

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
Income Statement
For the One Month and the Ten Months ended July 31, 2024

	One Month Ended July 31, 2024	Ten Months Ended July 31, 2024
Sales		
Corporate Contribution	$ .00	$ 2,205.44
Escambia County Appropriations	.00	6,250.00
City of Pensacola Appropriatio	.00	69,285.77
Membership Dues	725.00	9,087.86
University of West Flordia	.00	5,000.00
Total Sales	725.00	91,829.07
Cost of Goods Sold		
Gross Profit	725.00	91,829.07
Operating Expenses		
Supplies Expense-Unrestricted	.00	87.53
Office Supplies-Unrestricted	247.24	563.20
Professional Service-Unres	.00	43.20
Accounting Service-Unrestricte	.00	3,814.00
Equipment Rental-Unrestricted	55.84	559.22
Occupancy Expense-Unrestricted	1,981.14	9,797.06
Utilities-Unrestricted	.00	960.00
Repairs & Maintenance-Equip-Un	.00	161.97
Printed Materials-Unrestricted	109.49	1,141.53
Automobile Expense	.00	10.00
Travel Expenses-Unrestricted	.00	5.80
Conference Costs-Unrestricted	.00	150.00
Administrative Expns-Unrstctd	.00	86.25
SPONSORSHIPS	.00	500.00
Telephone Expense-Unrestricted	342.10	1,708.39
Dues And Subscriptions-Unrestr	110.36	1,045.41
Insurance-Unrestricted	.00	682.50
Member Services - Unrestricted	316.21	4,464.96
Technology-U	58.00	1,690.34
Web Development & Hosting-U	247.20	1,468.80
Networking	694.70	5,792.00
Salaries-Unrestricted	4,615.36	49,614.62
Clerical Salaries-Unrestricted	.00	1,560.00
Group Life Insurance-Unrestric	.00	437.58
Payroll Tax Expense-Unrestrict	353.08	3,668.03
Total Operating Expenses	9,130.72	90,012.39
Net Income from Operations	(8,405.72)	1,816.68
Other Income (Expenses)		
Total Other Income (Expenses)	.00	.00
Net Income (Loss)	$ (8,405.72)	$ 1,816.68

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
STATEMENT OF ASSETS, LIABILITIES & EQUITY
INCOME TAX BASIS
July 31, 2024

	2024
ASSETS	
Current Assets	
BBVA Compass-6011	$ (154.35)
PNC BANK	3,868.41
Total Current Assets	3,714.06
Property and Equipment	
Office Furniture And Fixtures	2,533.59
Total Property and Equipment	2,533.59
Other Assets	
Total Other Assets	.00
Total Assets	$ 6,247.65

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
STATEMENT OF ASSETS, LIABILITIES & EQUITY
INCOME TAX BASIS
July 31, 2024

	2024
LIABILITIES AND STOCKHOLDERS' EQUITY	
Current Liabilities	
Accounts Payable	(962.24)
Payroll Taxes Payable	6,014.33
Total Current Liabilities	5,052.09
Long-Term Liabilities	
Total Long Term Liabilities	.00
Total Liabilities	5,052.09
Stockholders' Equity	
Opening Balance Equity	6,794.72
Net Assets-Unrestricted	(7,415.84)
Net Income (Loss)	1,816.68
Total Stockholders' Equity	1,195.56
Total Liabilities And Stockholders' Equity	$ 6,247.65

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
Income Statement
For the One Month and the Eleven Months ended August 31, 2024

	One Month Ended August 31, 2024	Eleven Months Ended August 31, 2024
Sales		
Corporate Contribution	$ 1,797.00	$ 4,002.44
Escambia County Appropriations	13,821.66	20,071.66
City of Pensacola Appropriatio	6,023.19	75,308.96
Membership Dues	225.00	9,312.86
University of West Flordia	.00	5,000.00
Total Sales	21,866.85	113,695.92
Cost of Goods Sold		
Gross Profit	21,866.85	113,695.92
Operating Expenses		
Supplies Expense-Unrestricted	.00	87.53
Office Supplies-Unrestricted	53.03	616.23
Professional Service-Unres	.00	43.20
Accounting Service-Unrestricte	1,709.00	5,523.00
Equipment Rental-Unrestricted	55.84	615.06
Occupancy Expense-Unrestricted	.00	9,797.06
Utilities-Unrestricted	.00	960.00
Repairs & Maintenance-Equip-Un	.00	161.97
Printed Materials-Unrestricted	109.49	1,251.02
Automobile Expense	.00	10.00
Travel Expenses-Unrestricted	.00	5.80
Conference Costs-Unrestricted	.00	150.00
Administrative Expns-Unrstctd	.00	86.25
SPONSORSHIPS	.00	500.00
Telephone Expense-Unrestricted	179.41	1,887.80
Postage And Shipping-Unrestric	29.20	29.20
Dues And Subscriptions-Unrestr	74.81	1,120.22
Insurance-Unrestricted	.00	682.50
Member Services - Unrestricted	450.01	4,914.97
Technology-U	58.00	1,748.34
Web Development & Hosting-U	247.20	1,716.00
Networking	1,654.33	7,446.33
Salaries-Unrestricted	6,923.04	56,537.66
Clerical Salaries-Unrestricted	.00	1,560.00
Group Life Insurance-Unrestric	.00	437.58
Payroll Tax Expense-Unrestrict	529.62	4,197.65
Total Operating Expenses	12,072.98	102,085.37
Net Income from Operations	9,793.87	11,610.55
Other Income (Expenses)		
Total Other Income (Expenses)	.00	.00
Net Income (Loss)	$ 9,793.87	$ 11,610.55

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
STATEMENT OF ASSETS, LIABILITIES & EQUITY
INCOME TAX BASIS
August 31, 2024

	2024
ASSETS	
Current Assets	
BBVA Compass-6011	$ (154.35)
PNC BANK	13,662.28
Total Current Assets	13,507.93
Property and Equipment	
Office Furniture And Fixtures	2,533.59
Total Property and Equipment	2,533.59
Other Assets	
Total Other Assets	.00
Total Assets	$ 16,041.52

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
STATEMENT OF ASSETS, LIABILITIES & EQUITY
INCOME TAX BASIS
August 31, 2024

	2024
LIABILITIES AND STOCKHOLDERS' EQUITY	
Current Liabilities	
Accounts Payable	(962.24)
Payroll Taxes Payable	6,014.33
Total Current Liabilities	5,052.09
Long-Term Liabilities	
Total Long Term Liabilities	.00
Total Liabilities	5,052.09
Stockholders' Equity	
Opening Balance Equity	6,794.72
Net Assets-Unrestricted	(7,415.84)
Net Income (Loss)	11,610.55
Total Stockholders' Equity	10,989.43
Total Liabilities And Stockholders' Equity	$ 16,041.52

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
Income Statement
For the One Month and the Twelve Months ended September 30, 2024

	One Month Ended September 30, 2024	Twelve Months Ended September 30, 2024
Sales		
Corporate Contribution	$ 2,000.00	$ 6,002.44
Escambia County Appropriations	54,527.83	74,599.49
City of Pensacola Appropriatio	.00	75,308.96
Membership Dues	.00	9,312.86
University of West Flordia	.00	5,000.00
Total Sales	56,527.83	170,223.75
Cost of Goods Sold		
Gross Profit	56,527.83	170,223.75
Operating Expenses		
Supplies Expense-Unrestricted	374.74	462.27
Office Supplies-Unrestricted	844.82	1,461.05
Professional Service-Unres	257.20	300.40
Accounting Service-Unrestricte	.00	5,523.00
Equipment Rental-Unrestricted	55.84	670.90
Occupancy Expense-Unrestricted	1,643.85	11,440.91
Utilities-Unrestricted	52.50	1,012.50
Repairs & Maintenance-Equip-Un	.00	161.97
Printed Materials-Unrestricted	5.00	1,256.02
Advertising-Unrestricted	295.00	295.00
Automobile Expense	.00	10.00
Travel Expenses-Unrestricted	.00	5.80
Mileage Reimbursement-Unrestri	6,000.00	6,000.00
Conference Costs-Unrestricted	.00	150.00
Administrative Expns-Unrstctd	244.63	330.88
SPONSORSHIPS	.00	500.00
Telephone Expense-Unrestricted	179.40	2,067.20
Postage And Shipping-Unrestric	14.60	43.80
Dues And Subscriptions-Unrestr	52.81	1,173.03
Insurance-Unrestricted	.00	682.50
Member Services - Unrestricted	(90.50)	4,824.47
Technology-U	59.44	1,807.78
Web Development & Hosting-U	240.00	1,956.00
Networking	2,121.92	9,568.25
Salaries-Unrestricted	7,978.35	64,516.01
Clerical Salaries-Unrestricted	.00	1,560.00
Group Life Insurance-Unrestric	.00	437.58
Payroll Tax Expense-Unrestrict	176.54	4,374.19
Total Operating Expenses	20,506.14	122,591.51
Net Income from Operations	36,021.69	47,632.24
Other Income (Expenses)		
Total Other Income (Expenses)	.00	.00
Net Income (Loss)	$ 36,021.69	$ 47,632.24

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
STATEMENT OF ASSETS, LIABILITIES & EQUITY
INCOME TAX BASIS
September 30, 2024

	2024
ASSETS	
Current Assets	
BBVA Compass-6011	$ (154.35)
PNC BANK	49,507.42
Total Current Assets	49,353.07
Property and Equipment	
Office Furniture And Fixtures	2,533.59
Total Property and Equipment	2,533.59
Other Assets	
Total Other Assets	.00
Total Assets	$ 51,886.66

See accompanying notes and accountant's report.

GULF COAST MINORITY CHAMBER OF COMMERCE INC
STATEMENT OF ASSETS, LIABILITIES & EQUITY
INCOME TAX BASIS
September 30, 2024

	2024
LIABILITIES AND STOCKHOLDERS' EQUITY	
Current Liabilities	
Accounts Payable	(962.24)
Payroll Taxes Payable	5,837.78
Total Current Liabilities	4,875.54
Long-Term Liabilities	
Total Long Term Liabilities	.00
Total Liabilities	4,875.54
Stockholders' Equity	
Opening Balance Equity	6,794.72
Net Assets-Unrestricted	(7,415.84)
Net Income (Loss)	47,632.24
Total Stockholders' Equity	47,011.12
Total Liabilities And Stockholders' Equity	$ 51,886.66

See accompanying notes and accountant's report.

Local Option Sales Tax

Fund 353

Pensacola Escambia Development Commission

15

APPLICATION CHECKLIST (Required)

- x Submit a fully completed Agency Funding Request Application.
- x Submit a copy of your organization's current W-9.
- x Submit: a) Certificate of Status as a not-for-profit corporation with authorization to conduct business in the State of Florida and a Letter of Determination from the IRS confirming your organization's federally tax-exempt status; or b) Certificate of Status as an organization incorporated as a for-profit corporation or organized as a limited liability company with authorization to conduct business in the State of Florida.
- x Submit a copy of your organization's 2024 or 2025 tax return. (Form 990 or 990 -EZ with additional backup.
- x Submit a copy of your organization's most recent two years of financial statements, with audit if applicable. Updated financials may be requested by the County periodically including prior and subsequent to reward date.
- x Provide the **source** used to obtain the data that will be recorded on the quarterly metrics report and annual report.

GENERAL INFORMATION

Agency Name: **Pensacola – Escambia Promotion and Development Commission (PEDC)**
Agency Address: **3 West Garden Street Suite 618 Pensacola, FL 32502**
Program Name for which funding is being requested: **(PEDC) Funding Request FY 2027**
Amount Requested: **$600,000 – Local Option Sales Tax Economic Development Trust Fund.**
Program Contact: **Chris Platé and CC: Tabitha Lee tlee@floirdawesteda.com**
Contact Email: **cplate@floridawesteda.com** Contact Phone: **(850) 898-2201**
Description of Program:
PEDC is the County's economic development authority created by state statute in 1967 and operates via a contract with FloridaWest EDA for business development, existing industry expansion and retention, entrepreneurial development, asset development, workforce collaboration and promotion.

How many years has your organization provided services in the County? **Since 1967**
How many years has your organization received funding from the County? **Since 1967**
Explain how receiving funds from the County would impact your organization:
County funding provides the operational foundation that enables PEDC to carry out its statutory economic development mission under Florida Statute 125.045. These funds support business recruitment, existing industry expansion and retention, site and infrastructure development, and workforce alignment efforts that generate measurable job creation and private capital investment.

Without this funding, Escambia County's ability to compete for high-wage employers and major projects would be significantly reduced. Continued investment ensures sustained economic growth, expansion of the tax base, and increased household incomes for residents throughout the County.

PREVIOUS FISCAL YEAR FUNDING (If none received, mark N/A and skip to next section.)

Amount received, if applicable: **$600,000**

Briefly describe how last year's funds were used?

With a contribution of $600,000, Escambia County stands to gain an estimated $580,800 in new ad valorem tax revenue annually from projects secured in FY25. These revenues are recurring year-over-year, combined with previous years result in an annualized return on investment (CAGR) of greater than 18%—a strong fiscal return by any public investment standard. This does not include the other revenue to the school system, sheriff, etc. Total benefits to all taxing units is $1,179,508 of new revenue for FY25's activity.

Beyond the financial gains, these FY24 projects are projected to create 280 new jobs with an average annual wage exceeding the County's average wage, generating more than $15 million in new payroll each year. These high-quality, high-wage positions provide long-term economic stability for local families and drive secondary growth across the economy—including increased demand for housing, retail, and professional services.

Escambia County's investment in PEDC is not only self-sustaining—it serves as a catalyst for transformative economic growth, delivering measurable returns that benefit the entire community for years to come.

Announcements:

- **GE Vernova $70 million 40 jobs**
- **Jupiter Bach $ 6 million 100 jobs**
- **Tibbets $10 million 100 jobs**
- **AlgaPlast $0.5 million 10 jobs**
- **National Energy $1.3 million 15 jobs**

Briefly describe the County's Return on Investment relative to last year's funding and the measurable impact your program had on the citizens of Escambia County?

Escambia County's investment in PEDC and FloridaWest continues to generate measurable and compounding returns. Since 2014, the County has realized a cumulative return on investment (ROI) of 444%, with an annualized return (CAGR) of 18.47%, driven by new payroll and recurring ad valorem tax revenues generated through business recruitment and expansion efforts.

Relative to last year's funding, program activities resulted in 280 announced new jobs and $88 million in capital investment. The organization also maintains an active pipeline representing more than 2,701 potential jobs and over $3.31 billion in prospective capital investment, positioning the County for sustained future returns.

The measurable impact on Escambia County citizens includes increased access to high-wage employment opportunities, growth in household incomes, expansion of the local tax base to support essential public services, and greater economic diversification. The County's

investment in economic development is not simply an expenditure — it is a strategic, revenue-generating investment that strengthens long-term economic resilience and prosperity.

- **There is no external study, it was internal to FloridaWest EDA. We looked at all the capital investment generated by the EDA for each year, applied the appropriate depreciation schedules from Florida Department of Revenue, and applied that tax revenue against the dollars paid by the County only to the EDA.**

CURRENT FISCAL YEAR FUNDING REQUEST

Briefly explain how the requested funding will be used to support the program. Why is the program a benefit to the citizens of Escambia County?

Yes. Pursuant to Florida Statute 125.045, "County Economic Development Powers," the Legislature declares it necessary and in the public interest to facilitate the growth and creation of business enterprises within Florida's counties. The requested funding supports this statutory mandate by enabling PEDC and FloridaWest to conduct business recruitment, existing industry retention and expansion, workforce collaboration, and strategic site development activities on behalf of Escambia County.

These activities directly benefit the citizens of Escambia County by creating high-wage employment opportunities, increasing private capital investment, and expanding the ad valorem tax base that funds essential public services. Through targeted industry recruitment and support of local employers, the program strengthens household incomes, promotes economic diversification, and enhances long-term economic resilience.

The requested funding ensures that Escambia County remains proactive and competitive in securing job-creating investment, consistent with the authority and public purpose outlined in Florida law.

Is your program a governmental function or requirement? If so, please site regulatory/statutory requirement and explain:

Yes. Economic development is an authorized governmental function under Florida law. Pursuant to Florida Statute 125.045, "County Economic Development Powers," the Legislature declares that it is necessary and in the public interest for counties to facilitate the growth and creation of business enterprises, promote job creation, and expand the tax base.

The statute expressly authorizes counties to expend public funds to attract and retain businesses, stimulate economic development, and improve economic prosperity. The Pensacola–Escambia Development Commission (PEDC), created by special act of the Florida Legislature, serves as Escambia County's designated economic development entity. Through its contract with FloridaWest Economic Development Alliance, PEDC implements the County's economic development strategy, including business recruitment, existing industry retention and expansion, workforce collaboration, and industrial site development.

These activities fulfill a recognized public purpose by generating employment opportunities, increasing private capital investment, and strengthening the County's ad valorem tax base to support essential governmental services. As such, the program operates within the statutory authority granted to counties and constitutes a valid and authorized governmental function.

SIMILAR/PARTNER ORGANIZATIONS

List any other public or private organizations/agencies who provide similar services in the area, and how you have partnered with those organizations:

FloridaWest serves as the designated economic development organization for Escambia County through its contract with the Pensacola–Escambia Development Commission (PEDC). While no other organization in the area provides the same comprehensive economic development services—including targeted industry recruitment, existing industry retention and expansion, and industrial site development—economic growth is strengthened through strategic collaboration with numerous public and private partners.

We lead and facilitate the Entrepreneurial Ecosystem Group (EEG), a coordinated alliance of higher education institutions, business incubators, technical assistance providers, and funding organizations that support innovation and small business development throughout the County. This structure ensures alignment of services and avoids duplication of efforts.
FloridaWest collaborates closely with the Greater Pensacola Chamber and Visit Pensacola. We also maintain strong education-to-industry partnerships with Pensacola State College (PSC) and the University of West Florida (UWF) to align workforce development initiatives with targeted industry needs.

At the regional and state level, we work with the Florida Department of Commerce, SelectFlorida, Florida's Great Northwest, and the Northwest Florida Defense Coalition to enhance competitiveness, defend critical military assets, and promote long-term economic growth.

Through these partnerships, FloridaWest serves as both convener and implementer—bringing together key stakeholders, aligning resources, and driving coordinated economic development strategy for the benefit of Escambia County citizens.

Please differentiate your program from other similar programs and explain why you are the best agency to provide the program.

PEDC and FloridaWest EDA are uniquely positioned as Escambia County's most qualified and accountable partners for economic development. Unlike other business or community organizations that primarily serve members or specific constituencies, PEDC is an economic development authority established by Special Act Chapter 67-1365. Its governance structure includes representation from two Escambia County Commissioners, two Pensacola City Council members, and a representative from the Town of Century—ensuring direct public oversight, transparency, and alignment with countywide priorities.

PEDC's sole mission is to enhance and expand economic activity within Escambia County. To execute that mission, it contracts with FloridaWest, a dedicated public-private nonprofit economic development agency operating under a structured program of work grounded in the legislative intent of Florida Statute 125.045, which recognizes economic development as a governmental function.

Together, PEDC and FloridaWest focus exclusively on generating measurable outcomes that benefit the entire community—regardless of geography, income level, or affiliation. Unlike membership-based organizations, our work is not limited by dues or sponsorship structures; it is driven by data, strategy, and public purpose. From securing high-wage jobs and private capital investment to aligning workforce training with employer needs and advancing industrial site readiness, our efforts are designed to deliver long-term, inclusive economic growth for all residents of Escambia County.

FUNDING

Will these funds be used for salaries/administrative costs or direct programming costs? Please provide a breakdown by percentage within each category. NOTE: Only salaries directly related to the approved program are eligible for funding.

- Percentage for salaries/administrative costs: **85%**
- Percentage for direct programming costs: **15%**

The majority of funding supports salaries and benefits for professional staff directly responsible for delivering the County's economic development program, including business recruitment, existing industry retention and expansion, prospect management, and industrial site development coordination. These personnel costs are program-specific and directly tied to measurable outcomes.

The remaining portion supports direct programming expenses such as targeted marketing, prospect development, industry engagement, and strategic business recruitment activities.

If Escambia County funding is reduced, PEDC and FloridaWest would evaluate internal budget reallocations, increase private-sector fundraising efforts, and scale back certain marketing and recruitment activities. However, any reduction would directly impact the level of proactive economic development activity conducted on behalf of the County.

If only a portion of your requested funding is granted, how will you offset the difference? **100% of PEDC operational funding is provided through an Interlocal Agreement between Escambia County and the City of Pensacola. As such, County funding represents a foundational component of the County's economic development infrastructure.**

If funding is reduced, PEDC and its contract agency, FloridaWest EDA, would evaluate internal budget reallocations, adjust the scope and timing of certain marketing and recruitment initiatives, and seek additional private-sector support where feasible. However, any reduction would directly impact the level of proactive business recruitment, industry engagement, and site development coordination conducted on behalf of Escambia County.

Sustained funding is essential to maintain competitiveness, project momentum, and the measurable economic returns generated through the County's economic development program.

If the requested funding can be used as a match for other funding, please provide the details below and include the amount and match ratio:

PEDC and its partners regularly pursue Triumph Gulf Coast, state, and federal funding to support major strategic projects that drive economic growth in Escambia County.

Currently, PEDC receives approximately $500,000 from FDOT to support infrastructure and roadway improvements at The Bluffs. In FY24-25, PEDC also secured a $250,000 and an additional $125,000 in FY25-26 from the Florida Defense Reinvestment Grant to support job creation and infrastructure improvements associated with NAS Corry Station.

These external funds are restricted to capital and project-specific uses and cannot be applied to operational costs. The operational funding requested from Escambia County is not designated or committed as a required match for any specific state or federal grant program; therefore, there is no formal match ratio associated with this request.

While the requested operational funds are not used as direct matching dollars, they are critical to maintaining the organizational capacity necessary to pursue, secure, and administer larger project-based grants. In this way, County operational funding serves as the foundational investment that enables PEDC to leverage significant external capital into Escambia County.

Does your organization request funding from other governmental entities or non-profit agencies? If so, list each agency from which you request funds and the amount. Explain what those funds would be used for and whether there is any duplication of funding.

PEDC does not receive funding from other local nonprofit agencies. PEDC operational funding is provided through an Interlocal Agreement between Escambia County and the City of Pensacola. These funds support the core economic development operations of PEDC and its contract agency, FloridaWest Economic Development Alliance, including business recruitment, existing industry retention and expansion, strategic site development, and project management.

In addition to local operational funding, PEDC periodically pursues and administers state and federal project-specific grants, such as FDOT infrastructure funding and Florida Defense Reinvestment Grants. These funds are restricted to capital or project-specific purposes and cannot be used for general operations.

There is no duplication of funding. Each funding source serves a distinct purpose—local funding supports operational economic development activities, while state and federal funds are limited to specific infrastructure or programmatic initiatives.

GOALS AND METRICS

Provide "specific and measurable" metrics in the following sections:

a) Please complete the Agency Metrics Scorecard below by listing up to three primary goals this program is targeting. Provide three years of trends. If your agency received funding the previous fiscal year, use the same metrics for consistent measurement. ALL agencies are required to fill out this template.

Goals & Metrics Scorecard	FY25	FY26	FY27	% Change
1. Announced jobs from new and Expanding companies	**180**	**280**	**300**	**+7.14%**
2. Capital investment from new and expanding companies	**$78M**	**$88M**	**$90M**	**+2.27%**
3. Additional Payroll from new and expanding companies	**$10.75M**	**$15M**	**$15M**	**+0%**

b) State the source used to provide your program metrics:

Program metrics are derived from FloridaWest's Salesforce customer relationship management (CRM) system, which serves as the central tracking platform for all active prospects, announced projects, job creation commitments, capital investment projections, and existing industry engagement activities.

Data is compiled from company-submitted documentation, executed project agreements, and formal announcements, and is regularly reviewed and reported to the Pensacola–Escambia Development Commission (PEDC), Escambia County, and the City of Pensacola as part of ongoing performance reporting and accountability measures.

c) Please list up to three program goals by which your organization will measure the success of your program.

Program Goals	FY27
1. Additional jobs from expanding and new employers in primary business sectors	**300**
2. Capital investment from expanding and new employers in primary business sectors	**$90 Million**
3. Percentage of CO:LAB space Occupied by sustained entrepreneurial-driven companies	**80%**

d) Please list the actual baseline statistics/agency metrics for the performance measure(s) listed above.

Baseline for Goals	FY26
1. Additional jobs from expanding and new employers in primary business sectors	**280**
2. Capital investment from expanding and new employers in primary business sectors	**$88 million**
3. Percentage of CO:LAB space occupied by sustained entrepreneurial-driven companies	**72%**

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program, you are not required to complete the information for the previous budget year. Please add any additional income or expense sources to the table as necessary to complete your budget application. **Please round figures to the nearest whole dollar.**

INCOME TABLE			
	Most Recently Completed Budget Year - FY 2024-25	Current Budget Year FY 2025-26	Proposed Budget Year FY 2026-27
Contributions/Donations from Private Sources	$	$	$
Programmatic Income	$	$	$
County Funding/Direct Contribution	**$600,000**	**$600,000**	**$600,000**
County Funding by Other Source (a)	**$**	**$**	**$**
City Funding	**$175,000**	**$175,000**	**$175,000**
Local Non-Profit Funding	$	$	$
State Funding	$	$	$
Federal Funding	$	$	$
Memberships	$	$	$
Investment Income	$	$	$
Other Income (b)	**$ 1,138,000**	**$1,013,000**	**$388,000**
Total Income	**$1,913,000**	**$1,788,000**	**$1,163,000**

Please explain by fiscal year any amount listed in "County Funding by Other Source" line item. (Example: Commissioner Community Support funding, Sheriff's Office funding, etc.)

N/A

Please explain by fiscal year any amount listed in the "Other Income" line item.

- **$125,000 Florida Defense Reinvestment Grant** awarded to support infrastructure and job growth initiatives related to NAS Corry Station. This funding is restricted and administered as a pass-through grant.
- **$500,000 from the Florida Department of Transportation (FDOT)** for roadway improvements at The Bluffs Industrial Campus. This funding is restricted to capital improvements and is also administered as a pass-through grant.
- **$387,000 in rental income from Pegasus Laboratories** associated with property under PEDC management.
- **$1,000 in administrative fees generated through management of Escambia County's Foreign Trade Zone (FTZ #249)**, for which PEDC serves as the grantee. GE and SnackCrate are the primary FTZ users. These funds support project-specific and property-related activities and are not used for general operational expenses funded through Escambia County's direct contribution.

EXPENSES TABLE			
	Most Recently Completed Budget Year FY 2024-25	Current Budget Year FY 2025-26	Proposed Budget Year FY 2026-27
Total Number of Staff	0	0	0
Salaries and Wages	$	$	$
Employee Benefits	$	$	$
Professional Services	$ 33,500	$ 64,500	$ 100,000
Contractual Services	$ 700,000	$ 775,000	$ 775,000
Travel Expenses	$	$	$
Rentals and Leases	$	$	$
Communication	$	$	$
Postage and Freight	$	$	$
Repair and Maintenance	$	$	$
Printing and Binding	$	$	$
Marketing and Promotion	$	$	$
Fuel	$	$	$
Supplies	$	$	$
Event Expenses	$	$	$
Capitalizable Assets for County Funding (a)	$	$	$
Other Expenses (b)	$ 1,137,000	$1,012,000	$ 387,000
Total Expenses	$ 1,870,500	$ 1,851,500	$ 1,262,000
Net Income - (Revenue minus Expense)	$ 42,500	-$63,500	- $99,000

Please explain any capitalizable assets (vehicles, land, or equipment) contained in your request.
No capitalizable assets are included in this funding request. The requested County funding supports operational economic development activities, including staffing and program implementation. Capital projects such as land, buildings, roadway infrastructure, or equipment are funded separately through restricted state or federal grants and are not included in this operational funding request.

Please explain any request listed in the "Other Expenses" line item.

- **Grant expenditures associated with the Florida Defense Reinvestment Grant**, supporting infrastructure and job growth initiatives related to NAS Corry Station. These funds are restricted and administered as pass-through expenditures.
- **Grant expenditures associated with Florida Department of Transportation (FDOT) funding** for roadway improvements at The Bluffs Industrial Campus. These funds are restricted to capital infrastructure improvements and are administered as pass-through expenditures.
- **Debt service or loan-related expenses associated with the Pegasus Laboratories building**, where applicable.

These expenses are tied to specific capital or infrastructure projects and are not used for general operational activities funded through Escambia County's direct contribution.

BUDGET QUESTIONS

1. Does your agency operate on Calendar Year, State Fiscal Year, or Fiscal Year?
   Fiscal Year (October 1st – September 30th)

2. Please explain any discrepancies in the Expense Table and your agency's Financial Statements.
   Any differences between the Expense Table and PEDC's full Financial Statements are due to the scope of reporting. The Expense Table reflects only the specific program and operational activities for which funding is being requested. In contrast, the full PEDC Financial Statements include all agency-wide financial activity, including capital projects, restricted grant funds, debt service, and other project-specific transactions.
   The Expense Table is therefore a subset of the total financial activity reported in the audited financial statements and is limited to the operational program outlined in this application.

3. Please explain any Net Income (Revenue less Expense) represented in the Expense Table above on the bottom row. What is the planned use for these residual funds?
   Any net income at the end of the fiscal year is allocated to reserves. These reserve funds are maintained to ensure financial stability and operational continuity and are strategically used to support unanticipated project-related expenses, including specialized professional services, due diligence costs, and upfront expenditures associated with reimbursable state or federal grants.

   Maintaining an adequate reserve allows PEDC and its contract agency, FloridaWest EDA, to respond quickly to competitive project opportunities and emerging economic development needs while ensuring responsible fiscal management.

4. Please list the salary of the top 5 employees, names and positions of your organization. If there are multiple agencies funded by or through your agency allocation, please add those employees to this list by agency.

Name	Position	Salary
Chris Platé	**Chief Executive Officer**	**$ 190,000**
Ashley Saba	**Director of New Business**	**$ 99,000**
Danita Andrews	**Senior Director of Existing Business and Retention**	**$99,395**
Tabitha Lee	**Manager, Administrative Operations**	**$76,650**
Patrick Rooney	**Director Of Entrepreneurial Development for CO:LAB**	**$76,920**

5. Please provide the total amount of cash and investments on hand. **$429,450**

6. Does your organization charge fees for services? If so, provide a list of fees charged:
PEDC does not charge fees for services.

7. Does your organization require background checks from volunteers and staff?
PEDC does not have any Employees, All FloridaWest Employees have background checks prior to employment. PEDC does not require background checks of its volunteer board members.

8. What is the source of your reportable data?

Reportable data is derived from FloridaWest Economic Development Alliance's Salesforce customer relationship management (CRM) system, which serves as the central platform for tracking active prospects, announced projects, job creation commitments, capital investment projections, and existing industry engagement activities.

Data is based on company-submitted documentation, executed project agreements, formal public announcements, and verified capital investment commitments. Metrics are regularly reviewed and reported to the Pensacola–Escambia Development Commission (PEDC), Escambia County, and the City of Pensacola to ensure accuracy, transparency, and accountability.

ECONOMIC DEVELOPMENT AGENCIES

1. What is your agency's Strategic Plan?

PEDC's Strategic Plan is centered on expanding Escambia County's tax base, increasing household incomes, and strengthening long-term economic resilience through targeted, measurable economic development initiatives.

In partnership with FloridaWest Economic Development Alliance, the strategy focuses on five core pillars:

1. **Targeted Industry Recruitment – Proactively recruit and secure high-wage employers in key sectors including aerospace and defense, advanced manufacturing, life sciences, maritime, and cybersecurity. Emphasis is placed on industries that diversify the local economy and offer wages above the County average.**
2. **Existing Industry Retention and Expansion (BRE) – Maintain regular engagement with existing employers to support expansion opportunities, address workforce or infrastructure challenges, and prevent job loss.**
3. **Industrial Site and Infrastructure Development – Advance site readiness through strategic planning, infrastructure improvements, and asset development, including The Bluffs Industrial Campus and other strategic properties, to remain competitive in site selection processes.**
4. **Workforce Alignment and Talent Development – Collaborate with CareerSource Escarosa, Escambia County School District, Pensacola State College, and the University of West Florida to align training programs with employer needs and ensure accessible career pathways for residents.**
5. **Entrepreneurial Development and Innovation – Support startup and small business growth through CO:LAB and the broader Entrepreneurial Ecosystem Group, fostering local business creation and long-term wealth development.**

Performance is measured through announced job creation, capital investment, additional annual payroll, project pipeline growth, and site occupancy rates. This data-driven strategy ensures accountability, transparency, and measurable return on investment for Escambia County taxpayers.

2. How many jobs were created this year over last year by zip code?

32502	**15**	**jobs**
32514	**140**	**jobs**
32526	**100**	**jobs**
32535	**25**	**jobs**

3. What is the net cost per job created?

For FY24-25, the county provided $600,000 and the organization announced 280 jobs. The cost per job is $2,143. However, the primary metric for the office is job creation and capital investment.

When accounting for the combined impact of increased wages and recurring ad valorem tax revenues, the County's investment has produced an annualized return (CAGR) exceeding 18.47%, with a cumulative return on investment (ROI) of approximately 444% since 2014.

This performance reflects a strategic, revenue-generating public investment that strengthens household incomes, expands the tax base, and enhances long-term economic resilience for Escambia County.

ADDITIONAL QUESTIONS

1. How has your agency addressed "Pockets of Poverty" in Escambia County?

PEDC, through its contract with FloridaWest Economic Development Alliance, addresses economically distressed areas of Escambia County by expanding access to high-wage employment opportunities, supporting workforce alignment, and strengthening local entrepreneurship.

Our primary strategy focuses on recruiting and expanding businesses in targeted industry sectors that offer wages above the County average. By increasing the availability of quality jobs, we create pathways to upward economic mobility and long-term financial stability for residents across all areas of the County, including historically underserved communities.

We work closely with workforce development partners such as CareerSource Escarosa, Escambia County School District, Pensacola State College, and the University of West Florida to align training and credentialing programs with employer demand. These partnerships help ensure residents have access to industry-recognized certifications, technical skills training, and career pathways connected directly to hiring employers.

Additionally, through CO:LAB, we support small business development and entrepreneurship by providing affordable workspace, mentorship, and technical assistance—creating opportunities for wealth creation and local job growth within the community.

By focusing on job creation, workforce access, and entrepreneurial support, PEDC's efforts contribute to reducing economic disparities and expanding opportunity throughout Escambia County.

2. Did your agency receive any grants? List the amount and a detailed use of the funds.

Yes. During the reporting period, PEDC received the following grant funding:

- **$125,000 Florida Defense Reinvestment Grant awarded by the Florida Department of Commerce. These funds support infrastructure improvements and job growth initiatives associated with NAS Corry Station. The grant is restricted to project-specific uses and is**

administered as a pass-through expenditure to support defense-related economic resilience and expansion activities.

- **$500,000 from the Florida Department of Transportation (FDOT) to support roadway and infrastructure improvements at The Bluffs Industrial Campus. These funds are restricted to capital improvements that enhance site readiness, improve transportation access, and increase the competitiveness of the industrial park for business recruitment and expansion projects.**

Both grants are project-specific and cannot be used for general operational expenses. They support strategic infrastructure investments that strengthen Escambia County's economic development capacity and long-term competitiveness.

3. Was there any increase in membership for the local chambers?

Not Applicable. PEDC was created by Florida State Statute with an appointed board structure.

4. What are your agency's statistics on business creation and minority businesses by zip code?

PEDC does not maintain business creation or minority-owned business statistics by zip code as part of its standard performance reporting. PEDC's mission is to support economic development through job creation, capital investment, and increased tax base across all of Escambia County. In evaluating projects and opportunities, PEDC focuses on the overall economic impact to the community rather than ownership demographics.

5. Can we reduce the taxpayer subsidy?

Economic development funding through PEDC is not structured as a subsidy, but as a strategic public investment authorized under Florida Statute 125.045 and supported by the voter-approved LOST IV referendum. Economic development is recognized as a core governmental function intended to expand the tax base, create jobs, and strengthen long-term fiscal stability.

Currently, 100% of PEDC's operational funding is provided through an Interlocal Agreement between Escambia County and the City of Pensacola. In FY25 alone, capital investment projects facilitated by PEDC and FloridaWest are projected to generate approximately $1,206,315 to all County taxing units, and $580,800 directly to Escambia County alone in new recurring annual ad valorem tax revenue for Escambia County—before accounting for depreciation. These revenues compound annually, positioning the program as a net generator of new public revenue rather than a cost center.

Since 2014, the County's investment has produced an annualized return (CAGR) exceeding 18.47%, with a cumulative return on investment (ROI) of approximately 444%, driven by new payroll and recurring tax revenues.

While operational efficiencies are continually evaluated, a significant reduction in funding would limit proactive business recruitment, site development, and industry engagement activities, potentially slowing future job creation, private capital investment, and tax base

growth. Sustained investment ensures the County remains competitive in attracting high-wage employers and securing long-term revenue growth.

I hereby certify that the information provided above is a true and correct statement relating to the organization requesting funding named above.



Chris Platé

Chief Executive Officer **March 17, 2026**
Title Date

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give form to the requester. Do not send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See *Specific Instructions* on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

Pensacola-Escambia Promotion and Development Commission

2 Business name/disregarded entity name, if different from above.

Pensacola-Escambia Promotion and Development Commission

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . .

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☐ Other (see instructions)

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . ☐

5 Address (number, street, and apt. or suite no.). See instructions.

P.O. Box 1992

Requester's name and address (optional)

6 City, state, and ZIP code

Pensacola, Florida 32591

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			–			–				

or

Employer identification number

5	9	–	1	1	7	2	5	5	0

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here Signature of U.S. person [signature] Date 2/9/2024

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give form to the requester. Do not send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See *Specific Instructions* on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

Pensacola-Escambia Promotion and Development Commission

2 Business name/disregarded entity name, if different from above.

Pensacola-Escambia Promotion and Development Commission

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . .

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☐ Other (see instructions)

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . ☐

5 Address (number, street, and apt. or suite no.). See instructions.

P.O. Box 1992

Requester's name and address (optional)

6 City, state, and ZIP code

Pensacola, Florida 32591

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			–			–				

or

Employer identification number

5	9	–	1	1	7	2	5	5	0

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here Signature of U.S. person [signature] Date 2/9/2024

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

PENSACOLA-ESCAMBIA COUNTY PROMOTION AND DEVELOPMENT COMMISSION

PENSACOLA, FLORIDA

FINANCIAL STATEMENTS

SEPTEMBER 30, 2025

PENSACOLA-ESCAMBIA COUNTY PROMOTION AND DEVELOPMENT COMMISSION

PENSACOLA, FLORIDA

FINANCIAL STATEMENTS

SEPTEMBER 30, 2025

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Pensacola-Escambia County Promotion
and Development Commission
Pensacola, Florida

Opinion

We have audited the accompanying financial statements of the Pensacola-Escambia County Promotion and Development Commission (the "Commission") as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Commission as of September 30, 2025, and the changes in its financial position and the budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Commission, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Commission's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Commission's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Board of Directors
Pensacola-Escambia County Promotion
and Development Commission

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 9 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 27, 2026, on our consideration of the Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Commission's internal control over financial reporting and compliance.

Saltmarsh

Pensacola, Florida
January 27, 2026

Pensacola-Escambia County Promotion and Development Commission
Management's Discussion and Analysis
For the Year Ended September 30, 2025

Our discussion and analysis of the financial performance of the Pensacola-Escambia County Promotion and Development Commission (the "Commission") provides an overview of the Commission's financial activities for the fiscal year ended September 30, 2025. Please review it in conjunction with the Commission's financial statements.

FINANCIAL HIGHLIGHTS

- Total assets for the Commission decreased by $249,086 from 2024 primarily due to a decrease in rent receivable.
- Total liabilities decreased by $214,435 primarily due to a decrease in the note payable due to Pegasus.
- Deferred inflows of resources decreased by $263,873, which represents a reduction of unearned rent income resulting from the lease agreement with Pegasus.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (on pages 10-11) provide information about the activities of the Commission as a whole and present a longer-term view of the Commission's finances.

Reporting on the Commission as a Whole

The Statement of Net Position and the Statement of Activities

Our analysis of the Commission as a whole begins on the following page. One of the important questions asked about the Commission's finances is "Is the Commission as a whole better off or worse as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the Commission as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to accounting used by most private-sector companies. Accrual of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Commission's net assets and changes in them. You can think of the Commission's net assets, the difference between assets, what the Commission owns, and liabilities, what the Commission owes, as one way to measure the Commission's financial health, or financial position. Over time, increases or decreases in the Commission's net assets are one indicator of whether its financial health is improving or deteriorating. You will need to consider other non-financial factors, however, such as continuing local government support, to assess the overall health of the Commission.

Reporting the Commission's Funds

Notes to the Financial Statements: The notes provide additional information that is essential to a full understanding of the data provided in the government-wide financial statements. The notes to the financial statements can be found on pages 13-20 of this report.

THE COMMISSION AS A WHOLE

Statement of Net Position

The Commission's total net position changed from a year ago, increasing from $5,045,472 to $5,274,694. The following schedule compares the assets, liabilities, deferred inflows of resources and net position for the current and previous year.

Table 1
Net Position

	2025	2024
Cash and cash equivalents	$ 1,110,908	$ 1,081,482
Rent receivable	1,799,274	2,051,291
Grant receivable	94,769	121,264
Property held for resale	8,400,000	8,400,000
Technology Park property, net	5,850,000	5,850,000
Total assets	$ 17,254,951	$ 17,504,037
Accounts payable	$ 39,178	$ 98,976
Refundable advance	2,500,000	2,500,000
Technology Park payable - County	2,643,373	2,545,993
Note payable	5,060,535	5,312,552
Total liabilities	10,243,086	10,457,521
Deferred inflows of resources	1,737,171	2,001,044
Net position		
Restricted	61,198	61,198
Unrestricted	5,213,496	4,984,274
Total net position	5,274,694	5,045,472
Total liabilities, deferred inflows of resources and net position	$ 17,254,951	$ 17,504,037

The Commission's net position increased by $229,222 during fiscal year 2025 due to expenditures being less than expected.

Statement of Activities

The following schedule compares the revenues and expenditures for the current and previous fiscal year.

Table 2
Statement of Activities

	2025	2024
Revenues:		
Governmental	$ 775,000	$ 775,000
Program	989,236	1,106,654
Total revenues	1,764,236	1,881,654
Expenses:		
General government	1,535,014	1,658,379
Change in net position	229,222	223,275
Net position, beginning of year	5,045,472	4,822,197
Net position, end of year	$ 5,274,694	$ 5,045,472

Prior year revenue totaled $1,881,654 versus current year revenue of $1,764,236. This decrease is primarily due to a decrease in the Bluffs project grant revenue.

Prior year expenditures totaled $1,658,379 versus current year expenditures of $1,535,014. This decrease is primarily due to a decrease in expenditures related to the Bluffs project.

General Fund Budget

Table 3
Final Budget versus Actual Results (GAAP Basis)
General Fund

	Final Budget	Actual	Variance
Revenues			
Governmental			
Intergovernmental	$ 775,000	$ 775,000	$ -
Program			
Rent revenue	387,000	263,874	(123,126)
Grant revenue	500,000	573,193	73,193
Foreign trade zone	1,500	-	(1,500)
Interest income	19,000	134,498	115,498
Other income	2,750	17,671	14,921
	1,685,250	1,764,236	78,986
Expenditures			
Current			
General government	1,685,250	1,535,014	150,236
Net change in fund balance	$ -	$ 229,222	$ 229,222

During 2025, the final approved budget reflected $1,685,250 in revenues and $1,685,250 in expenditures. Actual expenditures were $150,236 less than budgeted expenditures. Additional budget to actual information for the Commission's General Fund is on page 12.

Pensacola-Escambia County Promotion and Development Commission
Management's Discussion and Analysis
For the Year Ended September 30, 2025

This Management Discussion and Analysis provides an overview of the Commission's activities, financial condition, and major initiatives during the fiscal year ended September 30, 2025. The report reflects continued collaboration between the Commission, FloridaWest Economic Development Alliance, Escambia County, and the City of Pensacola to promote economic growth, strengthen the industrial base, and enhance long-term competitiveness across Escambia County.

Economic Development Overview

The Commission continues to fulfill its statutory mission to promote, develop, and advance the economic growth and industrial development of Escambia County. The Commission again contracted with the Community Economic Development Association of Pensacola and Escambia County d/b/a FloridaWest Economic Development Alliance ("FloridaWest") to manage its staffing, operations, and program activities. This partnership provides a unified approach to economic development, marketing, and asset management for both entities.

Since the creation of FloridaWest, the combined efforts of both organizations have supported private-sector commitments totaling nearly 9,000 new and retained jobs, over $520 million in annual payroll, and approximately $900 million in new capital investment. These results demonstrate the long-term effectiveness of a coordinated strategy between public and private partners to grow the local economy.

During fiscal year 2024-2025, The Commission and FloridaWest announced five new projects, representing commitments for 280 new jobs, $15 million in annual payroll, and $88 million in new capital investment. These announcements occurred throughout Escambia County, furthering the overall impact of the economic development efforts for all the residents of the county.

For fiscal year 2024-2025, The Commission requested level funding from both Escambia County and the City of Pensacola. THE Commission received its full appropriation from Escambia County, and the City of Pensacola again split its funding contribution, providing a portion directly to The Commission and a portion to FloridaWest through a separate agreement to support city-specific economic development activities. These funds were used to sustain the Commission's operations, site development activities, and FloridaWest's broader mission as the community's economic development organization.

<u>Pensacola Technology Campus</u>
The Commission continues to own and manage the Pensacola Technology Campus, a property originally transferred by Escambia County and the City of Pensacola in 2008 for the purpose of creating a technology-focused employment center. Infrastructure improvements were completed in 2012, supported by a line of credit from Escambia County. Repayment of that line will occur through proceeds from lot sales, with future ad valorem revenues from the site dedicated to debt retirement once 80 percent of the developable property has been conveyed.

During fiscal year 2024-2025, The Commission advanced its marketing efforts for the Technology Campus, now strategically positioned within a growing innovation corridor anchored by The Institute for Human & Machine Cognition (IHMC) and the University of West Florida (UWF) and the downtown core. Several defense and technology companies expressed renewed interest in the property, and discussions continue regarding potential projects consistent with the site's intended high-tech and defense-related use.

The Bluffs Industrial Campus

Development of The Bluffs Industrial Campus remains a top strategic priority. From inception through the end of fiscal year 2024-2025, The Commission has administered approximately $9 million in funding from the Florida Department of Economic Opportunity (DEO) and the Florida Department of Transportation (FDOT). These funds have been used for engineering, design, and infrastructure improvements within the Lower Escambia River Basin to create large, fully served industrial sites.

During fiscal year 2025, design was completed for the new Bluffs Entrance and Transportation Corridor Improvements at the Ascend Performance Materials / Emerald Coast Utilities Authority / Chemstrand Road intersection. The project will enhance access and visibility for the region's premier industrial corridor and strengthen Escambia County's position to attract advanced manufacturing and maritime employers. In FY 2026, we anticipate bidding and beginning construction of the large roundabout section of the project.

Pegasus Laboratories Project

The Commission continues as Grantee for the $2,500,000 Triumph Gulf Coast grant supporting Pegasus Laboratories, Inc. at Ellyson Industrial Park. The project includes the acquisition and renovation of a 172,000-square-foot facility to support pharmaceutical manufacturing and research. Pegasus will create at least 63 new jobs averaging $61,204 annually and will invest $9.2 million in renovations and equipment. The project continues to progress successfully, reinforcing Escambia County's growing life-sciences cluster.

Foreign-Trade Zone #249

The Commission continues as the Grantee for Foreign-Trade Zone (FTZ) #249, serving Escambia, Santa Rosa, and Okaloosa Counties under the Alternate Site Framework. The expanded FTZ provides businesses across Northwest Florida with streamlined access to federal trade benefits, allowing new usage-driven sites to be activated in as little as 120 days. The Commission maintains compliance through annual reporting to the U.S. Department of Commerce with assistance from its designated consultant. FTZ #249 remains an important asset for global competitiveness and export expansion throughout the region.

Outlook for Fiscal Year 2025-2026

The Commission enters fiscal year 2025-2026 with strong momentum and a robust project pipeline. Continued collaboration among The Commission, FloridaWest, and its public and private partners will remain essential as the organization advances initiatives in site readiness, industrial recruitment, and innovation-driven development. Strategic focus will continue positioning Escambia County as a premier destination for advanced manufacturing jobs within the cyber/AI, aerospace, maritime, life sciences, and defense employers, ensuring that future growth delivers measurable returns in jobs, payroll, and investment.

Request for Information

This report is intended to provide a general overview of the Commission's financial activities and to inform stakeholders of major accomplishments and commitments. Questions or requests for additional information regarding this report should be directed to the FloridaWest Economic Development Alliance, 3 W. Garden Street, Suite 618, Pensacola, Florida 32502.

FINANCIAL STATEMENTS

PENSACOLA-ESCAMBIA COUNTY PROMOTION AND DEVELOPMENT COMMISSION
STATEMENT OF NET POSITION
SEPTEMBER 30, 2025

ASSETS

Cash and cash equivalents	$	1,110,908
Rent receivable		1,799,274
Grant receivable		94,769
Property held for resale		8,400,000
Technology Park property, net		5,850,000
Total Assets	$	17,254,951

LIABILITIES AND NET POSITION

Liabilities:		
Accounts payable	$	39,178
Refundable advance		2,500,000
Technology Park payable - County		2,643,373
Note payable		5,060,535
Total liabilities		10,243,086
Deferred Inflows of Resources:		
Unearned rent revenue		1,737,171
Net Position:		
Restricted		61,198
Unrestricted:		
Committed		52,309
Unassigned		5,161,187
Total net position		5,274,694
Total Liabilities, Deferred Inflows of Resources and Net Position	$	17,254,951

The accompanying notes are an integral part of these financial statements.

PENSACOLA-ESCAMBIA COUNTY PROMOTION AND DEVELOPMENT COMMISSION
STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2025

Revenues:		
Governmental -		
Intergovernmental - City	$	175,000
Intergovernmental - County		600,000
Program -		
Rent revenue		263,874
Grant revenue		573,193
Interest income		134,498
Other income		17,671
Total revenues		1,764,236
Expenses:		
Current -		
General government -		
Economic development		1,268,186
Audit and accounting		9,700
Legal		4,981
Foreign trade zone		938
Interest expense		207,686
Miscellaneous		43,523
Total expenses		1,535,014
Change in Net Position		229,222
Net Position, Beginning of Year		5,045,472
Net Position, End of Year	$	5,274,694

The accompanying notes are an integral part of these financial statements.

PENSACOLA-ESCAMBIA COUNTY PROMOTION AND DEVELOPMENT COMMISSION
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2025

	General Fund		
	Budget	Actual	Variance - Favorable (Unfavorable)
Revenues:			
Governmental -			
Intergovernmental - City	$ 175,000	$ 175,000	$ -
Intergovernmental - County	600,000	600,000	-
Program -			
Rent revenue	387,000	263,874	(123,126)
Grant revenue	500,000	573,193	73,193
Foreign trade zone	1,500	-	(1,500)
Interest income	19,000	134,498	115,498
Other income	2,750	17,671	14,921
Total revenues	1,685,250	1,764,236	78,986
Expenditures:			
Current -			
General government -			
Economic development	1,175,000	1,268,186	(93,186)
Audit and accounting	12,000	9,700	2,300
Legal	7,500	4,981	2,519
Contractual services - Foreign Trade Zone	1,250	938	312
Interest expense	375,000	207,686	167,314
Miscellaneous	114,500	43,523	70,977
Total expenditures	1,685,250	1,535,014	150,236
Net Change in Fund Balance	$ -	$ 229,222	$ 229,222

The accompanying notes are an integral part of these financial statements.

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. The Reporting Entity

The Pensacola-Escambia County Promotion and Development Commission ("the Commission") was established by the Legislature of the State of Florida to promote and develop tourism and industry in Escambia County and in the City of Pensacola. The Commission is governed by a nine-member board consisting of representatives of the Board of County Commissioners of Escambia County, the City of Pensacola City Council, the Town of Century and the Greater Pensacola Chamber. The Commission is a joint venture of Escambia County and the City of Pensacola and is economically dependent on funding from these entities.

B. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Commission.

The basis of accounting refers to when revenues, expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, revenues are considered to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

There are no material differences between the accrual basis of accounting and the modified accrual basis of accounting in the Commission's financial statements. Accordingly, separate financial statements have not been prepared for the General Fund.

The Commission reports the following fund:

Governmental Fund

The General Fund is used to account for all financial resources except those required to be accounted for in another fund.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. General Budget Policies

The Board approves total budget appropriations only. Management is authorized to transfer budget amounts between department and object codes. However, any revisions that alter the total appropriations must be approved by the Board. Therefore, the level of budgetary responsibility is by total appropriations. The operating budget amounts are supported by revenue estimates and take into account re-appropriations of accumulated surpluses to the extent necessary.

Formal budgetary integration is employed as a management device during the year.

D. Budgetary Basis of Accounting

The budget is prepared in accordance with generally accepted accounting principles.

The budget amounts shown in the financial statements are the final authorized amounts as amended during the year.

E. Restricted and Unrestricted Resources

When an expense is incurred for purposes for which both restricted and unrestricted resources are available, it is the Commission's policy to use restricted resources first, then unrestricted resources as they are needed. Within the unrestricted category, committed resources are used first, then assigned resources, if any, followed by unassigned resources as needed. The Commission establishes (and modifies or rescinds) net asset commitments by passage of a Board of Directors resolution.

F. Assets, Liabilities, and Deferred Inflows of Resources

Rent Receivable

Rent receivable is stated at the amount the Commission is entitled to under the agreement for property held for resale further described in Note 4. Management provides for probable uncollectible amounts through a provision for bad debt expense and an adjustment to a valuation allowance based on its assessment of the current status of the receivables. If any portion of the rent due under the agreement is still outstanding after management has used reasonable collection efforts, such amount will be written off through a charge to the valuation allowance and a credit to the applicable rent receivable account. As of September 30, 2025, management believes all amounts are collectible and therefore has not reserved an allowance for uncollectible rent.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Assets, Liabilities, and Deferred Inflows of Resources (Continued)

Refundable Advance

The Commission recognizes assets and liabilities associated with voluntary nonexchange transactions when all applicable eligibility requirements are met or the resources are received, whichever is first. When resources are received in advance of eligibility requirements being met, the Commission records such funding as a refundable advance until all eligibility requirements and stipulations associated with the funding have been met, at which point in time, the funding is recognized as revenue.

Deferred Inflows of Resources

The Commission has implemented the provisions of GASB Statement Nos. 63 and 65. Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, provides financial reporting guidance for deferred outflows and inflows of resources, originally introduced and defined in GASB Concepts Statement No. 4, *Elements of Financial Statements*, as an acquisition or consumption, respectively, of net assets applicable to a future reporting period. Further, Concepts Statement No. 4 also identifies net position as the residual of all other elements presented in a Statement of Net Position. Statement No. 65, *Items Previously Reported As Assets and Liabilities*, reclassifies and recognizes certain items that were formerly reported as assets and liabilities as one of the four financial statement elements, (1) deferred outflows of resources, (2) outflows of resources, (3) deferred inflows of resources, and (4) inflows of resources. Concepts Statement No. 4 requires that deferred outflows and deferred inflows be recognized only in those instances specifically identified in GASB pronouncements. Statement No. 65 provides that guidance.

The Commission reports increases and decreases in net position that relate to future periods as deferred inflows of resources and deferred outflows of resources, respectively, in a separate section of the statement of net position.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 2 - CASH AND INVESTMENTS

The investment of surplus funds is governed by the provisions of Section 218.415, Florida Statutes, as to the types of investments that can be made. Investments authorized by the statute include:

(a) The Local Government Surplus Funds Trust Fund, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act, as provided in Section 163.01.
(b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency.
(c) Interest-bearing time deposits or savings accounts in qualified public depositories, as defined in Section 280.02.
(d) Direct obligations of the U.S. Treasury.

The Commission has no investment policy that would further limit its investment choices.

Deposits:

Chapter 280, Florida Statutes, provides that deposits must be placed in a depository designated under the provisions of Chapter 136 and the regulations of the Department of Banking and Finance as a qualified public depository. As such, these deposits are considered to be fully insured.

The Commission's deposits at year end were entirely covered by federal depository insurance or pooled collateral held by the State Treasurer under the provisions of Chapter 280, Florida Statutes. At September 30, 2025, the carrying amount and bank balance of the Commission's deposits was $1,110,908.

NOTE 3 - TECHNOLOGY PARK

In 2008, the Commission entered into an interlocal agreement (the "Agreement") with Escambia County (the "County"), the City of Pensacola (the "City") and the Community Redevelopment Agency ("CRA") of the City of Pensacola to develop a Technology Park in downtown Pensacola. Pursuant to the Agreement, the County and the City conveyed certain property to the Commission with a fair value of $6,900,000 and $1,425,000, respectively. The development of the Technology Park has been completed, and the property is now considered to be held for resale. During the year ended September 30, 2013, the Commission recorded a fair value adjustment of $5,718,106 to account for a decrease in fair value of the Technology Park property.

Under the Agreement, this property was conveyed to the Commission subject to a right of re-entry if certain goals were not met. The County provided a line of credit to fund development of the Technology Park infrastructure. Also, the County and City were to receive 83% and 17%, respectively, of the proceeds from sales of lots in the Technology Park after the County was reimbursed for all funding provided with the line of credit.

During 2013, the Agreement was amended so that County and City no longer require the Commission to reimburse the respective property interests conveyed unto it. The forgiveness of debt totaling $4,069,512 was recorded in the statement of activities. Net proceeds from the sale of lots will be applied to the County line of credit until the line of credit is repaid in its entirety, at which time any additional proceeds from the sale of lots will remain with the Commission for future economic development projects. See Note 8 for further information.

Once eighty percent of the developable square footage of the Technology Park has been conveyed by the Commission to a third party, the net ad valorem property tax received by the City and by the County from the properties within the Technology Park shall be applied to repayment of any remaining balance on the line of credit.

Infrastructure costs of $3,243,106 have been capitalized, of which $1,926,938 were funded by the County. The remaining infrastructure costs of $1,316,168 were funded by a grant.

NOTE 3 - TECHNOLOGY PARK (Continued)

The following is a summary of the carrying value of the Technology Park property and the associated liability due to the County as of September 30, 2025:

	County	City	Total
Initial land conveyance	$ 6,900,000	$ 1,425,000	$ 8,325,000
Infrastructure funded by County	1,926,938	-	1,926,938
Infrastructure funded by grant	1,316,168	-	1,316,168
Technology Park property at cost	$ 10,143,106	$ 1,425,000	11,568,106
Fair value adjustment			(5,718,106)
Technology Park property at fair value			5,850,000
Accrued interest and other			862,885
Forgiveness of debt			(4,069,512)
Technology Park payable			$ 2,643,373

The Technology Park payable accrues interest at the monthly yield rate required by the State Board of Administration for inter-fund loans and the County Investment Policy (4.39% at September 30, 2025).

NOTE 4 - PROPERTY HELD FOR RESALE

During the year ended September 30, 2022, the Commission entered into a collaborative agreement with Pegasus Laboratories, Inc. ("Pegasus") to finance the purchase of land and a warehouse for $8.4 million from a third-party for use by Pegasus. The purchase was partially financed by the Commission with Triumph grant funding in the amount of $2.5 million, with the remaining $5.9 million financed by a promissory note payable to Pegasus. The Commission will retain ownership of the warehouse and will lease the space to the Pegasus throughout the incentive period of the grant, at which point the Commission will transfer ownership of the facility to Pegasus, if certain conditions have been met.

The warehouse is classified by the Commission as property held for resale, and as such, the facility will not be depreciated. As of September 30, 2025, the Commission had rent receivable and deferred inflows of resources representing unearned rent revenue, each in the amount of $2 million, relating to the arrangement. The Commission also had an outstanding note payable of $5.5 million due under the promissory note due to Pegasus as of September 30, 2025. In addition, the $2.5 million Triumph grant funding is considered a refundable advance within the statement of net position until certain conditions of the grant agreement have been satisfied.

NOTE 5 - NOTE PAYABLE

The note payable is summarized as follows:

Note payable to private company, monthly payments of $30,184 including interest at 2.12%, matures April 1, 2032	$ 5,060,535

Scheduled maturities of the note payable are as follows:

Year ending September 30,	Principal	Interest
2026	257,411	104,792
2027	262,922	99,281
2028	268,550	93,653
2029	274,299	87,904
2030	280,171	82,032
2031 - 2032	3,717,182	478,334
	$ 5,060,535	$ 945,996

NOTE 6 - NET POSITION

Restricted net position includes $61,198 contributed by the Emerald Coast Utilities Authority, which is restricted for economic development in the General Fund.

Committed net position includes $52,309 of funds for future commerce park marketing and/or improvements.

NOTE 7 - RISK MANAGEMENT

The Commission is exposed to various levels of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. To mitigate some of those risks, the Commission maintains a directors and officers liability policy and a commercial general liability policy. There have been no losses for these risks in any of the prior three fiscal years, and the Commission is not aware of any material liabilities related to these risks as of September 30, 2025.

NOTE 8 - COMMITMENTS AND CONTINGENCIES

FloridaWest Promotion Commitment:

The Commission has engaged the Community Economic Development Association, Inc. d/b/a FloridaWest Economic Development Alliance to promote economic development for the year ending September 30, 2026, for a fee of $675,000.

Bluffs Contract Commitments:

The Commission has outstanding contract commitments relating to the Bluffs Project totaling $663,355.

Triumph Gulf Coast Grant:

As described in Note 4, the Commission has received grant funding relating to an economic development incentive project upon which certain conditions must be met in order for the Commission to recognize revenue and retain the funds. The funding has been recorded in the statement of net position as a refundable advance. As of September 30, 2025, the Commission has not yet met those conditions. In the event conditions are not met, the Commission will have to return the $2.5 million of funding received.

Technology Park Agreement:

As discussed in Note 3, the Commission entered into, and later amended, the "Agreement with the County, the City and the CRA of the City to develop a Technology Park in downtown Pensacola". Under the amended agreement, the City and County have a right of re-entry on the property if the Commission does not sell at least one lot or enter into a long-term lease, not less than 15 years in duration, of at least one lot by September 6, 2016. As of September 30, 2025, the Commission has not yet sold or entered into a long-term lease for any of the Technology Park lots. However, neither the County nor the City had indicated that they will exercise their right of re-entry.

OTHER REPORTS

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Directors
Pensacola-Escambia County Promotion
and Development Commission
Pensacola, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Pensacola-Escambia County Promotion and Development Commission (the "Commission") as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements, and have issued our report thereon dated January 27, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Commission's internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commission's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control that we consider to be material weaknesses.

Finding 2025-01: Bookkeeping and Accrual Accounting

During the audit, we noted multiple areas where adjustments were needed in order for the financial statements to be presented in accordance with U.S. GAAP:

- Opening net position was misstated by $4,988 when compared to the audited balance for the year ended September 30, 2025 due to audit entries not posted.

- The amount due to the County under the Technology Park line of credit had not been updated to include $97,380 in interest expense incurred during the year.

- Pegasus rent receivable was misstated by $1,336, deferred revenue was misstated by $9,730, and revenue was misstated by $8,394.

- Entry was needed to adjust $6,565 overpayment of sales tax by Pegasus out of income and into accounts payable.

The above discrepancies resulted in $1,336 in overstated assets, $94,215 in understated liabilities, $4,988 in overstated net position, $6,817 in understated revenues, and $97,380 in understated expenses.

We recommend that all supporting schedules for accounts on the statement of net position are reconciled to the general ledger on a regular basis and errors are remedied before year-end. We further recommend reviewing revenue and expenditure accounts at year-end to determine whether all necessary adjustment entries have been recorded.

Management's Response:

In response to the bullet points noted in the Audit Findings above:

- These audit entries were missed during the transition of the CFO service firms. Management will enter all adjusting entries when they are received, and the net position will be reconciled monthly.

- Management will obtain an updated amortization schedule from the County and will use to verify and record interest balance monthly. The annual interest amount will be verified with the County as part of the annual closing procedures to ensure that they are reported accurately.

- Management will obtain a detailed amortization schedule supporting the Pegasus lease. Going forward, management will reconcile rent receivable, deferred revenue, and rental revenue to the amortization schedule on a monthly basis and as part of year-end closing procedures to ensure balances are accurate and properly recorded in future periods.

- Pegasus continued to remit their previous rental payment amount following the reduction in the sales tax rate. The resulting excess sales tax collected was recorded in a separate sales tax income line item. We have since reimbursed Pegasus for all overpaid amounts. We no longer collect sales tax on this lease, so there will be no further issues going forward.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Commission's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Pensacola-Escambia County Promotion and Development Commission's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Commission's response to the findings identified in our audit and described previously. The Commission's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Board of Directors
Pensacola-Escambia County Promotion
and Development Commission

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Pensacola, Florida
January 27, 2026

INDEPENDENT ACCOUNTANT'S REPORT
ON COMPLIANCE WITH SECTION 218.415, FLORIDA STATUTES

Board of Directors
Pensacola-Escambia County Promotion
And Development Commission
Pensacola, Florida

We have examined Pensacola-Escambia County Promotion and Development Commission's (the "Commission's") compliance with Section 218.415, Florida Statutes, regarding the investment of public funds during the year ended September 30, 2025. Management is responsible for the Commission's compliance with those requirements. Our responsibility is to express an opinion on the Commission's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the Commission's compliance with those requirements and performing such procedures as we considered necessary in the circumstances. We believe that our examination provided a reasonable basis for our opinion. Our examination does not provide a legal determination on the Commission's compliance with specified requirements.

In our opinion, the Commission complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2025.

This report is intended solely for the information and use of the Commission and the Auditor General, State of Florida, and is not intended to be and should not be used by anyone other than these specified parties.

Saltmarsh

Pensacola, Florida
January 27, 2026

MANAGEMENT LETTER

To the Board of Directors
Pensacola-Escambia County Promotion
and Development Commission
Pensacola, Florida

Report on the Financial Statements

We have audited the financial statements of the Pensacola-Escambia County Promotion and Development Commission (the "Commission"), as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated January 27, 2026.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountant's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated January 27, 2026, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, require that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. Presented below is the status of the prior-year audit findings and recommendations.

Finding 2024-01 identified several bookkeeping and accrual-related issues that required significant year-end adjustments in order for the financial statements to conform to U.S. GAAP. To address these issues, we recommended that all supporting schedules for accounts on the statement of net position be reconciled to the general ledger on a regular basis and errors are remedied before year-end. We further recommended reviewing revenue and expenditure accounts at year-end to determine whether all necessary accrual entries have been recorded.

As noted in our current-year report on internal control and compliance, similar issues were identified during the 2025 audit and are presented in Finding 2025-01 in the Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The official title for the Pensacola-Escambia County Promotion and Development Commission is disclosed in the notes to the financial statements. The Pensacola-Escambia County Promotion and Development Commission was established by Chapters 67-1365 and 89-481, Laws of Florida. There are no component units.

Financial Condition and Management

Sections 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the Commission has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the Commission did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Section 10.554(1)(i)5.c. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the Commission. It is management's responsibility to monitor the Commission's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations, except as reported in Finding 2025-01 in our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*.

Specific Information - Dependent Special District

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Commission reported:

a. The total number of Commission employees compensated in the last pay period of the district's fiscal year as zero (0).

b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the Commission's fiscal year as zero (0).

c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as $0.

d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as $0.

e. There were no construction projects with a total cost of at least $65,000 approved by the Commission that are scheduled to begin on or after October 1 of the fiscal year being reported.

f. The Commission's budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported did not differ from the final adopted budget.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or fraud, waste or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Directors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

Saltmarsh

Pensacola, Florida
January 27, 2026

Saltmarsh

Saltmarsh, Cleaveland & Gund

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

PENSACOLA-ESCAMBIA COUNTY PROMOTION AND DEVELOPMENT COMMISSION

PENSACOLA, FLORIDA

FINANCIAL STATEMENTS

SEPTEMBER 30, 2024

PENSACOLA-ESCAMBIA COUNTY PROMOTION AND DEVELOPMENT COMMISSION

PENSACOLA, FLORIDA

FINANCIAL STATEMENTS

SEPTEMBER 30, 2024

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Pensacola-Escambia County Promotion
and Development Commission
Pensacola, Florida

Opinion

We have audited the accompanying financial statements of the Pensacola-Escambia County Promotion and Development Commission (the "Commission") as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Commission as of September 30, 2024, and the changes in its financial position and the budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Commission, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Commission's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Commission's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Board of Directors
Pensacola-Escambia County Promotion
and Development Commission

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 9 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 13, 2025, on our consideration of the Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Commission's internal control over financial reporting and compliance.

Saltmarsh Cleaveland & Gund

Pensacola, Florida
January 13,2025

Pensacola-Escambia County Promotion and Development Commission
Management's Discussion and Analysis
For the Year Ended September 30, 2024

Our discussion and analysis of the financial performance of the Pensacola-Escambia County Promotion and Development Commission (the "Commission") provides an overview of the Commission's financial activities for the fiscal year ended September 30, 2024. Please review it in conjunction with the Commission's financial statements.

FINANCIAL HIGHLIGHTS

- Total assets for the Pensacola-Escambia County Promotion and Development Commission decreased by $58,100 from 2023 primarily due to a decrease in rent receivable offset by an increase in cash and cash equivalents and grant receivable.
- Total liabilities decreased by $17,493 primarily due to a decrease in the note payable due to Pegasus offset by an increase in Technology Park payable – County.
- Deferred inflows of resources decreased by $263,882, which represents a reduction of unearned rent income resulting from the lease agreement with Pegasus.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (on pages 10-11) provide information about the activities of the Commission as a whole and present a longer-term view of the Commission's finances.

Reporting on the Commission as a Whole

The Statement of Net Position and the Statement of Activities

Our analysis of the Commission as a whole begins on the following page. One of the important questions asked about the Commission's finances is "Is the Commission as a whole better off or worse as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the Commission as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to accounting used by most private-sector companies. Accrual of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Commission's net assets and changes in them. You can think of the Commission's net assets, the difference between assets, what the Commission owns, and liabilities, what the Commission owes, as one way to measure the Commission's financial health, or financial position. Over time, increases or decreases in the Commission's net assets are one indicator of whether its financial health is improving or deteriorating. You will need to consider other non-financial factors, however, such as continuing local government support, to assess the overall health of the Commission.

Reporting the Commission's Funds

Notes to the Financial Statements: The notes provide additional information that is essential to a full understanding of the data provided in the government-wide financial statements. The notes to the financial statements can be found on pages 13-20 of this report.

THE COMMISSION AS A WHOLE

Statement of Net Position

The Commission's total net position changed from a year ago, increasing from $4,822,197 to $5,045,472. The following schedule compares the assets, liabilities, deferred inflows of resources and net position for the current and previous year.

Table 1
Net Position

	2024	2023
Cash and cash equivalents	$ 1,081,482	$ 988,553
Rent receivable	2,051,291	2,298,025
Grant receivable	121,264	15,737
Prepaid expenses	-	9,822
Property held for resale	8,400,000	8,400,000
Technology Park property, net	5,850,000	5,850,000
Total assets	$ 17,504,037	$ 17,562,137
Accounts payable	$ 98,976	$ 5,352
Refundable advance	2,500,000	2,500,000
Technology Park payable - County	2,545,993	2,430,702
Note payable	5,312,552	5,538,960
Total liabilities	10,457,521	10,475,014
Deferred inflows of resources	2,001,044	2,264,926
Net position		
Restricted	61,198	61,198
Unrestricted	4,984,274	4,760,999
Total net position	5,045,472	4,822,197
Total liabilities, deferred inflows of resources and net position	$ 17,504,037	$ 17,562,137

The Commission's net position increased by $223,275 during fiscal year 2024 primarily from increased Bluffs project grant revenue.

Statement of Activities

The following schedule compares the revenues and expenditures for the current and previous fiscal year.

Table 2
Statement of Activities

	2024	2023
Revenues:		
Governmental	$ 775,000	$ 775,000
Program	1,106,654	525,158
Total revenues	1,881,654	1,300,158
Expenses:		
General government	1,658,379	1,046,224
Change in net position	223,275	253,934
Net position, beginning of year	4,822,197	4,568,263
Net position, end of year	$ 5,045,472	$ 4,822,197

Prior year revenue totaled $1,300,158 versus current year revenue of $1,881,654. This increase is primarily due to an increase in the Bluffs project grant revenue.

Prior year expenditures totaled $1,046,224 versus current year expenditures of $1,658,379. This increase is primarily due to an increase in expenditures related to the Bluffs project.

General Fund Budget

Table 3
Final Budget versus Actual Results (GAAP Basis)
General Fund

	Final Budget	Actual	Variance
Revenues			
Governmental			
Intergovernmental	$ 775,000	$ 775,000	$ -
Program			
Rent revenue	387,000	263,868	(123,132)
Grant revenue	500,000	683,918	183,918
Foreign trade zone	1,500	2,778	1,278
Interest income	19,000	143,729	124,729
Other income	2,750	12,361	9,611
	1,685,250	1,881,654	196,404
Expenditures			
Current			
General government	1,685,250	1,658,379	26,871
Net change in fund balance	$ -	$ 223,275	$ 223,275

During 2024, the final approved budget reflected $1,685,250 in revenues and $1,685,250 in expenditures. Actual expenditures were $26,871 less than budgeted expenditures. Additional budget to actual information for the Commission's General Fund is on page 12.

ECONOMIC FACTORS

The economic development mission of the Commission remains constant. The Commission contracted with the Community Economic Development Association of Pensacola and Escambia County d/b/a FloridaWest Economic Development Alliance ("FloridaWest") for all its staffing and operational activities again this past year. This includes performing management duties on behalf of the Commission, economic development, and marketing. Since the creation of FloridaWest, the combined efforts of both organizations have supported a commitment from private companies to create/retain 8,549 jobs, $498 million in annual payroll, and $831 million in new capital investments. The Commission requested level funding from Escambia County and the City of Pensacola for the fiscal year 2023/2024. The funds were used for the activities of the Commission as well as for Florida West's public funding contribution. Escambia County granted the funding request to the Commission. Half of the funding request from the City of Pensacola came to the Commission and the other half of the funding for economic development came to FloridaWest under a separate agreement.

The Commission took ownership of property from Escambia County and the City of Pensacola for the purpose of developing it into a Technology Campus during 2008. Construction of the initial infrastructure for the Campus, partially funded with a line of credit from Escambia County, was completed in June 2012. In December 2012, the Commission sought to re-appraise the Technology Campus value to more accurately reflect the current market value of the property. Also, in fiscal year 2013 the Commission approved an updated version of the Inter-local Agreement between the Commission, City of Pensacola, Escambia County and the Community Redevelopment Agency ("CRA"), which included both City and County forgiveness of debt for the Technology Campus property and the ability to market and sell or lease the property independently of City or County approval. The line of credit from Escambia County will be paid for using proceeds from the sale of the lots on the Technology Campus. Once eighty percent of the developable square footage of the Technology Campus has been conveyed by the Commission to a third party, the net ad valorem property tax received by the City and by the County from the properties within the Campus shall be applied to repayment of the line of credit.

The letter of interest from a private company to construct a multi-tenant facility previously received by the Commission has expired. The Commission continues to work to identify the right project that has the highest and best use for the park.

The development of the "Bluffs" continues to be a high priority project for the Commission. Beginning in fiscal year 2014/2015 to the end of fiscal year 2023/2024, the Commission has received and spent approximately $9 million from the Department of Economic Opportunity ("DEO") and the Florida Department of Transportation ("FDOT"). The Commission was appropriated legislative funding from the State of Florida for fiscal year 2023 in the amount of $5,000,000 for a transportation infrastructure project from FDOT. All funding is associated with developing sites along the Lower Escambia River Basin into major industrial sites to target high-energy, aerospace, or other industrial-manufacturing businesses to boost economic development and job growth. All grant contracting and work with this phase is associated with the Bluffs Entrance at Ascend Performance Materials/Emerald Coast Utilities Authority/Chemstrand Road Intersection. Planning, engineering, design and construction for the entrance to The Bluffs Industrial Corridor and Transportation Upgrades at the multi-leg intersection of New Chemstrand Road, Old Chemstrand Road, Emerald Coast Utilities Authority's entrance drive and Ascend Performance Materials entrance drive(s).

The Commission was awarded a grant for up to $6,000,000 from Triumph Gulf Coast in March 2024 to provide partial funding for construction of a 38,750+- sq. ft. building to be constructed by Space Florida, at Pensacola State College's main campus to house offices and research and development activities of American Lightweight Materials Manufacturing Innovation Institute ("ALMMII"),d/b/a LIFT, a Michigan corporation as part of the Manufacturing USA network. The estimated total cost of the project is $21,000,000 with the Triumph Gulf Coast grant providing up to $6,000,000, and match requirements provided by Space Florida (of not less than $8,000,000) and LIFT providing not less than $7,000,000. This project will catalyze establishment of the institute, and upon completion of the facility will create 36 new jobs paying an average wage of $113,083 per year and will enable $32 million in competitively awarded federal research grants and contracts focused on next-generation materials within aerospace and defense, automotive, ship-building and the advanced manufacturing cluster; as well as providing substantial, collaborative, assistance and convening experts in manufacturing and innovation, to mentor a minimum of 100 companies and entrepreneurs within the NW Florida area. This type of research and development project is expected to seed the acceleration of advanced manufacturing capabilities, thereby strengthening resiliency of the manufacturing cluster in Pensacola, Escambia County and throughout Northwest Florida as a whole. No expenditures were incurred related to this project as of September 30, 2024.

The Commission continues as Grantee of the $2,500,000 Triumph Gulf Coast grant to provide partial funding to acquire land and renovate a 172,000+- square foot building at Ellyson Field Industrial Park in Pensacola, Florida, which Property was then leased by the Commission to Pegasus Laboratories, Inc. ("Pegasus"), a Missouri corporation. Pegasus will create at least sixty-three new jobs at an average wage of not less than $61,204. Pegasus will also invest $3,800,000 in renovation (buildout to suit their specialized operation) and approximately $5,465,000 for necessary R&D and manufacturing equipment.

The Commission remains the Grantee for Foreign-Trade Zone ("FTZ") #249 and continues to fulfill all its responsibilities as the designated grantee for FTZ #249. On October 21, 2021, the U.S. Department of Commerce, Foreign Trade Zone Board approved application to reorganize and expand FTZ #249 under the alternate site framework (ASF) with a service area of Escambia County, Santa Rosa and Okaloosa Counties. The expanded FTZ #249 territory extends advantages to serve companies located anywhere within the 3-county area and under the ASF; new Usage-Driven sites can be approved in as little as 120 days. The Commission, with the assistance of its QAD consulting company, submits its annual FTZ #249's activity to the Foreign Trade Zone Board.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the Commission's finances for all those with interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the FloridaWest Economic Development Alliance, 3 W. Garden Street, Suite 618, Pensacola, Florida 32502.

FINANCIAL STATEMENTS

PENSACOLA-ESCAMBIA COUNTY PROMOTION AND DEVELOPMENT COMMISSION
STATEMENT OF NET POSITION
SEPTEMBER 30, 2024

ASSETS

Cash and cash equivalents	$	1,081,482
Rent receivable		2,051,291
Grant receivable		121,264
Property held for resale		8,400,000
Technology Park property, net		5,850,000
Total Assets	$	17,504,037

LIABILITIES AND NET POSITION

Liabilities:		
Accounts payable	$	98,976
Refundable advance		2,500,000
Technology Park payable - County		2,545,993
Note payable		5,312,552
Total liabilities		10,457,521
Deferred Inflows of Resources:		
Unearned rent revenue		2,001,044
Net Position:		
Restricted		61,198
Unrestricted:		
Committed		52,309
Unassigned		4,931,965
Total net position		5,045,472
Total Liabilities, Deferred Inflows of Resources and Net Position	$	17,504,037

The accompanying notes are an integral part of these financial statements.

PENSACOLA-ESCAMBIA COUNTY PROMOTION AND DEVELOPMENT COMMISSION
STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2024

Revenues:		
Governmental -		
Intergovernmental - City	$	175,000
Intergovernmental - County		600,000
Program -		
Rent revenue		263,868
Grant revenue		683,918
Foreign trade zone		2,778
Interest income		143,729
Other income		12,361
Total revenues		1,881,654
Expenses:		
Current -		
General government -		
Economic development		1,389,882
Audit and accounting		9,200
Legal		6,077
Interest expense		230,760
Miscellaneous		22,460
Total expenses		1,658,379
Change in Net Position		223,275
Net Position, Beginning of Year		4,822,197
Net Position, End of Year	$	5,045,472

The accompanying notes are an integral part of these financial statements.

PENSACOLA-ESCAMBIA COUNTY PROMOTION AND DEVELOPMENT COMMISSION
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2024

	General Fund		
	Budget	Actual	Variance - Favorable (Unfavorable)
Revenues:			
Governmental -			
Intergovernmental - City	$ 175,000	$ 175,000	$ -
Intergovernmental - County	600,000	600,000	-
Program -			
Rent revenue	387,000	263,868	(123,132)
Grant revenue	500,000	683,918	183,918
Foreign trade zone	1,500	2,778	1,278
Interest income	19,000	143,729	124,729
Other income	2,750	12,361	9,611
Total revenues	1,685,250	1,881,654	196,404
Expenditures:			
Current -			
General government -			
Economic development	1,175,000	1,389,882	(214,882)
Audit and accounting	12,000	9,200	2,800
Legal	7,500	6,077	1,423
Contractual services - Foreign Trade Zone	1,250	-	1,250
Interest expense	375,000	230,760	144,240
Miscellaneous	114,500	22,460	92,040
Total expenditures	1,685,250	1,658,379	26,871
Net Change in Fund Balance	$ -	$ 223,275	$ 223,275

The accompanying notes are an integral part of these financial statements.

NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. The Reporting Entity

The Pensacola-Escambia County Promotion and Development Commission ("the Commission") was established by the Legislature of the State of Florida to promote and develop tourism and industry in Escambia County and in the City of Pensacola. The Commission is governed by a nine member board consisting of representatives of the Board of County Commissioners of Escambia County, the City of Pensacola City Council, the Town of Century and the Greater Pensacola Chamber. The Commission is a joint venture of Escambia County and the City of Pensacola and is economically dependent on funding from these entities.

B. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Commission.

The basis of accounting refers to when revenues, expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, revenues are considered to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

There are no material differences between the accrual basis of accounting and the modified accrual basis of accounting in the Commission's financial statements. Accordingly, separate financial statements have not been prepared for the General Fund.

The Commission reports the following fund:

Governmental Fund

The General Fund is used to account for all financial resources except those required to be accounted for in another fund.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. General Budget Policies

The Board approves total budget appropriations only. Management is authorized to transfer budget amounts between department and object codes. However, any revisions that alter the total appropriations must be approved by the Board. Therefore, the level of budgetary responsibility is by total appropriations. The operating budget amounts are supported by revenue estimates and take into account re-appropriations of accumulated surpluses to the extent necessary.

Formal budgetary integration is employed as a management device during the year.

D. Budgetary Basis of Accounting

The budget is prepared in accordance with generally accepted accounting principles.

The budget amounts shown in the financial statements are the final authorized amounts as amended during the year.

E. Restricted and Unrestricted Resources

When an expense is incurred for purposes for which both restricted and unrestricted resources are available, it is the Commission's policy to use restricted resources first, then unrestricted resources as they are needed. Within the unrestricted category, committed resources are used first, then assigned resources, if any, followed by unassigned resources as needed. The Commission establishes (and modifies or rescinds) net asset commitments by passage of a Board of Directors resolution.

F. Assets, Liabilities, and Deferred Inflows of Resources

Rent Receivable

Rent receivable is stated at the amount the Commission is entitled to under the agreement for property held for resale further described in Note 4. Management provides for probable uncollectible amounts through a provision for bad debt expense and an adjustment to a valuation allowance based on its assessment of the current status of the receivables. If any portion of the rent due under the agreement is still outstanding after management has used reasonable collection efforts, such amount will be written off through a charge to the valuation allowance and a credit to the applicable rent receivable account. As of September 30, 2024, management believes all amounts are collectible and therefore has not reserved an allowance for uncollectible rent.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Assets, Liabilities, and Deferred Inflows of Resources (Continued)

Refundable Advance

The Commission recognizes assets and liabilities associated with voluntary nonexchange transactions when all applicable eligibility requirements are met or the resources are received, whichever is first. When resources are received in advance of eligibility requirements being met, the Commission records such funding as a refundable advance until all eligibility requirements and stipulations associated with the funding have been met, at which point in time, the funding is recognized as revenue.

Deferred Inflows of Resources

The Commission has implemented the provisions of GASB Statement Nos. 63 and 65. Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, provides financial reporting guidance for deferred outflows and inflows of resources, originally introduced and defined in GASB Concepts Statement No. 4, *Elements of Financial Statements*, as an acquisition or consumption, respectively, of net assets applicable to a future reporting period. Further, Concepts Statement No. 4 also identifies net position as the residual of all other elements presented in a Statement of Net Position. Statement No. 65, *Items Previously Reported As Assets and Liabilities*, reclassifies and recognizes certain items that were formerly reported as assets and liabilities as one of the four financial statement elements, (1) deferred outflows of resources, (2) outflows of resources, (3) deferred inflows of resources, and (4) inflows of resources. Concepts Statement No. 4 requires that deferred outflows and deferred inflows be recognized only in those instances specifically identified in GASB pronouncements. Statement No. 65 provides that guidance.

The Commission reports increases and decreases in net position that relate to future periods as deferred inflows of resources and deferred outflows of resources, respectively, in a separate section of the statement of net position.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 2 - CASH AND INVESTMENTS

The investment of surplus funds is governed by the provisions of Section 218.415, Florida Statutes, as to the types of investments that can be made. Investments authorized by the statute include:

(a) The Local Government Surplus Funds Trust Fund, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act, as provided in Section 163.01.
(b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency.
(c) Interest-bearing time deposits or savings accounts in qualified public depositories, as defined in Section 280.02.
(d) Direct obligations of the U.S. Treasury.

The Commission has no investment policy that would further limit its investment choices.

Deposits:

Chapter 280, Florida Statutes, provides that deposits must be placed in a depository designated under the provisions of Chapter 136 and the regulations of the Department of Banking and Finance as a qualified public depository. As such, these deposits are considered to be fully insured.

The Commission's deposits at year end were entirely covered by federal depository insurance or pooled collateral held by the State Treasurer under the provisions of Chapter 280, Florida Statutes. At September 30, 2024, the carrying amount and bank balance of the Commission's deposits was $1,081,482.

NOTE 3 - TECHNOLOGY PARK

In 2008, the Commission entered into an interlocal agreement (the "Agreement") with Escambia County (the "County"), the City of Pensacola (the "City") and the Community Redevelopment Agency ("CRA") of the City of Pensacola to develop a Technology Park in downtown Pensacola. Pursuant to the Agreement, the County and the City conveyed certain property to the Commission with a fair value of $6,900,000 and $1,425,000, respectively. The development of the Technology Park has been completed and the property is now considered to be held for resale. During the year ended September 30, 2013, the Commission recorded a fair value adjustment of $5,718,106 to account for a decrease in fair value of the Technology Park property.

Under the Agreement, this property was conveyed to the Commission subject to a right of re-entry if certain goals were not met. The County provided a line of credit to fund development of the Technology Park infrastructure. Also, the County and City were to receive 83% and 17%, respectively, of the proceeds from sales of lots in the Technology Park after the County was reimbursed for all funding provided with the line of credit.

During 2013, the Agreement was amended so that County and City no longer require the Commission to reimburse the respective property interests conveyed unto it. The forgiveness of debt totaling $4,069,512 was recorded in the statement of activities. Net proceeds from the sale of lots will be applied to the County line of credit until the line of credit is repaid in its entirety, at which time any additional proceeds from the sale of lots will remain with the Commission for future economic development projects. See Note 8 for further information.

Once eighty percent of the developable square footage of the Technology Park has been conveyed by the Commission to a third party, the net ad valorem property tax received by the City and by the County from the properties within the Technology Park shall be applied to repayment of any remaining balance on the line of credit.

Infrastructure costs of $3,243,106 have been capitalized, of which $1,926,938 were funded by the County. The remaining infrastructure costs of $1,316,168 were funded by a grant.

NOTE 3 - TECHNOLOGY PARK (Continued)

The following is a summary of the carrying value of the Technology Park property and the associated liability due to the County as of September 30, 2024:

	County	City	Total
Initial land conveyance	$ 6,900,000	$ 1,425,000	$ 8,325,000
Infrastructure funded by County	1,926,938	-	1,926,938
Infrastructure funded by grant	1,316,168	-	1,316,168
Technology Park property at cost	$ 10,143,106	$ 1,425,000	11,568,106
Fair value adjustment			(5,718,106)
Technology Park property at fair value			5,850,000
Accrued interest and other			765,505
Forgiveness of debt			(4,069,512)
Technology Park payable			$ 2,545,993

The Technology Park payable accrues interest at the monthly yield rate required by the State Board of Administration for inter-fund loans and the County Investment Policy (5.25% at September 30, 2024).

NOTE 4 - PROPERTY HELD FOR RESALE

During the year ended September 30, 2022, the Commission entered into a collaborative agreement with Pegasus Laboratories, Inc. (“Pegasus”) to finance the purchase of land and a warehouse for $8.4 million from a third-party for use by Pegasus. The purchase was partially financed by the Commission with Triumph grant funding in the amount of $2.5 million, with the remaining $5.9 million financed by a promissory note payable to Pegasus. The Commission will retain ownership of the warehouse and will lease the space to the Pegasus throughout the incentive period of the grant, at which point the Commission will transfer ownership of the facility to Pegasus, if certain conditions have been met.

The warehouse is classified by the Commission as property held for resale, and as such, the facility will not be depreciated. As of September 30, 2024, the Commission had rent receivable and deferred inflows of resources representing unearned rent revenue, each in the amount of $2 million, relating to the arrangement. The Commission also had an outstanding note payable of $5.5 million due under the promissory note due to Pegasus as of September 30, 2024. In addition, the $2.5 million Triumph grant funding is considered a refundable advance within the statement of net position until certain conditions of the grant agreement have been satisfied.

NOTE 5 - NOTE PAYABLE

The note payable is summarized as follows:

Note payable to private company, monthly payments of $30,184 including interest at 2.12%, matures April 1, 2032	$ 5,312,552

Scheduled maturities of the note payable are as follows:

Year ending September 30,	Principal	Interest
2025	$ 252,016	$ 110,187
2026	257,411	104,792
2027	262,922	99,281
2028	268,550	93,653
2029	274,299	87,904
2030 - 2032	3,997,354	560,366
	$ 5,312,552	$ 1,056,183

NOTE 6 - NET POSITION

Restricted net position includes $61,198 contributed by the Emerald Coast Utilities Authority, which is restricted for economic development in the General Fund.

Committed net position includes $52,309 of funds for future commerce park marketing and/or improvements.

NOTE 7 - RISK MANAGEMENT

The Commission is exposed to various levels of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. To mitigate some of those risks, the Commission maintains a directors and officers liability policy and a commercial general liability policy. There have been no losses for these risks in any of the prior three fiscal years, and the Commission is not aware of any material liabilities related to these risks as of September 30, 2024.

NOTE 8 - COMMITMENTS AND CONTINGENCIES

FloridaWest Promotion Commitment:

The Commission has engaged the Community Economic Development Association, Inc. d/b/a FloridaWest Economic Development Alliance to promote economic development for the year ending September 30, 2025, for a fee of $675,000.

Bluffs Contract Commitments:

The Commission has outstanding contract commitments relating to the Bluffs Project totaling $1,010,275.

Triumph Gulf Coast Grant:

As described in Note 4, the Commission has received grant funding relating to an economic development incentive project upon which certain conditions must be met in order for the Commission to recognize revenue and retain the funds. The funding has been recorded in the statement of net position as a refundable advance. As of September 30, 2024, the Commission has not yet met those conditions. In the event conditions are not met, the Commission will have to return the $2.5 million of funding received.

Technology Park Agreement:

As discussed in Note 3, the Commission entered into, and later amended, the "Agreement with the County, the City and the CRA of the City to develop a Technology Park in downtown Pensacola". Under the amended agreement, the City and County have a right of re-entry on the property if the Commission does not sell at least one lot or enter into a long-term lease, not less than 15 years in duration, of at least one lot by September 6, 2016. As of September 30, 2024, the Commission has not yet sold or entered into a long-term lease for any of the Technology Park lots. However, neither the County nor the City had indicated that they will exercise their right of re-entry.

OTHER REPORTS

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Directors
Pensacola-Escambia County Promotion
and Development Commission
Pensacola, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Pensacola-Escambia County Promotion and Development Commission (the "Commission") as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements, and have issued our report thereon dated January 13, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Commission's internal control over financial reporting ("internal control") to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commission's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control that we consider to be material weaknesses.

Finding 2024-01: Bookkeeping and Accrual Accounting

During the audit, we noted several areas where adjustments were needed in order for the financial statements to be presented in accordance with U.S. GAAP:

- Accounts payable had a $7,589 balance due to the Florida Department of Revenue ("FDOR") that was over 90 days outstanding due to three payments made to FDOR recorded to sales tax income rather than as reductions to sales tax payable.

- Opening net position was off $2,850 compared to the audited balance for the year ended September 30, 2023, due to audit entries not posted.

- The amount due to the County under the Technology Park line of credit had not been updated to include $115,291 in interest expense incurred during the year.

- Entries to adjust the Pegasus note payable and rent receivable had been posted to the incorrect accounts within the statement of net position.

- Vendor liabilities and the associated expenditures for August and September 2024 were not recorded. Unrecorded liabilities included seventeen invoices totaling $58,961 due for legal fees, Tech Park landscaping, the Bluffs project master planning and the Bluffs project management.

- Revenue and receivables totaling $121,264 for the Bluffs project was not recorded for several months of 2024.

The above discrepancies resulted in $111,442 in understated assets, $156,792 in understated liabilities, $2,850 in understated net position, $128,750 in understated revenues, and $176,950 in understated expenses.

As bookkeeping duties are transitioned to the newly retained accounting firm, we recommend that all supporting schedules for accounts on the statement of net position are reconciled to the general ledger on a regular basis and errors are remedied before year-end. We further recommend reviewing revenue and expenditure accounts at year-end to determine whether all necessary accrual entries have been recorded.

Management's Response:

PEDC management acknowledges the multiple findings related to bookkeeping errors, including inaccurate journal entries, untimely reconciliations, and inconsistencies in financial reporting. We recognize that these issues stem from a need for enhanced training, updated procedures, and improved oversight.

To address these concerns, the organization has taken the following actions:

- Changed accounting firms providing bookkeeping services.
- The new firm is assisting PEDC to update and document bookkeeping procedures, emphasizing timelines, review protocols, and proper documentation standards.
- PEDC has implemented software tools to automate routine bookkeeping tasks and reduce the risk of manual errors, for example the organization is now utilizing BILL.com and DEXT software to better track expenditures and pay vendors in a timely manner.
- These actions will be completed by the team at the new accounting firm with direct communication with the organization's CEO.

PEDC is committed to resolving these issues promptly and preventing similar occurrences in the future.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Commission's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Pensacola-Escambia County Promotion and Development Commission's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Commission's response to the findings identified in our audit and described previously. The Commission's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Board of Directors
Pensacola-Escambia County Promotion
and Development Commission

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Saltmarsh, Cleaveland & Gund

Pensacola, Florida
January 13, 2025

INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH SECTION 218.415, FLORIDA STATUTES

Board of Directors
Pensacola-Escambia County Promotion
And Development Commission
Pensacola, Florida

We have examined Pensacola-Escambia County Promotion and Development Commission's (the "Commission's") compliance with Section 218.415, Florida Statutes, regarding the investment of public funds during the year ended September 30, 2024. Management is responsible for the Commission's compliance with those requirements. Our responsibility is to express an opinion on the Commission's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the Commission's compliance with those requirements and performing such procedures as we considered necessary in the circumstances. We believe that our examination provided a reasonable basis for our opinion. Our examination does not provide a legal determination on the Commission's compliance with specified requirements.

In our opinion, the Commission complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2024.

This report in intended solely for the information and use of the Commission and the Auditor General, State of Florida, and is not intended to be and should not be used by anyone other than these specified parties.

Saltmarsh Cleaveland & Gund

Pensacola, Florida
January 13, 2025

MANAGEMENT LETTER

To the Board of Directors
Pensacola-Escambia County Promotion
and Development Commission
Pensacola, Florida

Report on the Financial Statements

We have audited the financial statements of the Pensacola-Escambia County Promotion and Development Commission (the "Commission"), as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated January 13, 2025.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated January 13, 2025, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings and recommendations made in the preceding annual financial audit report.

Board of Directors
Pensacola-Escambia County Promotion
and Development Commission

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The official title for the Pensacola-Escambia County Promotion and Development Commission is disclosed in the notes to the financial statements. The Pensacola-Escambia County Promotion and Development Commission was established by Chapters 67-1365 and 89-481, Laws of Florida. There are no component units.

Financial Condition and Management

Sections 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the Commission has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the Commission did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Section 10.554(1)(i)5.c. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the Commission. It is management's responsibility to monitor the Commission's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations, except as reported in Finding 2024-01 in our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Directors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

Saltmarsh, Cleaveland & Gund

Pensacola, Florida
January 13, 2025

FIVE-YEAR STRATEGIC PLAN

FloridaWest
economic development alliance

FLORIDAWEST ECONOMIC DEVELOPMENT ALLIANCE

PREPARED BY
VISIONFIRST ADVISORS
OCTOBER 2022

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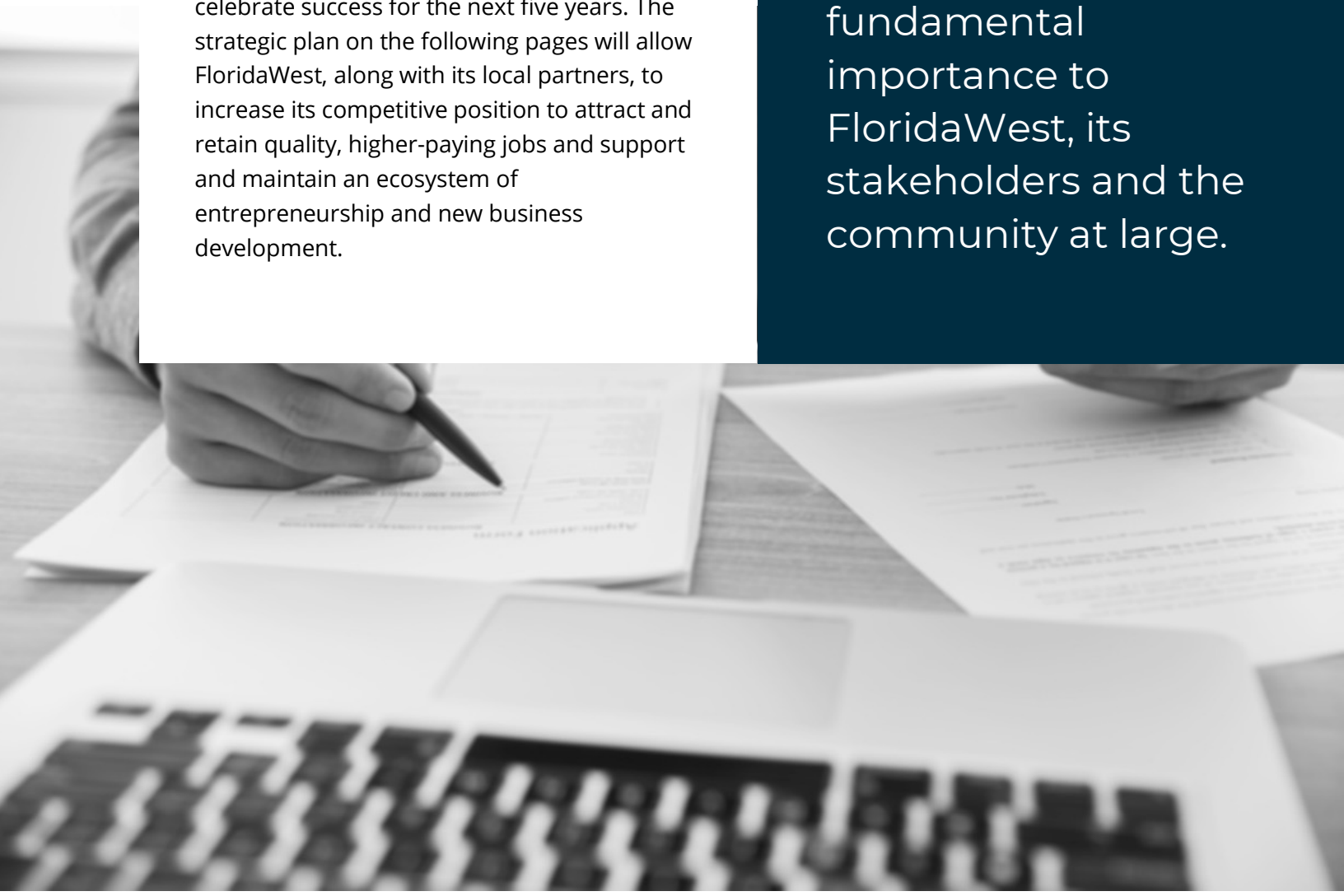
PROJECT PURPOSE

Escambia County is fortunate to be a desirable community, known for its downtown revitalization, industrial assets, a skilled workforce deep with military and defense expertise and unmatched infrastructure. From a wide range of natural and cultural amenities to a diverse variety of industry sectors, the community is primed for continued growth.

To continue its momentum, it was time to develop a new strategic plan to guide FloridaWest's efforts, measure progress and celebrate success for the next five years. The strategic plan on the following pages will allow FloridaWest, along with its local partners, to increase its competitive position to attract and retain quality, higher-paying jobs and support and maintain an ecosystem of entrepreneurship and new business development.

Meaningful alignment, collaborative action and measurable results are built on a foundation of clarity around what is of fundamental importance to FloridaWest, its stakeholders and the community at large.



FIRST IMPRESSIONS

Communities experience difficulties seeing their surroundings as clients, guests, prospective industries and newcomers to the area see them. The information below outlines impressions as perceived by a site selector. Note that these impressions from visiting a community are often the second impression, the first impression a site selector sees is a community's data.



SYSTEMS

Much has changed in the market, in economic development and in the region over the last five years. The community is rich with programs, but stakeholders and leadership want FloridaWest to take a more proactive and coordinated approach in landing job creation projects. Without making changes, funding challenges could arise.



PRODUCT

The community currently has The Bluffs, the tech park and an industrial park, but each face challenges. Additionally, there appears to be waning interest in industrial development at the Port or OLF-8. As a result, the community has limited product to market but stakeholders, and likely the public, have limited desire to consider new properties before the issues at the current sites are resolved. Investors want to see progress and ROI on existing assets.



INNOVATION

Community and education leaders along with elected officials have expressed a strong commitment to entrepreneurship and innovation. Given the success of several local start-ups, many would like to see additional efforts to support this key sector. Success surrounding innovation and entrepreneurship shows a more immediate ROI as compared to traditional competitive project wins.

DATA AT-A-GLANCE

Prior to the pandemic, when site selectors, companies or entrepreneurs were evaluating a community, they considered basic demographic and employment information. But in today's ever-changing economy, a more robust and holistic picture is needed to evaluate the potential of a location effectively. Key metrics such as population growth, labor force participation rate, commuting patterns and educational attainment will always be critical. However, it is also imperative to consider social markers such as poverty, housing costs and utility rates. Finally, given the tight labor market, identifying untapped labor pools such as exiting military, single mothers and persons with disabilities can also shape workforce and talent programs. The figures on the following pages provide a snapshot of key data points. VisionFirst compiled data from numerous trusted sources.

FIGURE 1: POPULATION SNAPSHOT

	Escambia County	Pensacola Ferry Pass Brent, FL MSA	Florida	USA
Population (ACS)	313,491	488,246	20,901,636	324,697,795
Median Age[2]	37.2	38.2	42.0	38.1
Under 18 Years	20.9%	21.3%	20.0%	22.6%
18 to 24 Years	11.7%	10.4%	8.4%	9.4%
25 to 34 Years	14.6%	14.2%	13.0%	13.9%
35 to 44 Years	10.9%	11.7%	12.1%	12.6%
45 to 54 Years	11.8%	12.6%	13.1%	13.0%
55 to 64 Years	13.4%	13.5%	13.3%	12.9%
65 to 74 Years	9.7%	9.7%	11.1%	9.1%
75 Years, and Over	6.8%	6.6%	9.0%	6.5%
Race: White	68.1%	74.3%	75.1%	72.5%
Race: Black or African American	21.9%	16.3%	16.1%	12.7%
Race: American Indian and Alaska Native	0.4%	0.5%	0.3%	0.8%
Race: Asian	3.0%	2.6%	2.7%	5.5%
Race: Native Hawaiian & Other Pacific Islander	0.1%	0.2%	0.1%	0.2%
Race: Some Other Race	1.2%	1.3%	3.0%	4.9%
Race: Two or More Races	5.3%	4.8%	2.7%	3.3%
Hispanic or Latino (of any race)	5.7%	5.6%	25.6%	18.0%
Population Estimates, Growth & Density				
Population (Pop Estimates)[4]	322,364	511,503	21,733,312	329,484,123
Population Annual Average Growth[4]	0.8%	1.3%	1.4%	0.6%
People per Square Mile	484.9	301.3	400.5	92.9

In looking at the data in Figure 1, there are several points worth noting in positioning FloridaWest's efforts in promoting the county.

- The average age of the county is younger than the comparison locations and nearly 60 percent of the population is under the age of 44.
- The community is becoming more diverse with nearly 23 percent of the population Black or African American, three percent Asian and 5.7 percent Hispanic or Latino.
- While the population growth is not as significant as the MSA or the state, it is greater than the national average.
- The county is very densely populated at nearly 485 people per square mile, significantly higher than the rest of the comparison regions.

FIGURE 2: LABOR FORCE SNAPSHOT

	Escambia County	Pensacola Ferry Pass Brent, FL MSA	Florida	USA
Labor Force Participation Rate (16 years and over)	59.3%	58.9%	58.7%	63.2%
Prime-Age Labor Force Participation Rate (25-54)	80.0%	78.1%	81.2%	82.1%
Armed Forces Labor Force	3.6%	3.2%	0.3%	0.4%
Veterans, Age 18-64	10.3%	12.3%	5.3%	4.6%
Veterans Labor Force Participation Rate, Age 18-64	68.8%	71.4%	74.4%	76.6%
Unemployed	6.2%	5.9%	5.6%	5.3%
Median Household Income[1]	$50,915	$56,807	$55,660	$62,843
Per Capita Income	$28,022	$29,335	$31,619	$34,103
Commuting Patterns				
Total Employed Population	127,161	205,749	9,442,957	151,286,366
Mean Commute Time (minutes)	22.6	25.1	27.8	26.9
Commute via Public Transportation	0.6%	0.4%	1.8%	5.0%
Worked in Region of Residence	89.0%	86.2%	98.7%	N/A
Worked Outside Region of Residence	11.0%	13.8%	1.3%	N/A
Worked in State of Residence	95.2%	95.2%	98.7%	96.3%
Worked Outside State of Residence	4.8%	4.8%	1.3%	3.7%
In-Commuters	34,978	16,440	69,476	N/A
Out-of-State In-Commuters	5,659	7,228	69,476	N/A
Net Commuting	21,024	-11,884	-54,739	N/A
Union Membership				
Total[2]	5.8%	5.9%	6.3%	10.8%
Private Sector[2]	2.4%	2.4%	3.2%	6.4%
Manufacturing[2]	3.1%	3.1%	3.1%	8.4%
Public Sector[2]	25.0%	24.9%	28.0%	35.5%

1. *Median values for certain aggregate regions (such as MSAs) may be estimated as the weighted averages of the median values from composing counties*
2. *2020; Current Population Survey, unionstats.com, and Chmura; county- and zip-level data are best estimates based upon industry-, MSA-, and state-level data*

When considering the labor force snapshot in Figure 2, several points stand out.

- While slightly lower than the national average, the labor force participation rate for those over 16 is higher than both the MSA and state. The prime age rate is slightly lower than the state and the nation. Compared to many other communities, a participation rate of 80 percent is considered near full employment, meaning workforce and education officials will need to identify untapped labor pools to meet employer needs.
- Given the region's military installations, it is important to consider veterans, exiting military and armed forces labor. The county has a sizable armed forces labor pool at 3.6 percent and veterans make up more than 10 percent. However, the participation rate for veterans ages 18-64 is lower than the MSA, state and nation.
- A significant majority of residents work in the county – nearly 90 percent, commuting an average of 23 minutes.
- Union rates across all sectors are lower than state and national averages, allowing companies to become employers of choice if they offer competitive wages and benefits.

FIGURE 3: EDUCATION SNAPSHOT

	Escambia County	Pensacola Ferry Pass Brent, FL MSA	Florida	USA
Educational Attainment, Age 25 64				
No High School Diploma	8.8%	8.6%	10.7%	10.9%
High School Graduate	25.8%	25.4%	27.9%	25.7%
Some College, No Degree	24.9%	24.7%	20.1%	20.7%
Associate's Degree	13.3%	13.9%	10.9%	9.1%
Bachelor's Degree	18.0%	18.4%	20.0%	21.2%
Postgraduate Degree	9.0%	9.1%	10.4%	12.3%
K 12 Characteristics				
Total Enrollment[1]	38,465	66,235	2,791,707	49,356,945
Total Teachers (FTE)[1,3]	2,355	3,935	161,413	3,195,542
Pupil/Teacher Ratio[1,3]	16.3	16.9	17.3	15.4
Spending Per Pupil[2]	$9,138	$9,067	$9,986	$13,210

1. *National Center for Education Statistics, 2020-21, based on data for reported units.*
2. *National Center for Education Statistics, 2018-19, based on data for reported units.*
3. *National data is the aggregate of each state's most recently available data*

- In looking at educational attainment of the workforce, the county has a high percentage of the population with an associate's degree or higher with 40.3 percent at the county level compared to 41.4 percent in the MSA, 41.3 percent in the state and 42.6 percent in the nation.
- In addition, teacher ratios and spending per pupil are also closely aligned with the comparison areas. Demonstrating programmatic and academic achievement within the public-school systems will also need to be a critical component in selling the county to potential employers.

FIGURE 4: HOUSING & SOCIAL MARKERS SNAPSHOT

	Escambia County	Pensacola Ferry Pass Brent, FL MSA	Florida	USA
Housing				
Total Housing Units	141,355	213,004	9,448,159	137,428,986
Median House Value (of owner-occupied units)[1]	$146,200	$167,033	$215,300	$217,500
Homeowner Vacancy	2.1%	2.0%	2.3%	1.6%
Rental Vacancy	11.4%	10.8%	8.4%	6.0%
Renter-Occupied Housing Units (% of Occupied Units)	38.0%	33.1%	34.6%	36.0%
Occupied Housing Units with No Vehicle Available (% of Occupied Units)	6.0%	4.9%	6.3%	8.6%
Social				
Poverty Level (of all people)	14.0%	12.4%	14.0%	13.4%
Households Receiving Food Stamps SNAP	14.1%	12.7%	13.6%	11.7%
Disconnected Youth[2]	1.9%	1.9%	2.9%	2.5%
Children in Single Parent Families (% of all children)	43.0%	37.7%	39.0%	34.1%
Uninsured	10.3%	10.0%	12.8%	8.8%
With a Disability, Age 18-64	13.5%	13.4%	10.0%	10.3%
With a Disability, Age 18-64, Labor Force Participation Rate and Size	36.9%	36.9%	39.2%	42.2%
Foreign Born	5.1%	5.0%	20.7%	13.6%
Speak English Less Than Very Well (population 5 yrs and over)	2.7%	2.3%	11.9%	8.4%

1. *Median values for certain aggregate regions (such as MSAs) may be estimated as the weighted averages of the median values from composing counties.*
2. *Disconnected youth are 16-19 years old who are (1) not in school, (2) not high school graduates, and (3) either unemployed or not in the labor force.*

Today's economic environment as a result of the pandemic has created a series of social disruptions from supply chain challenges, skyrocketing housing costs, record inflation and childcare shortages. Each impacts the workforce and the ability to retain employees. In looking at the housing and social indicators:

- Escambia County has slightly higher poverty rates and households receiving food stamps than the nation at 14 percent and 14.1 percent, respectively.
- Children in single parent families is also considerably higher than the comparison regions at 43 percent. As employers look to attract more people to the workforce, taking the challenges single parents face such as school times and daycare shortages into consideration will be important to retain employees.

THE DISCOVERY PROCESS

Stakeholder Key Findings »

In Your Words – VisionFirst interviewed more than 55 stakeholders over several days with elected officials, existing business leaders, entrepreneurs, young professionals and community members.

Every stakeholder meeting produced productive dialogue about the county's future, identifying both critical issues and attainable opportunities. The interviews sought to gather candid observations, feedback and ideas from the community to help direct focus and prioritize our analysis.

During the conversations, VisionFirst sought answers to questions centered on such topics as:

- What is the definition of economic development for Escambia County?
- What are the barriers to success?
- Who are the partners for the county's economic development efforts?
- What belongs to the FloridaWest?
- What does success look like for FloridaWest and economic development overall over the next five years?
- How will the organization measure success?

Through synthesis, VisionFirst identified the strongest themes, insights and supporting details to use in analysis and ideation of goals and tactics.

Key findings from the meetings are presented in aggregate on the following pages and have been grouped by the main themes that resulted from the stakeholder conversations. Although the meetings focused on FloridaWest and its role in leading local economic development, the discussion also covered the needs in the broader community.

The comments listed are a sampling of the meeting outcomes from local leaders and do not reflect VisionFirst's opinion.

INNOVATION LED ECONOMIC DEVELOPMENT //

- "Programs rich, systems poor."
- It is difficult to navigate the resources available both at the industry level and the entrepreneurial level.
- There is an opportunity to better grow local businesses using innovative and entrepreneurial resources in the community.
- Questions exist around targeting cybersecurity and if the industry is truly a fit for the community without additional resources such as Sensitive Compartmented Information Facility (SCIF) space.
- There is a need to better leverage organizations to create a holistic ecosystem to foster and facilitate innovation.

EDUCATIONAL PROGRAMMING //

- The changes in the administration of the school system with an appointed superintendent offer promise, but stakeholders are anxious to see the results.
- There is a need for more rapid credentialing as well as a satellite campus that is closer to targeted populations.
- The George Stone location is not centralized near the populations and employers that need it and would benefit from a satellite campus location.
- Facilitating the creation of skilled trade interns would be helpful to employers.
- There are limited craftsman programs and employers would like to see National Center for Construction Education and Research (NCCER) certifications.
- There is awareness of the career academies in the school systems, but stakeholders are unsure of the results or success of the programs.
- Area higher educational partners are willing to be more engaged in economic development efforts and could be utilized more.

INVESTMENT IN PRODUCT //

- FloridaWest and the community have invested heavily in product in both the tech park as well as The Bluffs, and some stakeholders are concerned about the lack of projects in both.
- There has been legislative support for investments in infrastructure at The Bluffs but there is a greater need.
- There is a desire by residents for more retail, recreational amenities and housing growth that are limiting the ability to locate industry at OLF-8.
- There is little product for manufacturing projects especially considering the ample sites in the surrounding region in both Florida and Alabama.

ENTREPRENEURIAL FOCUS //

- The community has launched several efforts to support entrepreneurs at all levels with incubators, co-working spaces and programs, but many believe there are still gaps.
- There are opportunities for greater entrepreneurial support in minority communities.
- Industry recruitment and entrepreneurial support should not be mutually exclusive.
- The attractiveness of Pensacola has increased, and more emphasis should be placed on selling the community to entrepreneurs and remote workers.

GREATER ORGANIZATIONAL CAPACITY //

- Each organization has its own vision and plan when it comes to small business and growth which has led to siloed efforts.
- The splintering of organizations and efforts has caused some confusion as to who is taking the lead on initiatives such as cybersecurity, entrepreneurism and workforce development.
- Stakeholders want to see FloridaWest take a more diversified approach to economic development.
- FloridaWest should advocate for quality of place components and market it to businesses.

SWOT ANALYSIS

Based on the conversations with stakeholders along with labor and industry research, VisionFirst identified the community's strengths, weaknesses, opportunities and threats regarding economic development efforts as well as the area's competitiveness overall. This analysis relied on qualitative input as well as industry knowledge.

FIGURE 5: SWOT ANALYSIS

STRENGTHS

- Interested and engaged stakeholders
- Belief in the value of job creation projects
- Strong commitment to building innovation and entrepreneurship
- Robust existing industry community
- Exiting military talent and career academies
- Regional value to companies

WEAKNESSES

- "Programs rich, systems poor"
- Lack of coordination between community entities
- Limited ability to influence military contracts/spending
- Questions surrounding the K-12 system
- Workforce housing and rising costs
- Need more infrastructure in the limited product available

OPPORTUNITIES

- Downtown revitalization to attract new workforce
- Remote workers - especially with exiting military and trailing spouses
- Align programs with meaningful metrics to define success
- Innovation-led industry and deployment of AI technologies
- PEDC structure is underutilized
- Emerging cluster of cyber security businesses

THREATS

- Lack of product and public options on product
- Alignment of organization with strategy
- Belief that winning competitive projects must be the central part of the strategy
- Organization is heavily reliant on public funding
- Limited capital investment back into the community by existing industry

STRATEGIC GOALS

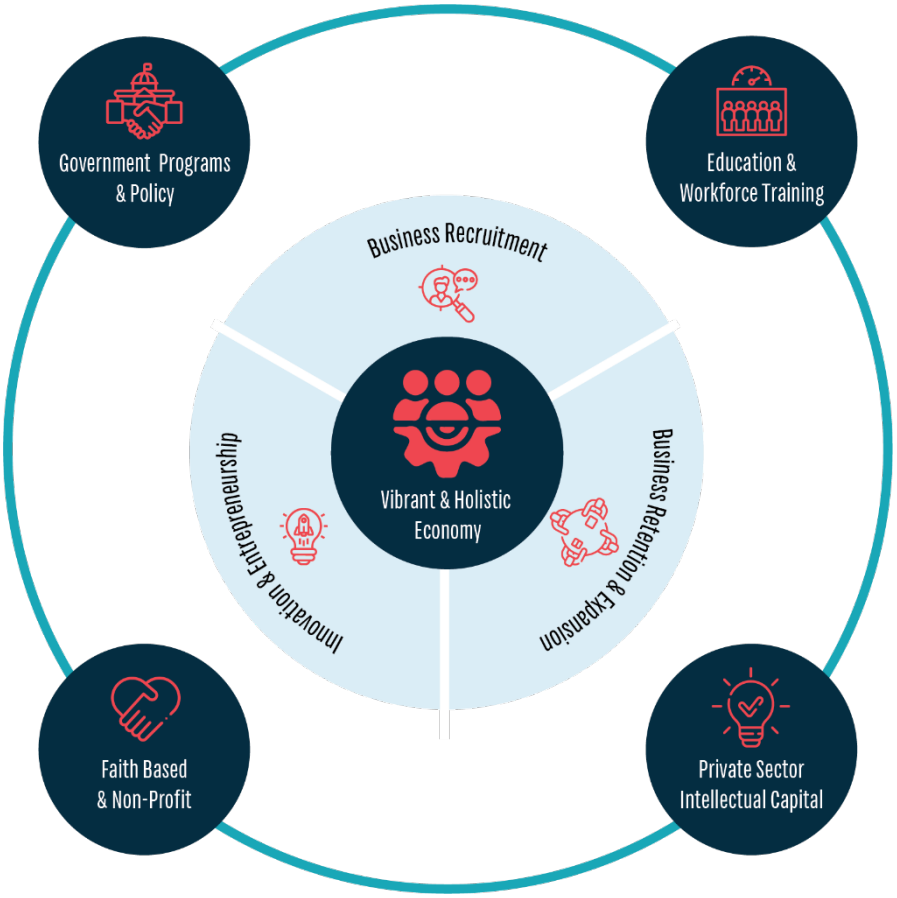
The plan's goals, rationale and approaches are designed to build connectivity among stakeholders and guide the trajectory of economic development and community success. It builds upon previous plans and actions taken by FloridaWest. Each goal aims to serve as a road map to move the organization forward in addressing the opportunities and challenges of economic development in the county, region and state.

In addition, VisionFirst reviewed FloridaWest's current organizational structure to assess effectiveness in aligning assets, talent and resources to be competitive for jobs and investment compared to the needs and priorities of the county.

The three goals are supported by its own rationale and approaches.

1. **Business Recruitment:** Develop a systematic approach to business development and recruitment that aligns with industry assets, intellectual capital and existing product.
2. **Business Retention & Expansion:** Refine and deliver a robust BR&E program that is built upon ongoing customer feedback, market intelligence and data, leading to an existing industry base that continually invests in the location and its workforce.
3. **Innovation & Entrepreneurship:** Facilitate programmatic solutions that support innovation and entrepreneurship utilizing existing spaces, programs, partners and initiatives.

With each of the strategic goals is the need for coordination between FloridaWest and its community partners. A cross-cutting strategy along all three strategic goals is **Strengthened Organizational Capacity.**



GOALS, RATIONALE & APPROACHES

PREPARE, PURSUE & PARTNER //

In developing the goals and approaches, they have been segmented into three categories – prepare, pursue and partner.

- **Prepare** represents the foundational items that need to be aligned before outreach and engagement.
- **Pursue** represents the tools and partners needed to be successful in achieving the desired outcomes.
- **Partner** represents the entities FloridaWest should coordinate with to eliminate silos and create transformations.

Goal 1: Business Recruitment »

Develop a systematic approach to business development and recruitment that aligns with industry assets, intellectual capital and existing product.

RATIONALE //

A foundational pillar of FloridaWest's activities is the recruitment of new companies, jobs and capital investment in the county. While business recruitment strategies and the partners involved may vary widely from one location to the next, the main tenants of any recruitment approach remain the same. A community must know its product, that product must be relentlessly marketed, and the community must deliver a sales-focused, customer-centric approach.

However, the pandemic changed the way businesses approach site selection. From supply chain to talent evaluation, there is significant uncertainty affecting the deployment of capital. While access to talent and speed to market remain consistent drivers to the process, risk or perhaps even more important, perceived risk of a project location, is often the measuring stick between competitive locations.

In addition, access to information on sites, products and assets must be readily available for prospective companies. This means more options are being considered and those regions that are not laser focused will be less competitive. Therefore, a clearly defined business recruitment strategy centered around the community's target industries and assets is critical for Escambia County to win competitive project locations.

APPROACHES //

Considering FloridaWest's targeted industries and assets, business recruitment approaches are categorized by sectors: Information Technology & Cyber Security, Aerospace & Defense and Heavy Manufacturing & Chemicals.



Information Technology & Cybersecurity
Approaches Snapshot

<table>
<tr><th colspan="3">PREPARE</th></tr>
<tr>
<td>Existing Assets & Resources
– Create industry roundtables
– Create a regional federal procurement initiative
– Engage Florida congressional delegation to advocate for the community</td>
<td>Product
– Pursue development of office space at Corry Station
– Develop a strategy for creating a SCIF
– Explore federal funding opportunities to develop the Tech Park
– Ensure local control or options for available product</td>
<td>Talent
– Expand educational cyber and coding programs
– Leverage federal digital literacy funding to target minority populations
– Advocate for a workforce program to assist exiting military
– Enhance communications by developing a schedule for discussion with participants of ITEN Wired about regional talent recruitment opportunities</td>
</tr>
<tr><th colspan="3">PURSUE</th></tr>
<tr>
<td colspan="2">Innovation
– Partner with UWF and military partners to identify opportunities for innovative solutions through procurement opportunities
– Engage Navy Federal Credit Union to identify opportunities to design creative programs in the fintech sector that utilize cybersecurity skills and companies
– Continue to engage Northwest Florida's legislative leadership to secure a cybersecurity center to support the Florida Digital Service in the Department of Management Services</td>
<td>Marketing
– Create a marketing initiative to lure talent from high-cost locations
– Create marketing materials that highlight the number of graduates that stay in the community
– Redesign the Cyber Coast website
– Develop an online resource guide that provides inventories of assets to support the industry and current job openings in the industry to the region
– Enhance communication and outreach about the opportunity for IT/cybersecurity companies to use Co:Lab to transition into the region</td>
</tr>
<tr><th colspan="3">PARTNER</th></tr>
<tr><td colspan="3">PEDC, University of West Florida, Institute of Human and Machine Cognition, Pensacola State College, Triumph Board, Existing Industry, Congressional Delegation, Military Base Leadership, First Place Partners, Chamber of Commerce, State Legislative Delegation, Florida's Great Northwest, CareerSource</td></tr>
</table>

The Information Technology and Cybersecurity sector remains a prime target for job creation and capital investment. In October 2017, a report called A Cybersecurity Strategic Plan for Pensacola was produced for FloridaWest with a goals and strategies matrix. While much of this plan is being implemented, stakeholders have no regular communication about the activities, progress and success of the efforts being undertaken. In considering how to best approach the industry over the next three to five years, a priority should be placed on developing a collaborative approach, focused on the intended audiences utilizing proactive outreach.

PREPARE: EXISTING ASSETS & RESOURCES

- Foster information sharing by companies within the existing cybersecurity cluster. Currently, FloridaWest supports this through an informal gathering coordinated by its consultant. To supplement these conversations, a formal regional effort should be developed utilizing roundtable discussions. The focus of conversation should be the needs of the cluster and procurement opportunities.
- Create a regional procurement initiative to increase the opportunities for regional IT and cybersecurity firms to participate in federal initiatives and compete for procurement opportunities.
- Engage Florida congressional delegation in the discussion by coordinating regional trips to Washington, D.C. to advocate for opportunities and enhance missions in Northwest Florida.

PREPARE: PRODUCT

- Pursue the feasibility of adding office space near Corry Station for cybersecurity companies.
- Devise a strategy to provide access to a Sensitive Compartmented Information Facility (SCIF) in the region.
- Aggressively explore federal funding opportunities to utilize the Tech Park for supporting the cluster. **Best Practice:** Maryland Opportunity Zone Enhancement Program for cybersecurity companies.
- For new and existing product, ensure that FloridaWest has local control or options to mitigate risk and timelines for prospects.

PREPARE: TALENT

- Expand cyber programs in middle schools and high schools in the county along with UWF's cyber summer camp program as well as into higher education, creating a visible education ladder. Ensure outreach is placed on developing coding skills in students, specifically those in underserved and underrepresented populations. **Best Practice:** CyberNYC
- Leverage federal digital literacy funding to target minority populations to help expand existing cyber programs.
- Advocate for a workforce program to assist exiting military members who may already have certifications and security clearances to transition to the civilian cyber workforce. Explore using the DOD SkillBridge program.
- Enhance communications by developing a schedule for discussion with participants of ITEN Wired about regional talent recruitment opportunities in the industry.

PURSUE: INNOVATION

- Connect with UWF and military partners to identify opportunities for innovative solutions through procurement opportunities.
- Engage Navy Federal Credit Union to identify opportunities to design creative programs in the Fintech sector that utilize cybersecurity skills and companies in the region.

- Continue to engage Northwest Florida's legislative leadership to secure a cybersecurity center to support Florida Digital Service in the State of Florida Department of Management Services.

PURSUE: MARKETING & COMMUNICATIONS

- Create a marketing initiative in cooperation with existing industry to target talent in high-cost locations that would consider moving to the region for a job in the sector.
- Communicate to prospective companies the number of graduates from UWF and PSC programs that accept employment in Escambia County or Northwest Florida in targeted marketing materials.
- Redesign the Cyber Coast website to align with targeted objectives specifically focus on the intended audience. **Best Practice:** Cyber Huntsville, a Tennessee Valley Initiative
- Develop an online resource guide that provides inventories of assets to support the industry and current job openings in the industry to the region.
- Enhance communication and outreach about the opportunity for IT/cybersecurity companies to use Co:Lab to transition into the region.

PARTNER:

- PEDC, University of West Florida, Institute of Human and Machine Cognition, Pensacola State College, Triumph Board, Existing Industry, Congressional Delegation, Military Base Leadership, First Place Partners, Chamber of Commerce, State Legislative Delegation, Florida's Great Northwest, CareerSource, Escambia County Schools (Career Academies)



Aerospace & Defense
Approaches Snapshot

PREPARE		
Existing Assets & Resources	**Product**	**Talent**
– Maintain and expand relationships with large aerospace and defense companies – Identify opportunities to support the Air Force's KC-Y refueling tanker competition	– Promote sites within the 300 remaining acres at the airport – Expand investment in additional sites and buildings along I-10 – Explore opportunities for light manufacturing defense projects at the OLF-8 site – Explore foreign direct investment opportunities and projects	– Expand career pathway opportunities to MRO jobs in public school systems and colleges – Asset map the existing workforce programs for strengths and gaps – Leverage Governor's $20 million in state funding for upskilling for veterans
PURSUE		
Innovation	**Marketing**	
– Facilitate conversations with military assets regarding research laboratories	– Coordinate with Florida's Great Northwest to show the availability and skills of exiting military in the region – Partner with state veteran organizations along with workforce and business officials to host a regional veteran and military spouse career fair – Attend targeted conferences and events to promote the cluster	
PARTNER		
PEDC, University of West Florida, Pensacola State College, Escambia County Schools (CTE), Triumph Board, Existing Industry, CareerSource, Congressional Delegation, Military Base Leadership, First Place Partners, Chamber of Commerce, State Legislative Delegation, Florida's Great Northwest, CareerSource		

Given the military presence in Escambia County and the region, Aerospace & Defense should be a primary targeted industry. Pensacola International Airport is home to ST Engineering, which operates a maintenance, repair and overhaul (MRO) facility on site while other companies such as Boeing, BAE Systems, Leonardo DRS and Vertex Aerospace have significant investment in Northwest Florida. Within proximity to Pensacola are four others in the top 10 in revenue growth for aerospace and defense companies in 2021: Raytheon, Airbus, Northrop Grumman and Lockheed Martin, the largest defense employer in the state.[1] Escambia County's location on I-10 also makes the sector a desirable target with large defense companies and military assets along a 200 mile stretch from Walton County, Florida to Harrison County, Mississippi.

PREPARE: EXISTING ASSETS & RESOURCES

- Maintain and expand relationships with large aerospace and defense companies in the region and state. As the commercial aviation sector grows along with the increased demand for newer more efficient aircraft, the Airbus facility in Mobile offers supplier opportunities surrounding the A320 and A220 series aircraft for the Pensacola region.

[1] 2022 PwC's Global Aerospace and Defense: Annual Industry Performance and Outlook

- Identify opportunities to support the Air Force's KC-Y refueling tanker competition. Lockheed Martin is partnering with Airbus to provide an aircraft version built from a modified A330 which will provide additional opportunities in the Mobile market.

PREPARE: PRODUCT

- Promote sites within the 300 remaining acres at Pensacola International Airport specifically to aerospace and defense companies, highlighting the assets that position the area above other locations.
- Expand investment in additional sites and buildings along I-10 to attract the sector.
- Explore opportunities for light manufacturing defense projects at the OLF-8 site such as drones, navigation systems, satellites, etc.
- Explore foreign direct investment opportunities and projects with companies like Israel Aerospace Industries.

PREPARE: TALENT

- Expand career pathway opportunities to MRO jobs in public school systems and colleges. Advocate for the development of trailing locations throughout the county to eliminate transportation barriers to programs.
- Asset map the existing workforce programs for strengths and gaps in programs and trainings to support retention and expansion.
- Leverage the Governor's $20 million in state funding for upskilling for veterans and support aviation, aerospace and defense industries.

PURSUE: INNOVATION

- Facilitate conversations with military assets regarding research laboratories such as the US Naval Research Laboratory and AFWERX to explore opportunities for partnerships and events around remote sensing, space science, ocean sciences and more.

PURSUE: MARKETING & COMMUNICATIONS

- Coordinate with Florida's Great Northwest to create detailed reports to show the availability and skills of exiting military in the region.
- Partner with state veteran organizations along with workforce and business officials to host a regional veteran and military spouse career fair. **Best Practice:** Fairfax County Economic Development Authority
- Attend targeted conferences and events to promote Escambia County's aviation and defense cluster and associated assets and sites with a goal of at least two each year.

PARTNER:

- PEDC, University of West Florida, Pensacola State College, Escambia County Schools (CTE), Triumph Board, Existing Industry, CareerSource, Congressional Delegation, Military Base Leadership, First Place Partners, Chamber of Commerce, State Legislative Delegation, Florida's Great Northwest, CareerSource

Manufacturing & Chemical Approaches Snapshot

PREPARE		
Existing Assets & Resources	**Product**	**Talent**
– Identify and target industry sectors that are large users of water in a process such as painting/coatings, electrical components and agricultural chemical – Identify companies for onshoring opportunities including the chemical industry and rubber manufacturing sector	– Target a high-water user for location at The Bluffs – Create a working group to develop a more formal commitment letter or agreement to terms of sale of property within The Bluffs to a prospective company – Develop budget for masterplan of the park and routinely monitor with FloridaWest and PEDC boards	– Coordinate with training providers about creating programs that could be located on site and could supplement employer specific efforts – Conduct a wage survey comparing local and national averages to facilitate a meaningful conversation about wages and benefits in today's workforce – Encourage employment outreach events that would increase the number of women in manufacturing

PURSUE	
Innovation	**Marketing**
– Explore opportunities for targeted niche recruitment around chemical manufacturing and the automotive industry – Explore opportunities to co-locate research and development activities of existing industry with educational partners such as UWF and FSU	– Highlight and illustrate the chemical manufacturing cluster in Escambia County along with talent metrics and information about The Bluffs in targeted marketing campaign to key site selectors

PARTNER
PEDC, University of West Florida, Pensacola State College, Escambia County Schools (CTE), Triumph Board, CareerSource, Existing Industry, First Place Partners, Chamber of Commerce, State Legislative Delegation, Florida's Great Northwest, CareerSource

Chemical products are essential to the production of a myriad of manufacturing goods and supply chains. According to the Office of Energy Efficiency & Renewable Energy, more than 96 percent of all manufactured goods are directly touched by the chemicals industry. Given that most production of basic chemicals is concentrated along the Gulf Coast, where petroleum and natural gas feedstocks are available in refineries, FloridaWest has the opportunity for additional expansion in the industry given its existing cluster and the potential for location within The Bluffs.

PREPARE: EXISTING ASSETS & RESOURCES

- Identify and target industry sectors that are large users of water in a process such as painting/coatings, electrical components and agricultural chemical.
- Identify companies for onshoring opportunities including the chemical industry (NAICS 325) and rubber manufacturing sector (NAICS 326).[2]

[2] Key Trends to Impact the Chemical Enterprise in the Near Future

PREPARE: PRODUCT

- Target a high-water user for location at The Bluffs as one of the owner restrictions of the site is the requirement to be a significant user of effluent water with a current excess capacity of four million gallons per day.
- Create a working group to develop a more formal commitment letter or agreement to terms of sale of property within The Bluffs to a prospective company.
- Develop budget for masterplan of the park and routinely monitor with FloridaWest and PEDC boards.

PREPARE: TALENT

- Coordinate with training providers about creating programs that could be located on site and could supplement employer specific efforts. In conversations with existing industry, the discussions centered around the same national trends many employers are seeing with labor shortages and high turnover.
- Conduct a wage survey comparing local and national averages to facilitate a meaningful conversation about wages and benefits in today's workforce.
- Encourage the development of employment outreach events that would increase the number of women in manufacturing. According to the 2020 Women in Manufacturing Benchmark Study, women constitute one of the U.S. manufacturing industry's largest pools of untapped talent. **Best Practice:** West Virginia Women Work

PURSUE: INNOVATION

- Explore opportunities for targeted niche recruitment around chemical manufacturing and the automotive industry. According to the American Chemistry Chemical, light vehicles are an important end-use market for chemistry, with over $3,200 in chemistry per vehicle.[3]
- Explore opportunities to co-locate research and development activities of existing industry with educational partners such as UWF and FSU.

PURSUE: MARKETING & COMMUNICATIONS

- Highlight and illustrate the chemical manufacturing cluster in Escambia County along with talent metrics and information about The Bluffs in targeted marketing campaign to key site selectors. Utilize print, digital media and personal outreach.

PARTNER:

- PEDC, University of West Florida, Pensacola State College, Escambia County Schools (CTE), Triumph Board, CareerSource, Existing Industry, First Place Partners, Chamber of Commerce, State Legislative Delegation, Florida's Great Northwest, CareerSource

[3] American Chemistry Council

Goal 2: Business Retention & Expansion »

Refine and deliver a robust business retention and expansion (BR&E) program that is built upon ongoing customer feedback, market intelligence and data, leading to an existing industry base that continually invests in the location and its workforce.

RATIONALE //

The health of a community's existing industry has long been a leading indicator of the overall state of that local economy. If local businesses are growing, the economy will soon follow suit. Increased existing industry outreach, at its core, will invariably lead to three main benefits:

1. **Business Intelligence.** FloridaWest will become aware of issues and obstacles early in its relationship with the company, allowing time to address any challenges. The same can be said of opportunities for growth.
2. **Community Evaluation.** Valuable information related to business climate and labor supply will be provided. For example, a company's struggles can help provide a roadmap for Escambia County to remain competitive in the market.
3. **Location Marketing.** FloridaWest will establish positive relationships with local company officials and will create community business ambassadors to a host of potential prospects augmenting FloridaWest's limited staff.

At the end of a successful BR&E strategy is an improved business climate for the existing industry. Their challenges become the community's challenges, but so do their opportunities. Not every company they are competing with in the market has that kind of support structure in the local community. Having local leadership engaged will ultimately help to make the company become more competitive in its own industry.

APPROACHES //



Business Retention & Expansion
Approaches Snapshot

PREPARE		
Existing Assets & Resources	**Product**	**Talent**
– Conduct one-on-one visits with businesses utilizing a survey tool to focus on the needs of the company and its employees – Analyze all data and develop action plans to define the priorities for existing business – Host employer roundtable with agendas designed to maximize dialogue leading to specific action items – Create monthly confidential forum for key leadership of major employers to create information exchanges on key topics	– Utilize existing industry visits to understand and identify product to facilitate expansion and continued site investment – Develop a comprehensive product inventory and assessment related to current industry needs that can facilitate expansion opportunities	– Serve as an employee and talent liaison and advocate – Partner with entities to identify pockets of untapped talent in the community including veterans, displaced homemakers, formerly incarcerated and people with special needs
PURSUE		
Marketing		
– Celebrate the importance of manufacturing to the region through an existing appreciation event annually. Release a scorecard at the event highlighting payroll, private investment and fiscal impact the employers contribute to the region. – Establish an Existing Industry Committee of the board to focus on supporting the needs of existing companies in the targeted sectors within the county.		
PARTNER		
PEDC, University of West Florida, Pensacola State College, Escambia County Schools (CTE), Achieve Escambia, CareerSource, Existing Industry, Department of Veteran's Affairs, Local Law Enforcement, Agency for Persons with Disabilities, First Place Partners, Chamber of Commerce, State Legislative Delegation, Gulf Coast Minority Chamber of Commerce		

PREPARE: EXISTING ASSETS & RESOURCES

- Conduct 50 annual one-on-one visits with businesses utilizing a survey tool to focus on the needs of the company and its employees. Identify and address companies at risk and potential expansion opportunities. It must be designed to elicit honest feedback that can be used to help both the company and the community. The results of the survey will be confidential and analyzed only by the FloridaWest. All results should be recorded in the CRM system leading to a database of business intelligence.
- Analyze all data and develop action plans to define the priorities as it relates to existing business. Allocate resources to address concerns.
- Host employer roundtable with agendas designed to maximize dialogue leading to specific action items that provide long term value to participants. Consider breaking the events into CEO, plant manager and human resource professional sessions to provide maximum coordination and information flow.

- Create monthly confidential forum for key leadership of major employers to create information exchanges on topics such as workforce training, hurricane preparedness, COVID-19 recovery, tax changes, etc.

PREPARE: PRODUCT

- Utilize existing industry visits to understand and identify product to facilitate expansion and continued site investment.
- Develop a comprehensive product inventory and assessment related to current industry needs that can facilitate expansion opportunities.

PREPARE: TALENT

- Serve as an employee and talent liaison and advocate to develop training programs and address training concerns.
- Partner with the Florida Department of Veteran's Affairs, local law enforcement and CareerSource to identify pockets of untapped talent in the community including veterans, displaced homemakers, formerly incarcerated and people with special needs. By focusing efforts on smaller segments of the population, tactics can be more specific, correspond more with the audience's needs and more effectively remove barriers to entry while supporting existing industry and their changing employee needs.

PURSUE: MARKETING & COMMUNICATIONS

- Celebrate the importance of manufacturing to the region through an existing appreciation event annually. Release a scorecard at the event highlighting payroll, private investment and fiscal impact the employers contribute to the region.
- Establish an Existing Industry Committee of the board to focus on supporting the needs of existing companies in the targeted sectors within the county.

PARTNER:

- PEDC, University of West Florida, Pensacola State College, Escambia County Schools (CTE), CareerSource, Existing Industry, Department of Veteran's Affairs, Local Law Enforcement, Agency for Persons with Disabilities, First Place Partners, Chamber of Commerce, State Legislative Delegation, Gulf Coast Minority Chamber of Commerce

Goal 3: Innovation & Entrepreneurship »

Facilitate programmatic solutions that support innovation and entrepreneurship utilizing existing spaces, programs, partners and initiatives.

RATIONALE //

The city and the county have benefited greatly with the efforts of the Studer Community Institute and other private investors creating an entrepreneurial culture for downtown. With that success several programs have been developed to support business formation from idea to start-up. While successful, there remains a disconnect to how a person with an idea can enter the system and utilize the resources available. **FloridaWest's role in fostering this ecosystem is threefold:**

1. **Facilitate the continued ecosystem for business formation,**
2. **Drive innovation to support target industries and**
3. **Recruit talent through remote work**

Entrepreneurship

Pensacola and Escambia County have an abundance of programs and resources to support the entrepreneur; however, stakeholder interviews revealed confusion on when and where someone would engage in the system.

FloridaWest should champion the current entrepreneurship structure and articulate the value of a culture of business formation. Government plays a tremendous role in start-up culture by providing clear pathways to obtaining permits, licenses and other regulatory requirements to do business there. The focus should be building a clear understanding of what is required and approval timeline when all documentation is provided. The biggest barrier to private capital is risk. Without clear pathways, the amount of risk to a startup is enhanced.

Innovation

FloridaWest can support its targeted industries of cybersecurity, aerospace & defense and advanced manufacturing through focused innovation initiatives.

As mentioned earlier in the plan, federal procurement and increasing military readiness programs are central to success. This also provides an opportunity to encourage startup innovation to support not only the information technology and cybersecurity sectors but others as well. FloridaWest should proactively seek federal designations such as hub zones and opportunity zones to entice investment in this sector.

Another critical component of this strategy is engaging Florida's congressional delegation in seeking federal opportunities as it relates to supply chain and national security needs. With increased US Department of Defense and NATO funding, Escambia County is well positioned to take advantage of these efforts.

APPROACHES //



Innovation & Entrepreneurship
Approaches Snapshot

PREPARE		
Existing Assets & Resources	**Product**	**Talent**
– Expand the asset map of the entrepreneurial resources that demonstrate entry points and a timeline for use	– Form a coalition to conduct an asset/product review as it relates to entrepreneurial endeavors and identify where opportunities and challenges exist	– Explore a remote worker incentive program
PURSUE		
Innovation	**Marketing**	
– Consider the development of a local innovation zone that would leverage community assets such as the redevelopment of the former Baptist Hospital campus	– Update marketing tools to specifically target remote workers for skills needed to support its targets and existing industries	
PARTNER		
PEDC, University of West Florida, Pensacola State College, Escambia County Schools (CTE), CareerSource, First Place Partners, Chamber of Commerce, State Legislative Delegation, Baptist Health, The Spring, Studer Community Institute, Small Business Development Center, Pensacola Young Professionals, Non-Profit Sector, Gulf Coast Minority Chamber of Commerce		

PREPARE: EXISTING ASSETS & RESOURCES

- Expand the asset map of the entrepreneurial resources that demonstrate entry points and a timeline for use. Each partner within the ecosystem should utilize the same asset map as potential investors, entrepreneurs and existing small businesses may enter the system from a variety of points. The Spring has a strong asset map already in place but could be expanded to include links to partner websites. The map should also include the very early entry point when an idea is just forming – be it a small market driven business or innovative start-up.

PREPARE: PRODUCT

- Form a coalition to conduct an asset/product review as it relates to entrepreneurial endeavors and identify where opportunities and challenges exist. The group should meet at least twice a year with an action-based agenda and a timeline for deliverables.

PREPARE: TALENT

- Explore a remote worker incentive program. According to a recent report by the Florida Department of Economic Opportunity, the three key county characteristics identified to incentivize remote workers to relocate include having a nearby metropolitan area close to the beach with high-speed internet, a cost of living lower than the national average and the need for population or labor force growth. Many remote workers that currently reside within Florida are located within counties that border either the Atlantic Ocean or the Gulf

of Mexico and where more than 90 percent of the county has high speed internet coverage of at least 100 megabits per second.[4] **Best Practice:** Remote Shoals

PURSUE: INNOVATION

- To increase economic opportunity in certain areas of the county, consider the development of a local innovation zone that would leverage community assets such as the redevelopment of the former Baptist Hospital campus. The zone should provide increased economic opportunity for underrepresented populations and focus on increased educational opportunities and entrepreneurship outreach. **Best Practice:** Although a state program, consider Maryland's RISE Zone Program.

PURSUE: MARKETING & COMMUNICATIONS

- Update marketing tools to specifically target remote workers for skills needed to support its targets and existing industries. The COVID pandemic caused great disruption in the workforce and accelerated the trend of working from home. This has resulted in states like Florida benefiting from gains in migration of people and wealth where each remote worker is predicted to spend about $31,850 annually towards various service industries and about $15,990 in the durable and non-durable goods industries each year according to the DEO report. With an estimated 22.25 million residents as of April 1, Florida continues to see population increases equivalent to adding a city the size of Orlando each year, according to a recent state report.

PARTNER

- PEDC, University of West Florida, Pensacola State College, Escambia County Schools (CTE), CareerSource, First Place Partners, Chamber of Commerce, State Legislative Delegation, Baptist Health, The Spring, Studer Community Institute, Small Business Development Center, Pensacola Young Professionals, Non-Profit Sector, Gulf Coast Minority Chamber of Commerce

[4] Economic & Fiscal Effects of Remote Workers in Florida

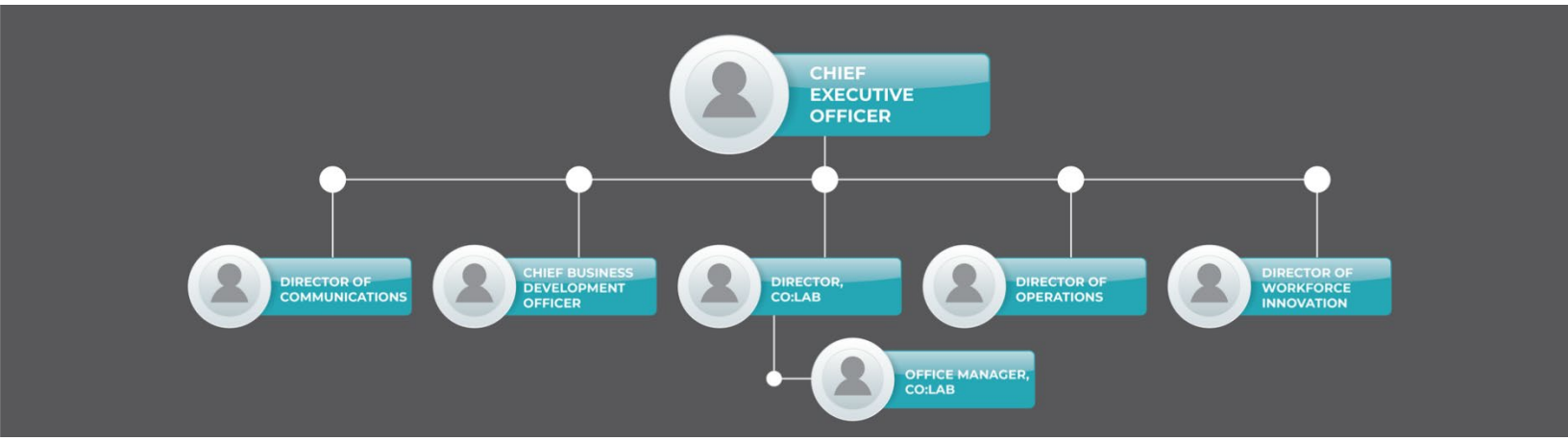
CROSS-CUTTING: ORGANIZATIONAL CAPACITY

Establishing the strategic vision of an economic development organization is a critical step to its success. Understanding the world of possibilities and the strategies and tactics that will be required to realize that vision is paramount in FloridaWest's ability to achieve the long-term goals of the organization. But even the most forward-thinking strategic plan or vision is utterly dependent on the organizations ability to execute at a high level and for an extended period.

In defining the goals and approaches necessary to continue to move FloridaWest forward, it was important to review the organization's capacity to implement and execute the plan. To establish greater efficiencies of output, VisionFirst reviewed the organizational structure, hierarchy and internal processes. **It is important to note that this assessment considers only the position and not the individuals of the organization.** The review only seeks to determine what steps could be taken to improve output and not make judgments based on individual talents or acumen.

Current Organizational Structure »

FIGURE 6: CURRENT ORGANIZATIONAL STRUCTURE



According to the 2014 articles of incorporation, FloridaWest is a 501(c)(6) not-profit whose central purpose is to promote industry and commerce, enhance the business climate and stimulate economic prosperity, support workforce development, promote community development and encourage political action.

The organization is governed by a board of directors with a combination of public and private funding and represents the economic interests of a county of more than 316,000 residents. Currently, FloridaWest has six full time employees responsible for fostering new business recruitment and existing industry retention along with workforce development and business formation. While on par with most economic development organizations in similar sized counties from a staffing standpoint, the current expectations of stakeholders place a premium on process efficiency.

EXISTING POSITIONS

As discussed previously, the organization is currently expected to engage in a multitude of activities, either directly or indirectly associated with the mission of building, growing and sustaining the economic potential and prosperity of Northwest Florida.

The structure and operation have by all intents and purposes allowed the organization to excel in the completion of its mission objectives. The positions represent clearly defined roles and responsibilities capable of implementing the six overarching strategies established in the previous plan. This combined with a flat organizational structure promotes limited hierarchy/bureaucracy preventing potential operational challenges.

Even without significant changes to the structure, the organization would be able to continue to execute at an elevated level. But given recent departures along with the changing global landscape it is important to identify potential challenges and opportunities as it pertains to the FloridaWest structure.

Operational Challenges »

SILOED DIVISIONS

There are always a number of challenges that originate in how unique and specialized many economic development efforts can be from one division to the next. For example, the drivers that govern business recruitment activity do not always align with entrepreneurship efforts which can lead to a lack of communication between the divisions. This is exacerbated by remote working and multiple office locations. Conversely, one of the benefits of a traditionally flat organization is the sharing of information without hierarchical boundaries. Unfortunately, that advantage has not been realized to its fullest extent. **Foster an approach that uses weekly touch points to share approaches and brainstorm best practices across multiple platforms.**

BUSINESS DEVELOPMENT CAPACITY

Currently, there is only one position responsible for new business recruitment and outreach. And while the existing industry outreach is shared among the team, a successful new business recruitment strategy cannot realize its full potential without being fundamentally intertwined with the local existing industry. Existing industry visits should be used to develop new business outreach and identify opportunities as well as challenges. One position responsible for these activities in a county the size of Escambia County is a challenge. That combined that with the demand to be “in market” to conduct successful lead generation leads to a capacity issue. **Repurpose existing positions to address business development capacity challenges.**

ADMINISTRATIVE ASSISTANCE

As with any high performing organization, individuals tend to overcome obstacles to execution by increasing hours and output. While this is admirable, it is simply not sustainable. FloridaWest is in good company with this challenge. Rarely is there not some aspect to this in every economic development organization. But to move to where FloridaWest expects to be, steps must be steps taken to increase efficiency across the organization. From the CEO to the rest of the staff, there is no dedicated administrative function which means each position is responsible for increased efforts that take away from the focus of each position. **Add an administrative position that focuses on the entirety of the organization to increase the efficiency and effectiveness of every other position.**

OPERATIONAL REDUNDANCY

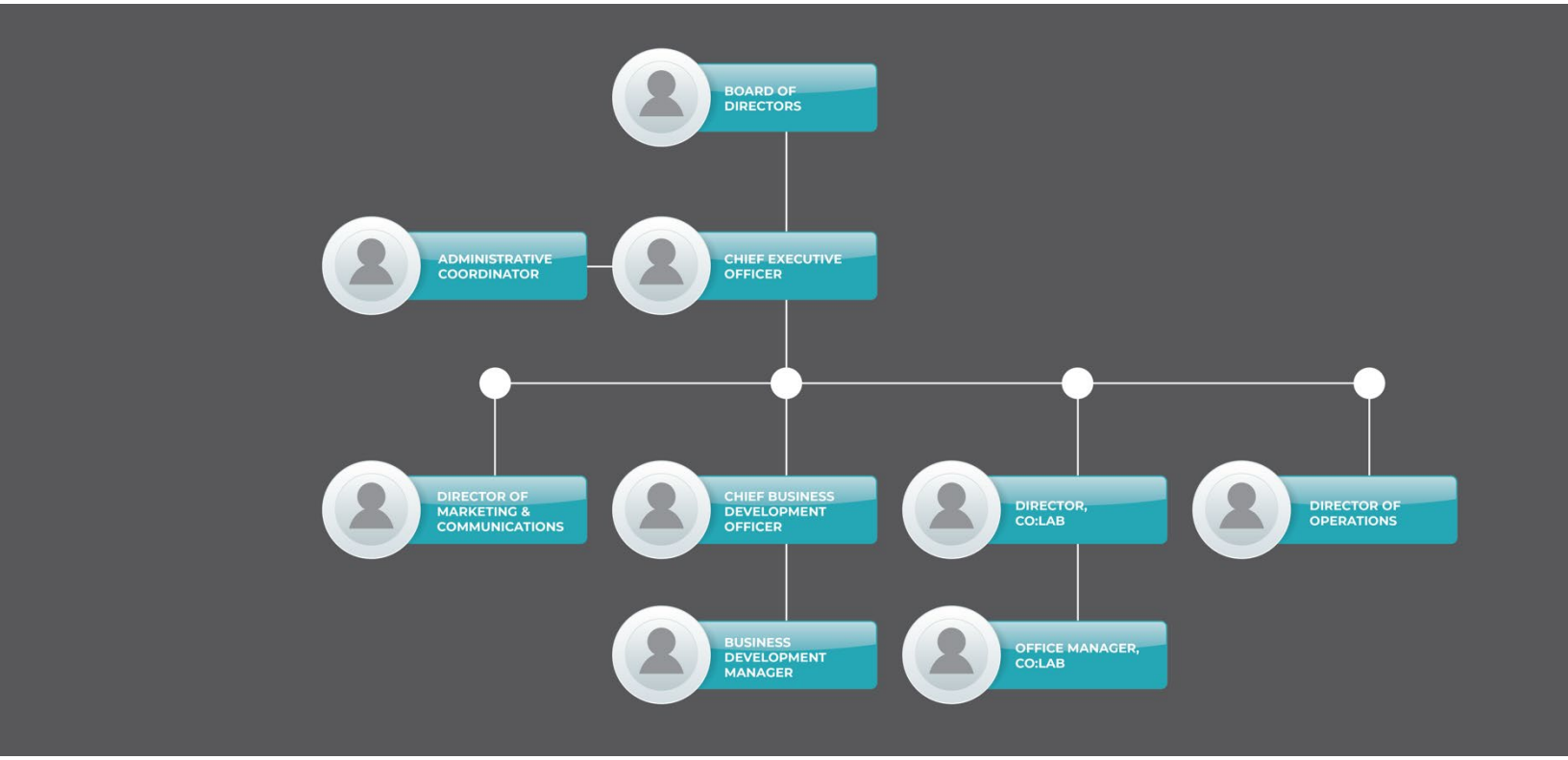
The adage “everything is economic development” is not only accurate, but it creates significant challenges for an organization like FloridaWest. When the mission speaks to fostering economic opportunities for Escambia County residents there is very little that would not fall into that category. But to be successful in its mission, distinctions must be made in what the organization will own and what it will facilitate. As mentioned in the goals, there are many stakeholders and partners in the region that must be utilized to provide extended capacity to the efforts outside of those that are owned specifically by the organization. As an example, workforce and talent are keys to almost every effort in successful economic development, but this cannot be an initiative Florida West owns as it requires direct partnership from workforce partners like CareerSource, Achieve Escambia along with the local school districts and technical centers for the region to be successful.

With local government partners, First Place Partners, Enterprise Florida and DEO, there is no shortage of stakeholders in the region and state. To take advantage of this FloridaWest must ensure their efforts are complimentary and not redundant. **Facilitate a retreat that develops a customer needs matrix for optimizing programs and initiatives while eliminating duplication of efforts.**

Proposed Structure Changes »

To enhance the organization's effectiveness, a revised structure is outlined below. This structure change is designed to provide additional capacity to meet the growing needs of the organization by providing much needed administrative capabilities across the organization and additional business development capacity as it relates to new business recruitment, existing industry outreach and talent coordination.

FIGURE 7: REVISED ORGANIZATIONAL STRUCTURE



POSITIONS & RESPONSIBILITIES //

While not all reflected on the organizational chart above, the following positions would represent shifts in responsibilities and/or new positions that would help achieve the goals of the board as well as key community stakeholders. To facilitate operational enhancement, the board also has a role, therefore onboarding as well as annual training/brainstorming should take place. Recommendations are included later in this section.

Chief Executive Officer: A critical component to success is the ability of an economic development organization to articulate a vision. It serves as the North Star for the economic development efforts performed by government leaders, investors, stakeholders and employees of FloridaWest. Key to this messaging is the CEO's ability to develop and maintain relationships with community leaders. These relationships are used to share the vision and why FloridaWest is relevant to obtaining that vision. Building these relationships with stakeholders both in and out of market require significant organizational changes to maximize outreach opportunities.

Administrative Coordinator: This position would provide administrative support to not only the CEO but the other members of the team as well. Having a dedicated position to assist with scheduling, planning, event coordination and travel would provide significant support to all team members. Additionally, the position would provide the CEO with additional connectivity to the team.

This would be a new position and would require additional funding and most likely board approval. However, there is ample justification for the creation of this position as it is a staple in most similar sized organizations and there was virtually unanimous feedback from the team as to its need.

This position is different than the operations manager whose functions go beyond an executive assistance managing budgets, board meetings, real estate functions, accounting and project management.

Business Development Manager: This position would assist the Chief Business Development Officer with business recruitment, retention and expansion activities. The position would assist in lead generation, project management, existing industry outreach and talent coordination. Additional capacity in business development would allow the organization to set significant metrics in terms of lead generation and project activity.

It is suggested that this position would replace the unfilled workforce innovation position as there would be no additional funding required. However, the facilitation role in terms of talent and workforce development would remain a critical role.

Marketing & Communications Director: Previously the organization had a director of communications focusing on traditional public relations and outreach. However, in an economic development organization it is critical for messaging be targeted to both internal and in-market stakeholders as well as external, out-of-market potential customers. In filling this position, FloridaWest should consider repurposing the position as a marketing and communications director seeking a person with advertising, marketing and digital media experience as well as traditional communications and public relations skills such as traditional media management, press release writing and dissemination, talking point development and event management.

Deputy Director: As discussed, a flat organization has its advantages in terms of direct reporting and lack of hierarchical hurdles. But given the current competitive landscape, it can

also pose certain challenges for the CEO. Current expectations revealed from stakeholder interviews show a considerable desire for the CEO position to take a much more proactive and aggressive path in terms of external communication and outreach. Given the current involvement required in the management of the team, this demand could prove challenging.

If the CEO is to prioritize these external activities over internal management, then some level of middle management must be considered. A position that serves either formally or informally as a "lieutenant or deputy director" would provide management, coaching and oversight to the staff as a whole, freeing up the CEO to focus on outward facing engagements and not be bogged down in the day-to-day activities of the organization. Ultimately, the position would report directly to the CEO with oversight over the other team members. The challenge is to determine whether an existing position can be repurposed into this role, or if a new position is to be created.

This leadership position can be created by elevating any existing position or creating a new role entirely. As the leadership explores these options there are multiple actions that can be taken. The key for future success of the organization is a well-defined hierarchical structure that promotes a culture of performance and teamwork.

Many of these proposed changed will require additional budgetary considerations. In today's environment that is always a challenge. But in the quest for continuous improvement, it is important for the FloridaWest leadership team to consider some version of these proposed changes. The good news is FloridaWest has a strong organizational structure that can be adapted and repurposed to accomplish its goals. However, with just a few small adjustments the organization can become a leader in the economic development landscape moving forward.

BOARD ENGAGEMENT //

An effective board is an informed and engaged board. Board members should be the organization's biggest cheerleaders as advocates and ambassadors for the organization. The program of work should include annual and quarterly training sessions for both new and existing board members and can also be expanded to other community leaders. The orientation should include the mission and history of the organization and a description of board member duties and expectations, as well as a list of the names and bios of the staff and board.

Components of the orientation should include, but not limited to, the following components:

• Ethics policy	• Overall value proposition of past projects
• Role of the board & staff	• Product overview
• Financial overview	• Confidentiality

Additionally, each board member, whether new or existing, should sign a board member agreement and confidentiality agreement. They should also review and complete the conflict-

of-interest policy and questionnaire. Board members should receive financial reports and audited financials as well as the organization's bylaws.

Just as important as a clear onboarding and orientation process is how to engage board members at each meeting. Too often board meetings become formulaic in nature and are based on reporting. While there should always be an education component of these meetings, engagement is key. Developing concise agendas with select outcomes and deliberate conversations in mind can be invaluable to FloridaWest moving forward.

Meaningful engagement results in a board that can not only provide input regarding today's opportunities and challenges but is also visionary in reaching future objectives all while aligning resources to meet such goals.

- Create an internal objectives scorecard showing progress in reaching strategic initiatives on the agenda to be reviewed and discussed at every meeting.
- After the business agenda, allow time for brief "visioning" discussions to capture ideas to help support the organization and advance efforts in the region.
- Provide board members speaking points on key issues and opportunities (cleared for public release) so that each may act as surrogates in spreading FloridaWest's message and accurately answer questions.
- Host an annual strategic retreat to develop action items in coordination with the recommendations of the strategic plan. Each board member should lead the discussion of a specific topic assisted by a staff member to facilitate conversations and ideas.

METRICS

While the achievements of FloridaWest team may be recognized by those engaged in the organization's efforts, there is often much more that has taken place than what is included in project announcements or board meetings.

The economic development world is growing more competitive by the day and the factors that determine the location and growth of a business are often beyond the control of one economic development organization. From logistics to infrastructure, there is no one factor that will determine a location. Often communities do everything in their power to reach a positive location decision only to miss the opportunity based on something outside their control. From location bias to market factors, a project can be lost for any number of reasons.

With that in mind, FloridaWest should not just be measured on the announcement of new jobs and capital investment as it does not take into consideration other factors as noted in the approaches above – the preparation and the pursuit of making the community more competitive in targeted industry sectors and overall business-friendly.

In considering the approaches offered within each of the strategic goals, a series of metrics are suggested on the following pages. **While numbers are provided, a baseline should be established between staff and the board to ensure measurement is meaningful and accurate.** The staff and board should consider a working group meeting to determine which metrics are most important and how to best present progress on a quarterly basis using a dashboard or report card format.

When considering the approaches and associated metrics consider if the staff of FloridaWest implement, facilitate or advocate to achieve measurable success.

- **Implement:** FloridaWest to undertake, coordinate and implement directly.
- **Facilitate:** FloridaWest to work in conjunction with partners to develop and implement.
- **Advocate:** FloridaWest to advocate to city, county, regional and state leaders to undertake and/or implement.

Breaking down the metrics further by assessing if they are:

- **Engagement-based:** Engagement-based metrics measure the degree of commitment and the level of interaction with key stakeholders to achieve outcome-based metrics.
- **Process-based:** Process-metrics are the specific steps in a process that lead — either positively or negatively — to a particular outcome-based metric.
- **Outcome-based:** Outcome-based metrics provide a way of measuring effectiveness and determining success from the point of view of businesses, investors and stakeholders.

It is important to understand all the activities that are undertaken to compete to measure performance. Many factors will be essential to the success of the organization, and as such the following measurements have been outlined, but the numbers for each should be developed with the staff and board in collaboration.

In developing specific targets, the percentage metrics should align with realistic measures. The goal is to evaluate these elements along with the creation of jobs and investment to paint a clear picture of how well the organization is representing Escambia County.

BUSINESS RECRUITMENT

Information Technology & Cybersecurity

- Share implementation highlights at least one per quarter *(Implement, Engagement-Based)*
- Develop and share sector highlights at least one per quarter *(Implement, Engagement-Based)*

PREPARE

- Annually visit with 10 existing companies in the sector *(Implement, Outcome-Based)*
- Increase number of new procurement opportunities generated for cybersecurity businesses by one per year
- Increase number of federal contract awards for local companies by two per year *(Advocate, Engagement-Based)*
- Increase participation of companies that participate in roundtable activities with a goal of 90% attendance (Companies represented at roundtable events divided by total number of companies in the sector identified by FloridaWest.) *(Implement, Outcome-Based)*
- Development of a feasibility plan for additional office space at Cory Station *(Implement, Process-Based)*
- Develop plan for existing companies to access to SCIF space *(Advocate, Engagement-Based)*
- Increase total amount of square feet of occupied space in the sector by 10% over five years *(Facilitate, Process-Based)*
- Generate 50 new contacts annually through attendance at trade shows, events, etc. to create awareness *(Implement, Engagement-Based)*

PURSUE

- Announce 10 new companies/jobs in information technology in five years *(Implement, Outcome-Based)*
- Increase number of apprenticeships underway by 3% annually *(Advocate, Outcome-Based)*
- Increase number of credentials awarded for sector by 3% annually *(Advocate, Outcome-Based)*
- Increase percentage of tenants in Co:Lab in cybersecurity industry to 10% of total tenants *(Implement, Outcome-Based)*

INNOVATION

- Increase number of students enrolled in UWF and PSC programs that support information technology and cybersecurity by 10% over five years *(Advocate, Outcome-Based)*
- Increase number of graduates of these programs are employed locally by 10% over five years *(Advocate, Outcome-Based)*
- Retain 20% of existing military personnel exiting military in county/region *(Advocate, Outcome-Based)*

MARKETING

- Implement one digital and social marketing campaign for the sector with measurable results including follow up with five contacts from the campaign *(Implement, Engagement-Based)*
- Increase percentage of total prospects in this sector to 25% at each stage of selection process *(Implement, Outcome-Based)*
- Targeted outreach to remote workers to support sector *(Implement, Engagement-Based)*

RESULTS/LOCATIONS

(Establish baseline from which to measure increase)

- Increase net new jobs in the sector by 10% over five years *(Implement, Outcome-Based)*
- Increase total payroll in the sector by 10% over five years *(Implement, Outcome-Based)*
- Increase capital investment in the sector by 10% over five years *(Implement, Outcome-Based)*

COLLABORATION (PARTNERS)

- Highlight two new partnerships annually *(Implement, Engagement-Based)*

Aerospace, Aviation & Defense

- Share implementation highlights at least once per quarter *(Implement, Engagement-Based)*
- Develop and share sector highlights at least once per quarter *(Implement, Engagement-Based)*

PREPARE

- Annually visit with 10 existing companies in the sector *(Implement, Outcome-Based)*
- Increase the inventory of ready sites available for this sector including parcels of 50 acres or less, 51-100, 100+ acres *(Facilitate, Process-Based)*

PURSUE

- Announce 10 new or expanding companies in aerospace, aviation and defense over five years *(Implement, Outcome-Based)*
- Increase the number of apprenticeships underway by 5% annually *(Advocate, Outcome-Based)*
- Increase the number of credentials awarded in sector by 5% annually *(Advocate, Outcome-Based)*

INNOVATION

- Increase the number of students enrolled in UWF, PSC and K-12 programs that support sector by 10% over five years *(Advocate, Outcome-Based)*
- Increase the number of graduates of these programs are employed locally by 10% over five years *(Advocate, Outcome-Based)*
- Retain 20% of existing military personnel that stay in county/region *(Advocate, Outcome-Based)*

MARKETING

- Implement one digital and social marketing campaign for the sector with measurable results including follow up with five contacts from the campaign. *(Implement, Engagement-Based)*
- Increase percentage of total prospects in this sector to 25% at each stage of selection process *(Implement, Outcome-Based)*

RESULTS/LOCATIONS

(Establish baseline from which to measure increase)

- Increase net new jobs in the sector by 10% over five years *(Implement, Outcome-Based)*
- Increase total payroll in the sector by 10% over five years *(Implement, Outcome-Based)*
- Increase capital investment in the sector by 10 percent over five years *(Implement, Outcome-Based)*

COLLABORATION (PARTNERS)

- Highlight two new partnerships annually *(Implement, Engagement-Based)*

Manufacturing & Chemical

- Share implementation highlights at least one per quarter *(Implement, Engagement-Based)*
- Develop and share sector highlights at least one per quarter *(Implement, Engagement-Based)*

PREPARE

- Annually visit with five existing companies in the sector *(Implement, Outcome-Based)*
- Progress of formalized terms for purchase agreements at The Bluffs *(Implement, Process-Based)*
- Create pro forma examples of heavy process water users and the value to different industry types. Create phases and budget for full development of The Bluffs *(Implement, Process-Based)*
- Percentage of completion of The Bluffs based on phases *(Implement, Process-Based)*
- Increase the number of ready sites available for this sector by 10% including parcels of 50 acres or less, 51-100, 100+ acres *(Facilitate, Process-Based)*

PURSUE

- Announce five new or expanding companies of companies/jobs in manufacturing and chemical *(Implement, Outcome-Based)*
- Increase the number of companies/jobs in manufacturing and chemical by 10% over five years *(Implement, Outcome-Based)*
- Increase in the number of companies in sector *(Implement, Outcome-Based)*
- Year over year increases/decreases in numbers of jobs and wages *(Implement, Outcome-Based)*
- Number of apprenticeships underway *(Advocate, Outcome-Based)*
- Credentials awarded for sector *(Advocate, Outcome-Based)*

INNOVATION

- Increase the number of students enrolled in UWF, PSC, K-12 programs that support sector by 10% over five years *(Advocate, Outcome-Based)*
- Increase the number of graduates of these programs are employed locally by 10% over five years *(Advocate, Outcome-Based)*
- Retain 10% of existing military personnel that stay in county/region to support the sector *(Advocate, Outcome-Based)*

MARKETING

- Identification and targeting of fifty companies that are heavy process water users for specific ongoing marketing *(Implement, Process-Based)*
- Implement one digital and social marketing campaign for the sector with measurable results including follow up with five contacts from the campaign. *(Implement, Engagement-Based)*
- Increase percentage of total prospects in this sector to 25% at each stage of selection process *(Implement, Outcome-Based)*

RESULTS/LOCATIONS

(Establish baseline from which to measure increase)

- Increase net new jobs in the sector by 10% over five years *(Implement, Outcome-Based)*
- Increase total payroll in the sector by 10% over five years *(Implement, Outcome-Based)*
- Increase capital investment in the sector by 10 percent over five years *(Implement, Outcome-Based)*

COLLABORATION (PARTNERS)

- Highlight two new partnerships annually *(Implement, Engagement-Based)*

BUSINESS RETENTION AND EXPANSION

- Share implementation highlights at least one per quarter *(Implement, Engagement-Based)*
- Develop and share sector highlights at least one per quarter *(Implement, Engagement-Based)*

PREPARE

- Sixty visits per year with existing companies including those in targeted sectors
- Develop three to five key trends identified by visits *(Implement, Engagement-Based)*

PURSUE

- Increase the number of companies, jobs, payroll by 10% over five years (*Implement, Outcome-Based)*
- Announce five new expansions with increased jobs, wages and capital investment over five years (*Implement, Outcome-Based)*

INNOVATION

- Increase the number of students enrolled in UWF, PSC, K-12 programs that support sector by 10% over five years *(Advocate, Outcome-Based)*

- Increase the number of graduates of these programs are employed locally by 10% over five years *(Advocate, Outcome-Based)*
- Retain 10% of existing military personnel that stay in county/region to support the sector *(Advocate, Outcome-Based)*

MARKETING

- Implement one digital and social marketing campaign for sector with measurable results including follow up with five contacts from the campaign. *(Implement, Engagement-Based)*
- Increase the number of expansion/retention projects by 20% over five years *(Implement, Outcome-Based)*
- Market to specific talent for relocation to area for open positions *(Facilitate, Engagement-Based)*

RESULTS/LOCATIONS

(Establish baseline from which to measure increase)

- Increase by 10% the number of net new jobs from exiting industry *(Implement, Outcome-Based)*
- Increase new payroll by 10% *(Implement, Outcome-Based)*
- Increase overall private capital investment by existing industries by 25% over five years (*Implement, Outcome-Based)*

COLLABORATION (PARTNERS)

- Highlight two new partnerships annually *(Implement, Engagement-Based)*

INNOVATION & ENTREPRENEURSHIP

- Share implementation highlights at least one per quarter *(Implement, Engagement-Based)*
- Progress reports of fostering the entrepreneurial ecosystem twice a year *(Facilitate, Engagement-Based)*

PREPARE

- Prepare asset map and measure number of participants utilizing each asset within 18 months *(Facilitate, Process-Based)*
- Map progress of startups moving through the lattice work of programs within 18 months *(Facilitate, Process-Based)*

PURSUE

- Increase the number of individuals completing entrepreneurial training programs 10% annually *(Facilitate, Outcome-Based)*

INNOVATION

- Identify three potential innovation opportunities with existing businesses and business recruitment targets annually *(Facilitate, Outcome-Based)*

MARKETING

- Implement one digital and social marketing campaign for sector with measurable results including 10 entrepreneurs to relocate to county annually *(Facilitate, Process-Based)*
- Number of expansion/retention projects *(Implement, Outcome-Based)*

RESULTS/LOCATIONS

- Increase the number of businesses startups after training by 25% annually *(Facilitate, Process-Based)*
- Overall increase in tenants in Co:Lab by industry sector/targeted industry sector annually each year over five years *(Implement, Outcome-Based)*
- Increase the number of new business startups by 10% annually *(Advocate, Outcome-Based)*
- Increase of the number of business licenses issued annually *(Advocate, Outcome-Based)*

COLLABORATION (PARTNERS)

- Highlight two new partnerships annually *(Implement, Engagement-Based)*

THANK YOU

VISIONFIRST ADVISORS

3800 Esplanade Way, Suite 195

Tallahassee, Florida 32311

(850) 558 6900

Local Option Sales Tax

Fund 353

Northwest Florida Defense Partners

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February 23, 2026

TO: Economic Development Community Partners
RE: Requests for funding for Fiscal Year (FY) 2027

Dear Potential Funding Recipient:

Attached please find the Escambia County Community Partner Funding Request Application, which will be used for budget allocation purposes for the upcoming fiscal year.

The deadline to submit completed applications is Monday, March 30, 2026

The application provides you with adequate space to list all your organization's sources of revenue and your major categories of expenditures. When preparing the requested narratives, a clear and concise response is appreciated. If you need more space, please reference the appropriate question for your answers on any additional documentation.

Applications must be submitted electronically. When submitting your application, please follow all instructions and fill out the questions clearly. There is **an application check list** to ensure all required documents are submitted. **Please check each box to confirm all required documents are included with your new funding request application.**

Escambia County is committed to making information accessible. As part of that effort, documents delivered to Escambia County as part of this project are to meet website guidelines for accessible design set forth by the U.S. Department of Justice under the Title II of the Americans with Disabilities Act (ADA) and web content accessibility guidelines. For this reason, please submit Word format documents if ADA guidelines cannot be met.

We look forward to learning how Escambia County may be able to support your organization to maximize outreach to the citizens of our great county!

Sincerely,

Stephan Hall

Stephan Hall
Finance Director
Escambia County

FISCAL YEAR 2027

ESCAMBIA COUNTY
ECONOMIC DEVELOPMENT
COMMUNITY PARTNER FUNDING APPLICATION

All agencies requesting Local Option Sales Tax (LOST) Economic Development funding from Escambia County must submit the below-listed information and complete the attached form. Failure to submit all required information or to complete the form will remove your organization from consideration for funding. Please submit the completed application packet electronically to **Budget@myescambia.com**.

DEADLINE - Monday, March 30, 2026

ELIGIBILITY CRITERIA:

Organizations eligible to apply for funding must:

- Demonstrate funding received from sources other than local governments in an amount at least equal to the amount requested from Escambia County.
- Qualify as: a) a municipality located in Escambia County; b) an organization designated tax exempt by the IRS and incorporated as a not-for-profit corporation with authorization to conduct business in the State of Florida; OR c) an organization incorporated as a for-profit corporation or organized as a limited liability company with authorization to conduct business in the State of Florida.
- Located in and serve residents of Escambia County.
- Provide at least 2 full years (24 months) of independently prepared, audited or reviewed financial statements or tax returns, unless organization was formed within the last 3 years.
- The Board of County Commissioners retains the right to waive the eligibility criteria.

APPLICANTS SHOULD:

- Explain why receiving funding would have a significant impact on their organization.
- Have a mission and programs or services that improve the local economy.
- Submit a proposed budget where government funding does not exceed 50% of annual operating budget mandated by statutory or another regulatory requirement.
- Plan to expend funds within 12 months.
- Plan to provide quarterly metric reports and an annual report. ****Please be able to provide the source of your data that will be used to quantify your request.**

Funds may be provided for programs, services, necessary infrastructure or other initiatives that serve the public purpose of improving the local economy and promote economic development in Escambia County. **Funds will not be provided for:**

- debt reduction, operating deficits, interim or bridge funding or endowment funding,
- individuals or private foundations,
- activities that are religious or political in nature,
- fund drives, annual appeals, fundraising events or general capital campaigns, and
- salaries that do not directly impact the program unless mandated by statutory or regulatory requirement.

When submitting your completed application with all required documents, provide your

documents in original Word format or a direct PDF of the Word document. **Please limit scanned documents as much as possible.**

APPLICATION CHECKLIST (Required)

- __ Submit a fully completed Agency Funding Request Application.
- __ Submit a copy of your organization's current W-9.
- __ Submit: a) Certificate of Status as a not-for-profit corporation with authorization to conduct business in the State of Florida and a Letter of Determination from the IRS confirming your organization's federally tax-exempt status; or b) Certificate of Status as an organization incorporated as a for-profit corporation or organized as a limited liability company with authorization to conduct business in the State of Florida.
- __ Submit a copy of your organization's 2024 or 2025 tax return (Form 990 or 990-EZ with additional backup.
- __ Submit a copy of your organization's most recent 2 years of financial statements, with audit if applicable. Updated financials may be requested by the County periodically including prior and subsequent to reward date.
- __ Provide the **source** used to obtain the data that will be recorded on the quarterly metrics report and annual report.

GENERAL INFORMATION

Agency Name: Northwest Florida Dense Coalition

Agency Address: 127 South Palafox Place; Suite 200; Pensacola, FL 32502

Program Name for which funding is being requested: Northwest Florida Defense Coalition

Amount Requested: $100,000.00

Program Contact: Charles “Rick” Byars

Contact Email: rickbyars@cox.net Contact Phone: (850)572-7449

Description of Program: Military advocacy efforts for the protection, retention and growth of the three military bases and their ancillary locations within the counties of Escambia and Santa Rosa Counties. These efforts are to seek military construction funding from State and Federal resources.

How many years has your organization provided services in the County? 2.5 years

How many years has your organization received funding from the County? 2 years

Explain how receiving funds from the County would impact your organization:
Funding will support the continued efforts of this organization with one outside consultant, and services of a uniquely experienced DC consultant with targeted travel focusing specifically on issues in support of local military missions, personnel, and dependents.

PREVIOUS FISCAL YEAR FUNDING

(If none received, mark "N/A" and skip to next section.)

Amount received, if applicable: $100,000.00

Briefly describe how last year's funds were used. Funds were used to support the former executive director and development of briefing and advocacy materials to support the Defense Coalition efforts.

Briefly describe the County's Return on Investment relative to last year's funding, and the measurable impact your program had on the citizens of Escambia County? The Defense Coalition was able to work with their DC consultant to secure all the funding for the new 143MM hangar at Whiting Field. The Coalition also secured 12MM for hangar repairs of B-3260, which houses the Blue Angels and Training Wing 6.

CURRENT FISCAL YEAR FUNDING REQUEST

Briefly explain how the requested funding will be used to support the program. Why is the program a benefit to the citizens of Escambia County. The Northwest Florida Defense Coalition has been working with stakeholders and Federal leadership to advocate for funding for critical infrastructure and mission needs for NAS Pensacola. As DoD is more than 50% of the economic impact for Escambia County, these efforts are directly related to the viability of our community We are especially concentrating our efforts on securing an additional $30MM in hangar repairs for B-3260 and $1MM for repairs to the Naval Resue Training Pool.

Is your program a governmental function or requirement? If so, please site regulatory/statutory requirement and explain: **NO** or

SIMILAR/PARTNER ORGANIZATIONS

List any other public or private organizations/agencies who provide similar services in the area, and how you have partnered with those organizations: **None**

Please differentiate your program from other similar programs and explain why you are the best agency to provide the program. **None**

FUNDING

Will these funds be used for salaries/administrative costs or direct programming costs? Please

provide a breakdown by percentage within each category. NOTE: Only salaries directly related to the approved program are eligible for funding.

- Percentage for salaries/administrative costs: 75%
- Percentage for direct programming costs: 25%

If only a portion of your requested funding is granted, how will you offset the difference?

We are a public-private entity committed to expanding our private funding in order to fulfil the objectives of the Defense Coalition.

If the requested funding can be used as a match for other funding, please provide the details below and include the amount and match ratio:

The funds may potentially be used as a match for the State of Florida's Defense Reinvestment

Does your organization request funding from other governmental entities or non-profit agencies? If so, list each agency from which you request funds and the amount. Explain what those funds would be used for and whether there is any duplication of funding.

This funding will be combined with investments from 6 other local governmental agencies, potential State grants, and private funds, but no other nonprofit agencies. There is no duplication of funding as the investments offset specific expense requirements.

GOALS AND METRICS

Provide "specific and measurable" metrics in the following sections:

a) Please complete the Agency Metrics Scorecard below by listing up to three primary goals this program is targeting. Provide three years of trends. If your agency received funding the previous fiscal year, use the same metrics for consistent measurement. ALL agencies are required to fill out this template.

Goals & Metrics Scorecard	FY25	FY26	FY27	% Change
1.Regular coordinated engagement with Congressional/Pentagon Leadership to include County Officials. Four (4) direct engagements per year either in person or remote	4	4	4	0%
2. Identify priority Federal budgetary "asks" for projects for MilCon, Appropriations, and/or Supplemental funding for local installations. Two (2) filed and monitored budgetary "asks" per year.	2	3	4	100%

3. Regular engagement with local installation leadership to keep a pulse on need, challenges and opportunities. Minimum monthly meetings with NASP leadership. Twelve (12) per year.	12	12	12	0%

b) State the source used to provide your program metrics Actually approval of projects in the Federal NDAA and Congressional Appropriations. The number of actual meetings held to educate and advocate for the military bases.

c) Please list up to three program goals by which your organization will measure the success of your program.

Program Goals	FY27
1. Minimum of quarterly coordinated engagement with Congressional/Pentagon Leadership to include County Officials.	4 annually
2. Identify minimum of two (2) priority Federal budgetary "asks" for projects for MilCon, Appropriations, and/or Supplemental funding for local installations and/or key mission.	2 identified asks
3. Minimum of monthly engagement with local installation leadership to keep a pulse on needs, challenges and opportunities	12 engagements

d) Please list the actual baseline statistics/agency metrics for the performance measure(s) listed above.

Baseline for Goals	FY26
1. Minimum of quarterly coordinated engagement with Congressional/Pentagon Leadership to include County Officials	4 annually
2. . Identify minimum of two (2) priority Federal budgetary "asks" for projects for MilCon, Appropriations, and/or Supplemental funding for local installations and/or key mission.	2 identified asks
3. Minimum of monthly engagement with local installation leadership to keep a pulse on needs, challenges and opportunities	12 engagements

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program, you are not required to complete the information for the previous budget year. Please add any additional income or expense sources to the table as necessary to complete your budget application. **Please round figures to the nearest whole dollar.**

INCOME TABLE			
	Most Recently Completed Budget Year - FY 2024-25	Current Budget Year FY 2025-26	Proposed Budget Year FY 2026-27
Contributions/Donations from Private Sources	$100,000	$	$
Programmatic Income	$	$	$
County Funding/Direct Contribution	$ 70,000	$ 100,000	$100,000
County Funding by Other Source (a)	$	$	$
City Funding	$	$	$
Local Non-Profit Funding	$	$	$
State Funding	$	$	$
Federal Funding	$	$	$
Memberships	$ 49,000	$ 200,000	$ 225,000
Investment Income	$	$	$
Other Income (b)	$	$	$
Total Income	$ 219,000	$ 300,000	$ 325,000

Please explain by fiscal year any amount listed in "County Funding by Other Source" line item. (Example: Commissioner Community Support funding, Sheriff's Office funding, etc.) _____

N/A

Please explain by fiscal year any amount listed in the "Other Income" line item. _____

N/A

EXPENSES TABLE			
	Most Recently Completed Budget Year FY 2024-25	Current Budget Year FY 2025-26	Proposed Budget Year FY 2026-27
Total Number of Staff			
Salaries and Wages	$ 57,114	$90,000	$0
Employee Benefits	$	$	$
Professional Services	$ 56,989	$ 144,000	$ 144,000
Contractual Services	$	$	$ 80,000
Travel Expenses	$ 11,374	$ 30,000	$ 30,0000
Rentals and Leases	$	$	$
Communication	$	$	$
Postage and Freight	$	$	$
Repair and Maintenance	$	$	$
Printing and Binding	$	$ 500	$ 500
Marketing and Promotion	$ 11,490	$ 15,000	$ 15,000
Fuel	$	$	$
Supplies	$ 4,567	$ 5,000	$ 5,000
Event Expenses	$	$ 10,000	$ 10,000
Capitalizable Assets for County Funding (a)	$	$	$
Other Expenses (b)	$ 4,679	$ 5,000	$ 5,000
Total Expenses	$ 146,213	$ 299,600	$ 289,500
Net Income - (Revenue minus Expense)	$ 72,787	$ -500	$ 35,500

Please explain any capitalizable assets (vehicles, land, or equipment) contained in your request.

NONE

Please explain any request listed in the "Other Expenses" line item. Other expenses include: Bank Charges ($200), Dues ($1,000), Legal for Organizational Set Up ($1,000), Meals for Meetings ($800), Taxes ($80), Registrations ($1,600) and Accounting Fees ($320)

BUDGET QUESTIONS

1. Does your agency operate on Calendar Year, State Fiscal Year, or Fiscal Year? Fiscal
2. Please explain any discrepancies in the Expense Table and your agency's Financial Statements:_____None_____

   _____

   _____

   _____

   _____
3. Please explain any Net Income (Revenue less Expense) represented in the Expense Table above on the bottom row. What is the planned use for these residual funds? Any net income (none expected) would be carried forward into the next fiscal year.

4. Please list the salary of the top 5 employees, names and positions of your organization. If there are multiple agencies funded by or through your agency allocation, please add those employees to this list by agency.

Name	Position	Salary
Southern Management Advisors	Consultant for administrative and operations	$80,000
		$
		$
		$
		$

5. Please provide the total amount of cash and investments on hand. $36,500.00

6. Does your organization charge fees for services? If so, provide a list of fees charged.

__No_____

_____

_____

_____

_____

7. Does your organization require background checks from volunteers and staff? __No_____

8. What is the source of your reportable data? Defense Coalition Accounting Records

ECONOMIC DEVELOPMENT AGENCIES

1. What is your agency's Strategic Plan?

A Strategic “Flight Plan” was developed and submitted in 2024. It can be resubmitted upon request.

2. How many jobs were created this year over last year by zip code? While not a traditional Economic Development agency, the NWFDC is working to protect, sustain and grow the DoD/military presence in our area. Currently, military activities generate over $8.2B in regional impact and over 52% of the total economy. NAS Pensacola alone supports 126 tenant commands which employs more than 16,000 military personnel and 7,400 civilian employees.

3. What is the net cost per job created? _____N/A_____

4. What is the net cost per job created? _____N/A_____

ADDITIONAL QUESTIONS

1. How has your agency addressed "Pockets of Poverty" in Escambia County?

_____N/A_____

2. Did your agency receive any grants? List the amount and a detailed use of the funds.

__The Northwest Florida Defense Coalition did not receive any direct grants in 2025-2026,

but is providing staffing and oversight of a Florida State Defense Reinvestment Grant (DRG) awarded PEDC for $125,000. This grant is being used for feasibility and needs analysis study for a potential cyber project supporting Corry Station, NAS Pensacola

3. Was there any increase in membership for the local chambers? Unknown. However, NWFDC is an in-kind member of the Greater Pensacola Chamber, Santa Rosa Chamber and Navarre Chambers. Their leadership is also included as Advisors to the NWFDC's Board of Directors.

4. What are your agency's statistics on business creation and minority businesses by zip code? While not a traditional Economic Development agency, the NWFDC is working to protect, sustain and grow the DoD/military presence in our area. Currently, military activities generate over $8.2B in regional impact and over 52% of the total economy. NAS Pensacola alone supports 126 tenant commands which employs more than 16,000 military personnel and 7,400 civilian employees.

5. Can we reduce the taxpayer subsidy? N/A

I hereby certify that the information provided above is a true and correct statement relating to the organization requesting funding named above.

Charles "Rick" Byars
Name

Consultant — Title

4/11/2026 — Date

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give form to the requester. Do not send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See *Specific Instructions* on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

Northwest Florida Defence Coalition, Inc

2 Business name/disregarded entity name, if different from above.

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☑ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . .

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☐ Other (see instructions)

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . ☐

5 Address (number, street, and apt. or suite no.). See instructions.

127 Palafox Place Ste 200

Requester's name and address (optional)

6 City, state, and ZIP code

Pensacola, FL 32502

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			–			–				

or

Employer identification number

9	3	–	3	8	4	8	8	5	6

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here | **Signature of U.S. person** [signature] **Date** 4/15/26.

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

2026 FLORIDA NOT FOR PROFIT CORPORATION ANNUAL REPORT

FILED
Feb 10, 2026
Secretary of State
8973703633CC

DOCUMENT# N23000011662

Entity Name: NORTHWEST FLORIDA DEFENSE COALITION, INC.

Current Principal Place of Business:

127 PALAFOX PLACE, STE 200
PENSACOLA, FL 32502

Current Mailing Address:

127 PALAFOX PLACE, STE 200
PENSACOLA, FL 32502 US

FEI Number: 93-3848856

Certificate of Status Desired: No

Name and Address of Current Registered Agent:

MOORHEAD, STEPHEN R
127 PALAFOX PLACE, STE 200
PENSACOLA, FL 32502 US

The above named entity submits this statement for the purpose of changing its registered office or registered agent, or both, in the State of Florida.

SIGNATURE:

Electronic Signature of Registered Agent — Date

Officer/Director Detail :

Title	D
Name	PIECH, DAVID
Address	6685 ADMIRAL STREET
City-State-Zip:	NAVARRE FL 32566

Title	TREASURER
Name	CAMPBELL, RYAN
Address	25 WEST GARDEN STREET
City-State-Zip:	PENSACOLA FL 32502

Title	D
Name	CONTI, JORDAN
Address	5550 HERITAGE OAKS BLVD
City-State-Zip:	PENSACOLA FL 32526

Title	D
Name	RHODES, STEVE
Address	2758 NOAH JORDAN RD
City-State-Zip:	NAVARRE FL 32566

Title	SECRETARY
Name	MOORHEAD, STEPHEN R
Address	127 PALAFOX PLACE SUITE 200
City-State-Zip:	PENSACOLA FL 32502

Title	DIRECTOR
Name	OGLETREE, SHANNON
Address	5568 HEATHERTON ROAD
City-State-Zip:	MILTON FL 32570

Title	DIRECTOR
Name	HELMS, JEFF
Address	MOFFATT & NICHOL 226 SOUTH PALAFOX PLACE FLOOR 6
City-State-Zip:	PENSACOLA FL 32502

I hereby certify that the information indicated on this report or supplemental report is true and accurate and that my electronic signature shall have the same legal effect as if made under oath; that I am an officer or director of the corporation or the receiver or trustee empowered to execute this report as required by Chapter 617, Florida Statutes; and that my name appears above, or on an attachment with all other like empowered.

SIGNATURE: STEPHEN R. MOORHEAD SECRETARY 02/10/2026

Electronic Signature of Signing Officer/Director Detail — Date

Forms 990 / 990-EZ Return Summary

For calendar year 2024, or tax year beginning **10/01/24** , and ending **09/30/25**

Northwest Florida Defense Coalition Inc. 93-3848856

Net Asset / Fund Balance at Beginning of Year			69,116
Revenue			
Contributions	194,830		
Program service revenue			
Investment income			
Capital gain / loss			
Fundraising / Gaming:			
Gross revenue			
Direct expenses			
Net income			
Other income	0		
Total revenue		194,830	
Expenses			
Program services	212,264		
Management and general	23,963		
Fundraising			
Total expenses		236,227	
Excess / (deficit)			-41,397
Changes			
Net Asset / Fund Balance at End of Year			27,719

Reconciliation of Revenue

Total revenue per financial statements	
Less:	
Unrealized gains	
Donated services	
Recoveries	
Other	
Plus:	
Investment expenses	
Other	
Total revenue per return	194,830

Reconciliation of Expenses

Total expenses per financial statements	
Less:	
Donated services	
Prior year adjustments	
Losses	
Other	
Plus:	
Investment expenses	
Other	
Total expenses per return	236,227

Balance Sheet

	Beginning	Ending	Differences
Assets	69,116	27,719	
Liabilities			
Net assets	69,116	27,719	-41,397

Miscellaneous Information

Amended return	
Return / extended due date	02/17/26
Failure to file penalty	

Frazier & Deeter Advisory, LLC
25 W Government Street
Pensacola, FL 32502
850-438-3622

February 3, 2026

CONFIDENTIAL

Northwest Florida Defense Coalition
Inc.
127 Palafox Place, Suite 200
Pensacola, FL 32502

Dear Northwest Florida Defense Coalition, Inc.:

We have prepared the following returns from information provided by you without verification or audit.

Return of Organization Exempt From Income Tax (Form 990)

We suggest that you examine these returns carefully to fully acquaint yourself with all items contained therein to ensure that there are no omissions or misstatements. Attached are instructions for signing and filing each return. Please follow those instructions carefully.

Enclosed is any material you furnished for use in preparing the returns. If the returns are examined, requests may be made for supporting documentation. Therefore, we recommend that you retain all pertinent records for at least seven years.

In order that we may properly advise you of tax considerations, please keep us informed of any significant changes in your financial affairs or of any correspondence received from taxing authorities.

If you have any questions, or if we can be of assistance in any way, please call.

Sincerely,

Frazier & Deeter Advisory, LLC

Filing Instructions

Northwest Florida Defense Coalition Inc.

Exempt Organization Tax Return

Taxable Year Ended September 30, 2025

Date Due: February 17, 2026

Remittance: None is required. Your Form 990 for the tax year ended 9/30/25 shows no balance due.

Signature: You are using a Personal Identification Number (PIN) for signing your return electronically. Form 8879-TE, IRS *e-file* Signature Authorization for an Exempt Organization should be signed and dated by an authorized officer of the organization and returned to:

Frazier & Deeter Advisory, LLC
25 W Government Street
Pensacola, FL 32502

Important: **Your return will not be filed with the IRS until the signed Form 8879-TE has been received by this office.**

Other: Your return is being filed electronically with the IRS and is not required to be mailed. If you Mail a paper copy of your return to the IRS it will delay the processing of your return.

Northwest Florida Defense Coalition
Inc.
127 Palafox Place, Suite 200
Pensacola, FL 32502

Department of the Treasury
Internal Revenue Service Center
Ogden, UT 84201-0027

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS E-file Signature Authorization for a Tax Exempt Entity

For calendar year 2024, or fiscal year beginning 10/01, 2024, and ending 9/30, 20 25

Do not send to the IRS. Keep for your records.
Go to *www.irs.gov/Form8879TE* **for the latest information.**

OMB No. 1545-0047

2024

Name of filer: **Northwest Florida Defense Coalition Inc.**

EIN or SSN: **93-3848856**

Name and title of officer or person subject to tax: **Ryan Campbell Treasurer**

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here	[X]	**b**	**Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	**1b** 194,830
2a	**Form 990-EZ** check here	[ ]	**b**	**Total revenue,** if any (Form 990-EZ, line 9)	**2b**
3a	**Form 1120-POL** check here	[ ]	**b**	**Total tax** (Form 1120-POL, line 22)	**3b**
4a	**Form 990-PF** check here	[ ]	**b**	**Tax based on investment income** (Form 990-PF, Part V, line 5)	**4b**
5a	**Form 8868** check here	[ ]	**b**	**Balance due** (Form 8868, line 3c)	**5b**
6a	**Form 990-T** check here	[ ]	**b**	**Total tax** (Form 990-T, Part III, line 4)	**6b**
7a	**Form 4720** check here	[ ]	**b**	**Total tax** (Form 4720, Part III, line 1)	**7b**
8a	**Form 5227** check here	[ ]	**b**	**FMV of assets at end of tax year** (Form 5227, Item D)	**8b**
9a	**Form 5330** check here	[ ]	**b**	**Tax due** (Form 5330, Part II, line 19)	**9b**
10a	**Form 8038-CP** check here	[ ]	**b**	**Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	**10b**

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that [X] I am an officer of the above entity or [ ] I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

[X] I authorize **Frazier & Deeter Advisory, LLC** to enter my PIN **48856** as my signature

ERO firm name

Enter five numbers, but do not enter all zeros

on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____ Date **02/02/26**

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. **50209235806**

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature _____ Date **02/02/26**

ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning **10/01/24** , and ending **09/30/25**

B Check if applicable:
- [ ] Address change
- [ ] Name change
- [ ] Initial return
- [ ] Final return/ terminated
- [ ] Amended return
- [X] Application pending

C Name of organization: **Northwest Florida Defense Coalition Inc.**

Doing business as:

Number and street (or P.O. box if mail is not delivered to street address): **127 Palafox Place, Suite 200**

Room/suite:

City or town, state or province, country, and ZIP or foreign postal code: **Pensacola FL 32502**

D Employer identification number: **93-3848856**

E Telephone number: **850-712-9019**

G Gross receipts $: **194,830**

F Name and address of principal officer:
David Piech
6685 Admiral Street
Navarre FL 32566

H(a) Is this a group return for subordinates? [ ] Yes [X] No

H(b) Are all subordinates included? [ ] Yes [ ] No

If "No," attach a list. See instructions

I Tax-exempt status: [ ] 501(c)(3) [X] 501(c) (**4**) (insert no.) [ ] 4947(a)(1) or [ ] 527

J Website: **www.nwfldefense.org**

H(c) Group exemption number

K Form of organization: [X] Corporation [ ] Trust [ ] Association [ ] Other

L Year of formation: **2023**

M State of legal domicile: **FL**

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities:
To advance the shared priorities of our communities and military installations through collaboration and advocacy at the local, state, and national levels.

2 Check this box [ ] if the organization discontinued its operations or disposed of more than 25% of its net assets.

3 Number of voting members of the governing body (Part VI, line 1a)	3	7
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	7
5 Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	1
6 Total number of volunteers (estimate if necessary)	6	0
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0

Revenue

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	208,353	194,830
9 Program service revenue (Part VIII, line 2g)		0
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		0
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0
12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	208,353	194,830

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0
14 Benefits paid to or for members (Part IX, column (A), line 4)		0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	57,114	99,316
16a Professional fundraising fees (Part IX, column (A), line 11e)		0
b Total fundraising expenses (Part IX, column (D), line 25) **0**		
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	82,123	136,911
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	139,237	236,227
19 Revenue less expenses. Subtract line 18 from line 12	69,116	-41,397

Net Assets or Fund Balances

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	69,116	27,719
21 Total liabilities (Part X, line 26)	0	0
22 Net assets or fund balances. Subtract line 21 from line 20	69,116	27,719

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer — Date

Ryan Campbell **Treasurer**

Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
Ryan J. Campbell, CPA		02/03/26	[ ]	P01236363

Firm's name: **Frazier & Deeter Advisory, LLC** Firm's EIN: **33-3737422**

Firm's address: **25 W Government Street Pensacola, FL 32502** Phone no. **850-438-3622**

May the IRS discuss this return with the preparer shown above? See instructions [ ] Yes [ ] No

For Paperwork Reduction Act Notice, see the separate instructions.

DAA

Form **990** (2024)

Part III **Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III ☐

1 Briefly describe the organization's mission:

To advance the shared priorities of our communities and military installations through collaboration and advocacy at the local, state, and national levels.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ **212,264** including grants of $) (Revenue $)

Northwest Florida Defense Coalition is made up of volunteers from two different counties in Northwest Florida, along with a non-Advisory Group of former military leadership, government officials and installation representatives to conduct regular outreach to other defense and governmental centers to include neighboring Florida Cities, Washington D.C. and Arlington, VA. The funds they receive directly supports the security of the Department of Defense missions to advance priorites of their communities and the military installations.

4b (Code:) (Expenses $ including grants of $) (Revenue $)

N/A

4c (Code:) (Expenses $ including grants of $) (Revenue $)

N/A

4d Other program services (Describe on Schedule O.)

(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses **212,264**

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1		X
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a		X
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O.	38		X

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	0		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c			X

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

				Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	**2a**	**1**		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	**2b**			X
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	**3a**			X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	**3b**			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	**4a**			X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	**5a**			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	**5b**			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	**5c**			
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	**6a**			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	**6b**			
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	**7a**			
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	**7b**			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	**7c**			
d	If "Yes," indicate the number of Forms 8282 filed during the year	**7d**			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	**7e**			
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	**7f**			
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	**7g**			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	**7h**			
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	**8**			
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?	**9a**			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	**9b**			
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	**10a**			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	**10b**			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	**11a**			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	**11b**			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	**12a**			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	**12b**			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	**13a**			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	**13b**			
c	Enter the amount of reserves on hand	**13c**			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	**14a**			X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	**14b**			
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	**15**			X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	**16**			X
17	**Section 501(c)(21) organizations.** Did the trust, any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	**17**			

Part VI **Governance, Management, and Disclosure.** *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI ☐

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	**1a**	7		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included on line 1a, above, who are independent	**1b**	7		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	**2**			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	**3**			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	**4**			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	**5**			X
6	Did the organization have members or stockholders?	**6**			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	**7a**			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	**7b**			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	**8a**		X	
b	Each committee with authority to act on behalf of the governing body?	**8b**		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	**9**			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	**10a**		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	**10b**		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	**11a**		X
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	**12a**		X
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	**12b**		
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	**12c**		
13	Did the organization have a written whistleblower policy?	**13**		X
14	Did the organization have a written document retention and destruction policy?	**14**		X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	**15a**		X
b	Other officers or key employees of the organization	**15b**		X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	**16a**		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	**16b**		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **None**

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☐ Upon request ☐ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records.

Ryan Campbell **25 W Government St**

Pensacola **FL 32502** **850-712-9019**

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) **Deborah Graham**	40.00									
Executive Director	0.00	X						99,316	0	0
(2) **Ryan Campbell**	2.00									
Treasurer	0.00	X						0	0	0
(3) **Jordan Conti**	2.00									
Director	0.00	X						0	0	0
(4) **Jeff Helms**	2.00									
Director	0.00	X						0	0	0
(5) **Stephen R. Moorhead**	2.00									
Secretary	0.00	X						0	0	0
(6) **Shannon Ogletree**	2.00									
Director	0.00	X						0	0	0
(7) **David Piech**	2.00									
Director	0.00	X						0	0	0
(8) **Steve Rhodes**	2.00									
Director	0.00	X						0	0	0
(9)										
(10)										
(11)										

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12)										
(13)										
(14)										
(15)										
(16)										
(17)										
(18)										
(19)										
1b **Subtotal**								**99,316**		
c **Total from continuation sheets to Part VII, Section A**										
d **Total (add lines 1b and 1c)**								**99,316**		

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization **0**

		Yes	No
3	Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*		**X**
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*		**X**
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*		**X**

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization **0**

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b	9,550				
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	185,280				
	f All other contributions, gifts, grants, and similar amounts not included above	1f					
	g Noncash contributions included in lines 1a-1f	1g	$				
	h **Total.** Add lines 1a–1f			194,830			
Program Service Revenue			Business Code				
	2a						
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g **Total.** Add lines 2a–2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)						
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
			(i) Real / (ii) Personal				
	6a Gross rents	6a					
	b Less: rental expenses	6b					
	c Rental inc. or (loss)	6c					
	d Net rental income or (loss)						
			(i) Securities / (ii) Other				
	7a Gross amount from sales of assets other than inventory	7a					
	b Less: cost or other basis and sales exps.	7b					
	c Gain or (loss)	7c					
	d Net gain or (loss)						
	8a Gross income from fundraising events (not including $ of contributions reported on line 1c). See Part IV, line 18	8a					
	b Less: direct expenses	8b					
	c Net income or (loss) from fundraising events						
	9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities						
	10a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue			Business Code				
	11a						
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a–11d						
	12 **Total revenue.** See instructions			194,830	0	0	0

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	99,316	79,453	19,863	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	4,100		4,100	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion	526	526		
13 Office expenses	4,263	4,263		
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel	19,007	19,007		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	995	995		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a Consultants	105,475	105,475		
b Meals	1,792	1,792		
c Bank Service Charges	733	733		
d Dues	20	20		
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	236,227	212,264	23,963	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

			(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing	69,116	1	27,719
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a			
	b	Less: accumulated depreciation — 10b		10c	
	11	Investments—publicly traded securities		11	
	12	Investments—other securities. See Part IV, line 11		12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	69,116	16	27,719
Liabilities	17	Accounts payable and accrued expenses		17	
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	**Total liabilities.** Add lines 17 through 25	0	26	0
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	69,116	27	27,719
	28	Net assets with donor restrictions		28	
		Organizations that do not follow FASB ASC 958, check here ☐ **and complete lines 29 through 33.**			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	69,116	32	27,719
	33	Total liabilities and net assets/fund balances	69,116	33	27,719

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	194,830
2	Total expenses (must equal Part IX, column (A), line 25)	2	236,227
3	Revenue less expenses. Subtract line 2 from line 1	3	-41,397
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	69,116
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	27,719

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☒ Cash ☐ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2b		X
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE O (Form 990)
(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* **for instructions and the latest information.**

OMB No. 1545-0047

Open to Public Inspection

Name of the organization **Northwest Florida Defense Coalition Inc.**

Employer identification number **93-3848856**

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990
No review was or will be conducted.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation
No documents available to the public

Form **990**

Two Year Comparison Report

For calendar year 2024, or tax year beginning **10/01/24** , ending **09/30/25**

2023 & 2024

Name

Northwest Florida Defense Coalition Inc.

Taxpayer Identification Number

93-3848856

			2023	2024	Differences
Revenue	1. Contributions, gifts, grants	1.	20,000		-20,000
	2. Membership dues and assessments	2.	90,798	9,550	-81,248
	3. Government contributions and grants	3.	97,555	185,280	87,725
	4. Program service revenue	4.			
	5. Investment income	5.			
	6. Proceeds from tax exempt bonds	6.			
	7. Net gain or (loss) from sale of assets other than inventory	7.			
	8. Net income or (loss) from fundraising events	8.			
	9. Net income or (loss) from gaming	9.			
	10. Net gain or (loss) on sales of inventory	10.			
	11. Other revenue	11.			
	12. **Total revenue.** Add lines 1 through 11	12.	208,353	194,830	-13,523
Expenses	13. Grants and similar amounts paid	13.			
	14. Benefits paid to or for members	14.			
	15. Compensation of officers, directors, trustees, etc.	15.	57,114	99,316	42,202
	16. Salaries, other compensation, and employee benefits	16.			
	17. Professional fundraising fees	17.			
	18. Other professional fees	18.	986	4,100	3,114
	19. Occupancy, rent, utilities, and maintenance	19.			
	20. Depreciation and Depletion	20.			
	21. Other expenses	21.	81,137	132,811	51,674
	22. **Total expenses.** Add lines 13 through 21	22.	139,237	236,227	96,990
	23. **Excess or (Deficit).** Subtract line 22 from line 12	23.	69,116	-41,397	-110,513
Other Information	24. Total exempt revenue	24.	208,353	194,830	-13,523
	25. Total unrelated revenue	25.			
	26. Total excludable revenue	26.			
	27. Total assets	27.	69,116	27,719	-41,397
	28. Total liabilities	28.			
	29. Retained earnings	29.	69,116	27,719	-41,397
	30. Number of voting members of governing body	30.	7	7	
	31. Number of independent voting members of governing body	31.	7	7	
	32. Number of employees	32.	1	1	
	33. Number of volunteers	33.			

Form **990**

Tax Return History

2024

Name **Northwest Florida Defense Coalition Inc.**

Employer Identification Number **93-3848856**

	2020	2021	2022	2023	2024	2025
Contributions, gifts, grants				117,555	185,280	
Membership dues				90,798	9,550	
Program service revenue						
Capital gain or loss						
Investment income						
Fundraising revenue (income/loss)						
Gaming revenue (income/loss)						
Other revenue						
Total revenue				208,353	194,830	
Grants and similar amounts paid						
Benefits paid to or for members						
Compensation of officers, etc.				57,114	99,316	
Other compensation						
Professional fees				986	4,100	
Occupancy costs						
Depreciation and depletion						
Other expenses				81,137	132,811	
Total expenses				139,237	236,227	
Excess or (Deficit)				69,116	-41,397	
Total exempt revenue				208,353	194,830	
Total unrelated revenue						
Total excludable revenue						
Total Assets				69,116	27,719	
Total Liabilities						
Net Fund Balances				69,116	27,719	

Frazier & Deeter Advisory, LLC
25 W Government Street
Pensacola, FL 32502

Northwest Florida Defense Coalition Inc.
127 Palafox Place, Suite 200
Pensacola, FL 32502

Northwest Florida Defense Coalition

Exempt Organization Tax Return

2024

Management Report

Northwest Florida Defense Coalition

For the period ended September 30, 2025

Prepared on

October 23, 2025

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Balance Sheet

As of September 30, 2025

	Total
ASSETS	
Current Assets	
Bank Accounts	
Preferred Business Checking (6533) - 2	27,716.79
Total Bank Accounts	**27,716.79**
Accounts Receivable	
1200 Accounts receivable	28,165.75
Total Accounts Receivable	**28,165.75**
Total Current Assets	**55,882.54**
TOTAL ASSETS	**$55,882.54**
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	11,525.43
Total Accounts Payable	**11,525.43**
Total Current Liabilities	**11,525.43**
Total Liabilities	**11,525.43**
Equity	
3000 Retained Earnings	68,114.74
Net Revenue	-23,757.63
Total Equity	**44,357.11**
TOTAL LIABILITIES AND EQUITY	**$55,882.54**

Profit and Loss

October 2024 - September 2025

	Total
REVENUE	
4000 Membership	10,550.00
4100 Grants	213,445.51
Total Revenue	**223,995.51**
GROSS PROFIT	**223,995.51**
EXPENDITURES	
6000 6000 Accounting	4,100.00
6200 Bank Service charges	733.46
6500 Consultants	117,000.00
6700 Dues Organizations	19.99
7100 Marketing/Communication	525.72
7150 Meals	1,791.86
7200 Meetings	125.38
7400 Office Supplies	4,263.45
7600 Registrations	870.00
7900 Travel	
7905 Travel (grant covered)	130.50
7910 Travel (non-grant covered)	18,876.30
Total 7900 Travel	**19,006.80**
8000 Wages	
8010 Salaries	99,316.48
Total 8000 Wages	**99,316.48**
Total Expenditures	**247,753.14**
NET OPERATING REVENUE	**-23,757.63**
NET REVENUE	**$ -23,757.63**

Statement of Activity by Class

October 2024 - September 2025

	Grants	DRG	Total Grants	Private Funds	Public Funds	Escambia Co	Santa Rosa Co	Total Public Funds	TOTAL
REVENUE									
4000 Membership				10,550.00					10,550.00
4100 Grants		6,075.00	6,075.00	10,000.00		122,370.51	75,000.00	197,370.51	213,445.51
Total Revenue	**0.00**	**6,075.00**	**6,075.00**	**20,550.00**	**0.00**	**122,370.51**	**75,000.00**	**197,370.51**	**223,995.51**
GROSS PROFIT	**0.00**	**6,075.00**	**6,075.00**	**20,550.00**	**0.00**	**122,370.51**	**75,000.00**	**197,370.51**	**223,995.51**
EXPENDITURES									
6000 6000 Accounting						4,100.00		4,100.00	4,100.00
6200 Bank Service charges				733.46					733.46
6500 Consultants				5,000.00			112,000.00	112,000.00	117,000.00
6700 Dues Organizations				19.99					19.99
7100 Marketing/Communication				525.72					525.72
7150 Meals				676.81			1,115.05	1,115.05	1,791.86
7200 Meetings				125.38					125.38
7400 Office Supplies				144.39		4,119.06		4,119.06	4,263.45
7600 Registrations				870.00					870.00
7900 Travel									0.00
7905 Travel (grant covered)				130.50					130.50
7910 Travel (non-grant covered)				18,876.30					18,876.30
Total 7900 Travel				**19,006.80**					**19,006.80**
8000 Wages									0.00
8010 Salaries						99,316.48		99,316.48	99,316.48
Total 8000 Wages						**99,316.48**		**99,316.48**	**99,316.48**
Total Expenditures	**0.00**	**0.00**	**0.00**	**27,102.55**	**0.00**	**107,535.54**	**113,115.05**	**220,650.59**	**247,753.14**
NET OPERATING REVENUE	**0.00**	**6,075.00**	**6,075.00**	**-6,552.55**	**0.00**	**14,834.97**	**-38,115.05**	**-23,280.08**	**-23,757.63**
NET REVENUE	**$0.00**	**$6,075.00**	**$6,075.00**	**$ -6,552.55**	**$0.00**	**$14,834.97**	**$ -38,115.05**	**$ -23,280.08**	**$ -23,757.63**

A/R Aging Summary

As of September 30, 2025

	Current	1 - 30	31 - 60	61 - 90	91 and over	Total
Escambia County	28,165.75					28,165.75
TOTAL	**$28,165.75**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$28,165.75**

A/P Aging Summary

As of September 30, 2025

	Current	1 - 30	31 - 60	61 - 90	91 and over	Total
Anglin CPA		4,100.00				4,100.00
Burton Strategy Group		7,425.43				7,425.43
TOTAL	**$0.00**	**$11,525.43**	**$0.00**	**$0.00**	**$0.00**	**$11,525.43**

Local Option Sales Tax

Fund 353

Town of Century

17

#17

TOWN OF CENTURY

HOLDING PAGE

$55,000

Solid Waste Fund

Fund 401

February 23, 2026

TO: Community Partners
RE: Requests for funding for Fiscal Year (FY) 2027

Dear Potential Funding Recipient:

Attached please find the Escambia County Community Partner Funding Request Application, which will be used for budget allocation purposes for the upcoming fiscal year.

The deadline to submit completed applications is Monday, March 30, 2026

The application provides you with adequate space to list all your organization's sources of revenue and your major categories of expenditures. When preparing the requested narratives, a clear and concise response is appreciated. If you need more space, please reference the appropriate question for your answers on any additional documentation.

Applications must be submitted electronically. When submitting your application, please follow all instructions and fill out the questions clearly. There is **an application check list** to ensure all required documents are submitted. **Please check each box to confirm all required documents are included with your new funding request application.**

Escambia County is committed to making information accessible. As part of that effort, documents delivered to Escambia County as part of this project are to meet website guidelines for accessible design set forth by the U.S. Department of Justice under the Title II of the Americans with Disabilities Act (ADA) and web content accessibility guidelines. For this reason, please submit Word format documents if ADA guidelines cannot be met.

We look forward to learning how Escambia County may be able to support your organization to maximize outreach to the citizens of our great county!

Sincerely,

Stephan Hall

Stephan Hall
Finance Director
Escambia County

FISCAL YEAR 2027

ESCAMBIA COUNTY
COMMUNITY PARTNER FUNDING APPLICATION

All agencies requesting funding from Escambia County must submit the below-listed information and complete the attached form. Failure to submit all required information or to complete the form will remove your organization from consideration for funding. Please submit the completed application packet electronically to **Budget@myescambia.com**.

DEADLINE - Monday, March 30, 2026

ELIGIBILITY CRITERIA:

Organizations eligible to apply for funding must:

- Demonstrate funding received from sources other than local governments in an amount at least equal to the amount requested from Escambia County.
- Qualify as: a) a municipality located in Escambia County; b) an organization designated tax exempt by the IRS and incorporated as a not-for-profit corporation with authorization to conduct business in the State of Florida; OR c) an organization incorporated as a for-profit corporation or organized as a limited liability company with authorization to conduct business in the State of Florida.
- Located in and serve residents of Escambia County.
- Provide at least 2 full years (24 months) of independently prepared, audited or reviewed financial statements or tax returns, unless organization was formed within the last 3 years.
- The Board of County Commissioners retains the right to waive the eligibility criteria.

APPLICANTS SHOULD:

- Explain why receiving funding would have a significant impact on their organization.
- Have a mission and programs or services that serve an essential public purpose for the benefit of the community.
- Submit a proposed budget where government funding does not exceed 50% of annual operating budget mandated by statutory or another regulatory requirement.
- Plan to expend funds within 12 months.
- Plan to provide quarterly metric reports and an annual report. ****Please be able to provide the source of your data that will be used to quantify your request.**

Funds may be provided for programs, services, necessary infrastructure, or other initiatives that support the organization's core mission. **Funds will not be provided for:**

- debt reduction, operating deficits, interim or bridge funding or endowment funding,
- individuals or private foundations,
- activities that are religious or political in nature,
- fund drives, annual appeals, fundraising events or general capital campaigns, and
- salaries that do not directly impact the program unless mandated by statutory or regulatory requirement.

When submitting your completed application with all required documents, provide your documents in original Word format or a direct PDF of the Word document. **Please limit scanned documents as much as possible.**

APPLICATION CHECKLIST (Required)

- X Submit a fully completed Agency Funding Request Application.
- X Submit a copy of your organization's current W-9.
- X Submit: a) Certificate of Status as a not-for-profit corporation with authorization to conduct business in the State of Florida and a Letter of Determination from the IRS confirming your organization's federally tax-exempt status or Certificate of Status as an organization incorporated as a for-profit corporation; or b) organized as a limited liability company with authorization to conduct business in the State of Florida.
- X Submit a copy of your organization's 2024 or 2025 tax return. You may submit a 2023 tax return along with explanation for late filing.
- X Submit a copy of your organization's most recent two years of financial statements, with audit if applicable. Updated financials may be requested by the County periodically including prior and subsequent to reward date.
- X Provide **source** used to obtain the data that will be recorded on the quarterly metrics reports and annual report.

GENERAL INFORMATION

Agency Name: _Keep Pensacola Beautiful Inc_____

Agency Address: P.O. Box 10278, Pensacola, FL 32524_____

Program Name for which funding is being requested: _Keep Pensacola Beautiful County Assistance Program_____

Amount Requested: $_153,310_____

Program Contact: __Charles Bare_____

Contact Email: _ceo@kpbfl.org_____ Contact Phone: (850) 375 - _0051___

Description of Program: _Keep Pensacola Beautiful provides a variety of sanitation/education-related services to Escambia County which includes but is not limited to roadside litter removal.

How many years has your organization provided services in the County? __47_____

How many years has your organization received funding from the County? __25+_____

Explain how receiving County funds would impact your organization: These funds allow Keep Pensacola Beautiful to perform vital services that directly tie-in to our nonprofit mission and have environmental, economic and social benefits for the citizens of Escambia County._____

PREVIOUS FISCAL YEAR FUNDING

(If none received, mark N/A and skip to next section.)

Amount received, if applicable: ___$182,403_____

Briefly discuss how last year's funds were used? _Keep Pensacola Beautiful staff provided roadside litter removal services, assisted with neighborhood cleanups across the county, provided community members with an Adopt-A-Spot program, recycled single-use plastic bags, conducted educational programs and was available to support the county CRA cleanups and code enforcement with citation mitigation as needed._____

Briefly describe the County's Return on Investment relative to last year's funding and the measurable impact your program had on the citizens of Escambia County? _At the time of this application, Keep Pensacola Beautiful has removed 146,645 pounds of roadside litter; collected 474 tires and 729 cans of household chemicals and paint during County Neighborhood cleanups; provided an Adopt-A-Spot program to community members who have picked up 705 pounds of trash and put in 143 hours volunteer labor hours; collected over 250 single-use plastic bags for recycling; conducted youth educational programs for 144 students; and staffed or lent resources for 15 cleanups with 144 volunteers who collected 684 pounds of trash._____

CURRENT FISCAL YEAR FUNDING REQUEST

Briefly explain how the requested funding will be used to support the program. Why is the program a benefit to the citizens of Escambia County? _Keep Pensacola Beautiful will continue to provide high-quality litter removal services and the behind-the-scenes work that goes into supporting these efforts. These services include roadside litter removal services, staffing neighborhood cleanups, managing and facilitating park and beach cleanups, single-use plastic bag recycling, and CRA and Code Enforcement assistance as needed. We will also continue to provie educational programs across the county and serve as the primary provider of resources for groups and individuals conducting cleanups across the county._____

Is your program a governmental function or requirement? If so, please site regulatory/statutory requirement and explain: _Many of the services we provide, even if not completed by Keep Pensacola Beautiful, would still be the responsibility of the county to ensure a clean, healthy community._

SIMILAR/PARTNER ORGANIZATIONS

List any other public or private organizations/agencies who provide similar services in the area, and how you have partnered with those organizations:_Keep Pensacola Beautiful Inc works and coordinates regularly with Escambia County Parks and Recreation, Escambia County Waste Services, Ocean Hour and other area non-profits, companies and organizations to carry out our mission-related activities._____

Please differentiate your program from other similar programs and explain why you are the best agency to provide the program. Keep Pensacola Beautiful brings extensive experience in delivering these services and has the infrastructure and resources needed to successfully complete the assigned tasks. With a strong commitment to maintaining a clean and beautiful community, Keep Pensacola Beautiful is dedicated to ensuring these efforts are carried out efficiently and effectively year after year.

FUNDING

Will these funds be used for salaries/administrative costs or direct programming costs? Please provide a breakdown by percentage within each category. NOTE: Only salaries directly related to the approved program/project are eligible for funding.

- Percentage for salaries/administrative costs: ____65_____%
- Percentage for direct programming costs: ____35_____%

If only a portion of your requested funding is granted, how will you offset the difference? __Keep Pensacola Beautiful will have to eliminate any services that are unfunded or seek additional resources from private companies/organizations.____

If the requested funding can be used as a match for other funding, please provide the details below and include the amount and match ratio: _Some funding can be applied as a match for a grant from the Florida Department of Transportation. FDOT requires a dollar-for-dollar match._____

Does your organization request funding from other governmental entities or non-profit agencies? If so, list each agency from which you request funds and the amount. Explain what those funds would be used for, and whether there is any duplication of funding. Keep Pensacola Beautiful requests funding for our other events and annual programming, but there is no overlap for these particular services as these are unique to Escambia County. KPB does receive funds from other non-profit agencies but not for these specific program costs. In the current FY, we received $6,000 from the Surfing's Evolution and Preservation Foundation.We also received a grant of $15,000 from FDOT. These funds are used for promotional items, certain business expenses and travel.

GOALS AND METRICS

Please provide "specific and measurable" metrics in the following three sections:

a) Please complete the Agency Metrics Scorecard below by listing up to three primary goals this program is targeting. For example, "reduce homelessness in Escambia County by "X"%." Provide three years of trends. If your Agency received funding the previous fiscal year, use the same metrics for consistent measurement. ALL agencies are required to fill out this template.

Goals & Metrics Scorecard	FY25	FY26	FY27	% Change**
1. Pounds of roadside litter removed	182,092	146,645*	190,000	4%
2. Total Number of Hosted or Facilitated Cleanups	44	16*	50	14%
3. Number of students educated	123	144*	200	39%

* actual numbers as of 3/10/26

** percentage change calculated between FY 25 and FY 27 projected

b) Please state the source used to provide your program metrics: Source of roadside litter data is from scale receipts from the landfill and number of bags collected for small roadside debris. Source of data for cleaups is completed sign-in waivers. Source of data for educated students is a combination of hold harmless forms and observed headcounts during the presentations.

c) Please list up to three program goals by which your organization will measure the success of your program. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months utilizing County funding."

Program Goals	FY27
1. Pounds of litter removed from county roadsides	190,000
2. Total Number of Hosted or Facilitated Cleanups	50
3. Number of students educated	200

d) Please list the actual baseline statistics/metrics for the performance measure(s) listed above. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months in previous fiscal year."

Baseline for Goals	FY25
1. Pounds of litter removed from county roadsides	182,092
2. Number of hosted or facilitated cleanups	44
3. Number of students educated	123

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program, you are not required to complete the information for the previous budget year. Please add any additional income or expense sources to the table as necessary to complete your budget application. **Please round figures to the nearest whole dollar.**

INCOME TABLE			
	Most Recently Completed Budget Year - FY 2024-25	Current Budget Year FY 2025-26	Proposed Budget Year FY 2026-27
Contributions/Donations from Private Sources	$	$	$
Programmatic Income	$	$	$
County Funding/Direct Contribution	$ 141,249	$ 182,403	$ 153,310
County Funding by Other Source (a)	$ 192,781	$ 216,505	$ 223,000
City Funding	$	$	$
Local Non-Profit Funding	$	$	$
State Funding	$	$	$
Federal Funding	$	$	$
Memberships	$	$	$
Investment Income	$	$	$
Other Income (b)	$	$	$
Total Income	$ 334,030	$ 398,908	$ 376,310

Please explain by fiscal year any amount listed in "County Funding by Other Source" line item. (Example: Commissioner Community Support funding, Sheriff's Office funding, etc.) Contract with Escambia County Parks and Recreation for Litter Barrel services in county parks and boat ramps

Please explain by fiscal year any amount listed in the "Other Income" line item.

N/A

EXPENSES TABLE			
	Most Recently Completed Budget Year FY 2024-25	Current Budget Year FY 2025-26	Proposed Budget Year FY 2026-27
Total Number of Staff	6	6	6
Salaries and Wages	$ 98,189	$ 135,058	$101,362
Employee Benefits	$	$	$
Professional Services	$ 6,154	$ 7,175	$ 14,005
Contractual Services	$	$	$
Travel Expenses	$	$	$
Rentals and Leases	$ 14,731	$ 14,760	$ 15,694
Communication	$	$	$
Postage and Freight	$	$	$
Repair and Maintenance	$ 775	$	$ 1,000
Printing and Binding	$	$ 500	$ 740
Marketing and Promotion	$	$	$ 800
Fuel	$	$ 150	$ 100
Supplies	$ 4334	$ 2,410	$ 3,609
Event Expenses	$	$	$
Capitalizable Assets for County Funding (a)	$	$	$
Other Expenses (b)	$ 209847	$ 238,855	$ 239,000
\\Total Expenses	$ 334,030	$ 398,908	$ 376,310
Net Income - (Revenue minus Expense)	$ 0	$ 0	$ 0

Please explain any capitalizable assets (vehicles, land, or equipment) contained in your request.

N/A

Please explain any request listed in the "Other Expenses" line item. _Mileage for roadside litter and neighborhood cleanups: $16,000 and litter barrel contract expenses: $223,000_____

BUDGET QUESTIONS

1. Does your agency operate on Calendar Year, State Fiscal Year, or Fiscal Year? __FY

2. Please explain any discrepancies in the Expense Table and your agency's Financial Statements. The income and expenses tables are based on the program Keep Pensacola Beautiful County Assistance Program, but our financials are for the entire organization._____

3. Please explain any Net Income (Revenue less Expense) represented in the Expense Table above on the bottom row. What is the planned use for these residual funds? _N/A_

4. Please list the salary of the top 5 employees, names and positions of your organization. If there are multiple agencies funded by or through your agency allocation, please add those employees to this list by agency.

Name	Position	Salary
Charles Bare	Chief Executive Officer	$ 72,418/yr
David Turner	Services Manager	$ 23/hr
Brooke Saquibal	Education & Outreach Coordinator	$22/hr
Daniel Upton	Services Crew Member	$18.50/hr
Bryan Adams	Services Crew Member	$18.50/hr

5. Please provide the total amount of cash and investments on hand. _$171,991.40____

6. Does your organization charge fees for services? If so, provide a list of fees charged. __No. We do not charge fees for services_

7. Does your organization require background checks from volunteers and staff? _Yes for staff. No for volunteers

8. What is the source of your reportable data?_Source of roadside litter data is from scale receipts from the landfill and number of bags collected for small roadside debris. Source of data for

cleanups are liability waivers signed by participants (provided for each cleanup). Source of data for educated students is a combination of hold harmless forms and observed headcounts during the presentations.

I hereby certify that the information provided above is a true and correct statement relating to the organization requesting funding named above.

Name

CEO

Title

3/28/06

Date

Keep Pensacola Beautiful
Sources for Quarterly Metrics

Metric 1: Roadside Litter Pickup

Source: Receipts from Perdido Landfill and driver recorded number of bags for small litter pickup.

Metric 2: Number of Hosted/Facilitated Cleanups

Source: Liability/Sign-in Waiver forms collected at each event.

Metric 3: Number of Educated Students

Source: Hold-harmless waivers completed by school or leader and headcounts conducted at the events.

Keep Pensacola Beautiful
Programs Proposal
FY 26/27
Total Requested: **$153,310**

Program Name: Roadside Litter and Tire Removal

Program Description: KPB assists Escambia County with the removal of roadside litter and illegally dumped debris 5-6 times per week utilizing KPB staff.

Program Goals:

- Spread roadside litter removal focus across all five county districts.
- Reduce amount of roadside litter on roadways.

Program Activities:

- Monitor problem areas throughout the week during routes that need attention during roadside litter days.
- Seek input from commissioners and citizens on locations in need of roadside litter removal
- Document amount of trash removed and the areas it came from.

Program Objectives

Program Breakdown	Expense	Notes
Salaries	$64,584	Estimate for the year-54 hours/week $23 per hour, including taxes
Worker's Compensation	$1,415	Estimate for year based on 30% of hours worked on roadside litter.
Vehicle Mileage	$16,000	Estimate based on approx. $1333/month for mileage.
Vehicle Insurance	$3,900	Estimate based on percentage of miles driven per month for roadside litter. ($325/month)
Trash Bags	$441	Estimate for 20 boxes in a year, 50 bags/box.
Reusable Gloves	$100	Estimate for 100 pairs per year
High Visibility T-shirts	$750	Estimate 25 shirts in various sizes at $16/shirt
Work pants for employees	$960	Two pairs of protective work pants for each service crew member. $60/pair
Repellants and Bug Sprays	$100	Estimate for ant and hornet killers and repellants around debris piles
Insulated water jugs	$200	One for each services crew member
First Aid Kits	$100	One for each truck

Waste Disposal Fees	$7,650	Avg. $500/month landfill fees and $100/month for 10% of dumpster rental. 100 tires at $4.50/tire disposal
Town Street and 300 W Leonard Rent	$15,194	$1060.90/month Lease at Town Street and $200/month lease with Habitat for Humanity for vehicle and equipment storage
Vehicle Rent	$500	Truck rental when vehicle breaks down and trailer rental for events
Chief Executive Officer administrative oversight	$2,100	Time spent processing data and submissions for funding. ($37/hour)
Employee Recruitment	$800	Advertising on Job sites
Equipment Repairs & Maintenance	$1,000	Repairs to trailers and other equipment.
GPS Tracking	$240	Bouncie subscription for tracking trucks
Total:	**$116,034**	

Program Name: County Neighborhood Cleanup Assistance

Program Description: KPB employees assist County and CRA with neighborhood cleanups, removing curbside debris from designated area, once per month.

Program Goals:

- Continue to provide quality, professional service to the County.

Program Activities:

- KPB staff meets staff at cleanup staging area and gets an overview of area to be cleaned.
- KPB staff use KPB vehicle to assist in the removal of curbside debris.

Program Breakdown	Expense	Notes
Salaries	$4,140	3 hours per day, two staff members ($23/hr), 30 events per year
Total:	**$4,140**	

Program Name: Code Enforcement Assistance – As Needed

Program Description: KPB will provide assistance on an as-needed basis and upon the request of County Code Enforcement, to elderly or handicapped individuals within Escambia County who may be unable to take appropriate care of their property.

Program Breakdown	Expense	Notes
Salaries	$460	Estimated 2 calls per year, 5 hours per call x $23/hour x 2 staff members
Fuel-Trucks & Power Equipment	$100	$50.00 x 2

Total:	**$560**	

Program Name: Youth Ambassador Program

Program Description: KPB is working towards launching a youth ambassador program. Recruitment will begin in summer 26. Participating students will be encouraged to learn about the environment around them and share our mission in their own neighborhoods. We will provide them with supplies to do community and neighborhood cleanups. We will also provide educational opportunities and internships with KPB.

Program Goals:

- To educate high school students to become advocates for a cleaner environment.
- To provide students with an opportunity to earn community service hours
- To enlist students in our efforts to clean up our county.

Program Activities:

- KPB staff will educate students on the role KPB plays in our community.
- KPB staff will provide support for youth advocacy council members who would like to conduct neighborhood and community cleanups.

Program Objective

Recruit 15 students from across Escambia County.

Program Breakdown	Expense	Notes
Salaries	$3,618	Est. 12 hours per month for 9 months x $27/hr and 2 hours per month for 9 months x $39/hr
Educational Supplies	$250	Books and hands-on activity supplies
Printing	$120	Printing activities for students
Marketing & Advertising	$300	Social and print media advertising
Total:	**$4,288**	

Program Name: K-8 Educational Programs

Program Description: KPB provides educational programs in local schools and groups such as Girl Scouts utilizing curriculum provided by Keep America Beautiful and other affiliates. Educational activities include both classroom presentations and outdoor activities including beach and park cleanups. KPB continues to focus on expansion of these programs

Program Goals:

- To provide environmental education activities for K-8 students in Escambia County.
- To increase the number of annual educational activities
- To ensure that students across Escambia County can learn about environmental sustainability

Program Activities:

- KPB staff will communicate with area public and provide schools, homeschool groups and youth associations to ensure they are aware of educational opportunities
- KPB staff will enlist volunteers to expand the delivery of educational opportunities across the county

Program Objective

Increase number of students served by 10% by the end of the fiscal year.

Program Breakdown	Expense	Notes
Salaries	$8,820	Est. 20 hours per month for twelve months x $27/hr and 5 hours per month for twelve months x $39/hr
Printing	$500	Informational flyers and educational materials
Materials and Supplies	$500	Purchase of materials for educational lessons
Marketing & Advertising	$500	Social and print media advertising
Total:	**$10,320**	

Program Name: Group Cleanup Assistance

Program Description: Throughout the year, KPB hosts or provides resources for dozens of cleanups across the county. Businesses, organizations and individuals utilize our buckets, grabbers, trash bags and gloves on a weekly basis. In some cases, we have 4-5 groups per week conducting cleanups. We manage the cleanups to minimize duplication and ensure the areas of greatest need are addressed.

Program Goals:

- To reduce the dependence on local government in the removal of litter through dedicated volunteer groups across the county.
- To encourage local organizations, businesses and individuals to clean up areas of the community.
- To provide adequate resources for groups who want to conduct cleanups in Escambia County.
- To increase the number of parks and public areas cleaned on an annual basis across the county.

Program Activities:

- KPB will promote managed cleanups via social media, newsletters, etc.
- KPB staff will reach out to area businesses and organizations to make them aware of the free equipment checkout program
- KPB staff will provide resources to volunteer groups to conduct cleanups
- KPB staff will record data on cleanups conducted throughout the year

Program Objective:

- Conduct/facilitate 10 additional clean ups by the end of the fiscal year.

Program Breakdown	**Expense**	**Notes**
Salaries	$17,640	Group Orientations and monitoring: $27 for E&O per hour, avg 40 hours per month and $39 for CEO, avg 10 hours per month
Latex Gloves	$58	Estimate for 20 boxes in a year, 100 gloves/box
Buckets	$100	25 Buckets to replace those that are broken or unusable due to contamination
Printing	$120	Printing sign in sheets, waivers and equipment checkout forms
First Aid Kit	$50	For program van to use during onsite cleanups
Total:	**$17,968**	

IRS Department of the Treasury
Internal Revenue Service
Cincinnati Service Center
CINCINNATI OH 45999-0038

In reply refer to: 0255877233
Feb. 13, 2020 LTR 4168C 0
59-1863230 000000 00
00018510
BODC: TE

KEEP PENSACOLA BEAUTIFUL INC
9 W BLOUNT ST
PENSACOLA FL 32501

014407

Employer ID number: 59-1863230
Form 990 required: Yes

Dear Taxpayer:

We're responding to your request dated Feb. 06, 2020, about your tax-exempt status.

We issued you a determination letter in December, 1979, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(03).

We also show you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If you're required to file a return, you must file one of the following by the 15th day of the 5th month after the end of your annual accounting period:

- Form 990, Return of Organization Exempt From Income Tax
- Form 990EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ
- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

According to IRC Section 6033(j), if you don't file a required annual information return or notice for 3 consecutive years, we'll revoke your tax-exempt status on the due date of the 3rd required return or notice.

You can get IRS forms or publications you need from our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m.,

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give form to the requester. Do not send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See *Specific Instructions* on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

Keep Pensacola Beautiful Inc

2 Business name/disregarded entity name, if different from above.

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . .

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☑ Other (see instructions) **501(c)(3) Corporation**

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . ☐

5 Address (number, street, and apt. or suite no.). See instructions.

2210 Town Street

6 City, state, and ZIP code

Pensacola, FL 32505

Requester's name and address (optional)

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			-			-				

or

Employer identification number

5	9	-	1	8	6	3	2	3	0

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here | **Signature of U.S. person** Charles J Bare | **Date** 1/16/26

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

2025 FLORIDA NOT FOR PROFIT CORPORATION ANNUAL REPORT

FILED
Apr 25, 2025
Secretary of State
8572883810CC

DOCUMENT# 746601

Entity Name: KEEP PENSACOLA BEAUTIFUL, INC.

Current Principal Place of Business:

2210 TOWN STREET
PENSACOLA, FL 32505

Current Mailing Address:

P.O. BOX 10278
PENSACOLA, FL 32524 US

FEI Number: 59-1863230

Certificate of Status Desired: No

Name and Address of Current Registered Agent:

BARE, CHARLES
2210 TOWN STREET
PENSACOLA, FL 32505 US

The above named entity submits this statement for the purpose of changing its registered office or registered agent, or both, in the State of Florida.

SIGNATURE: CHARLES BARE 04/25/2025

Electronic Signature of Registered Agent — Date

Officer/Director Detail :

Title	CEO
Name	BARE, CHARLES L
Address	6021 OTTER POINT ROAD
City-State-Zip:	PENSACOLA FL 32504

Title	DIRECTOR
Name	ALLEN, ALEXIS
Address	4570 TRADEWINDS DRIVE
City-State-Zip:	PENSACOLA FL 32514

Title	DIRECTOR
Name	GOSSE, CYNETHIA
Address	1318 EAST LEONARD STREET
City-State-Zip:	PENSACOLA FL 32503

Title	SECRETARY
Name	PERAINO, KELLY
Address	36 ARTHUR LANE
City-State-Zip:	PENSACOLA FL 32503

Title	DIRECTOR
Name	GUNTHER, FRED
Address	2850 BANQUOS TRAIL
City-State-Zip:	PENSACOLA FL 32503

Title	CHAIRMAN
Name	BRIDGEFORD, CAIA
Address	909 W CHASE STREET
City-State-Zip:	PENSACOLA FL 32502

Title	TREASURER
Name	CAPPS, CHRISTIAN
Address	5881 DANDELION LANE
City-State-Zip:	PENSACOLA FL 32526

Title	DIRECTOR
Name	RADD, REBECCA
Address	326 TOPEKA ROAD
City-State-Zip:	PENSACOLA FL 32514

I hereby certify that the information indicated on this report or supplemental report is true and accurate and that my electronic signature shall have the same legal effect as if made under oath; that I am an officer or director of the corporation or the receiver or trustee empowered to execute this report as required by Chapter 617, Florida Statutes; and that my name appears above, or on an attachment with all other like empowered.

SIGNATURE: CHARLES L. BARE KEEP PENSACOLA BEAUTIFUL, INC. 04/25/2025

Electronic Signature of Signing Officer/Director Detail — Date

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning 10/1/2024 **, and ending** 9/30/2025

B Check if applicable:
- [ ] Address change
- [ ] Name change
- [ ] Initial return
- [ ] Final return/terminated
- [ ] Amended return
- [ ] Application pending

C Name of organization: Keep Pensacola Beautiful Inc
Doing business as:
Number and street (or P.O. box if mail is not delivered to street address): PO Box 10278 | Room/suite:
City or town: Pensacola | State: FL | ZIP code: 32524
Foreign country name | Foreign province/state/county | Foreign postal code

D Employer identification number: 59-1863230
E Telephone number: (850) 438-1178
G Gross receipts $ 403,915

F Name and address of principal officer: Charles Bare 3500 Barrancas Ave, Pensacola, FL 32507

H(a) Is this a group return for subordinates? [ ] Yes [X] No
H(b) Are all subordinates included? [ ] Yes [ ] No
If "No," attach a list. See instructions
H(c) Group exemption number

I Tax-exempt status: [X] 501(c)(3) [ ] 501(c) ( ) (insert no.) [ ] 4947(a)(1) or [ ] 527

J Website: www.keeppensacolabeautiful.org

K Form of organization: [X] Corporation [ ] Trust [ ] Association [ ] Other

L Year of formation: 1979 **M** State of legal domicile: FL

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities:
The mission of Keep Pensacola Beautiful Inc
is to work strategically with community partners to educate and advocate, implementing
programs that advance the environmental quality and beauty of our community.

2 Check this box [ ] if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	8
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	8
5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	15
6	Total number of volunteers (estimate if necessary)	6	907
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	70,403	63,723
	9	Program service revenue (Part VIII, line 2g)	272,955	338,426
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0	1,272
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,305	494
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	344,663	403,915
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	0
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	201,111	220,417
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b	Total fundraising expenses (Part IX, column (D), line 25) 18,731		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	138,144	124,553
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	339,255	344,970
	19	Revenue less expenses. Subtract line 18 from line 12	5,408	58,945

			Beginning of Current Year	End of Year
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	221,217	276,398
	21	Total liabilities (Part X, line 26)	12,026	8,262
	22	Net assets or fund balances. Subtract line 21 from line 20	209,191	268,136

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer | Date
Charles Bare CEO
Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check [ ] if self-employed	PTIN
Scott Hamilton		1/12/2026		P01206784

Firm's name: Scott G. Hamilton, CPA, PA | Firm's EIN: 59-3683297
Firm's address: 900 E Avery Street, Pensacola, FL 32503 | Phone no.: (850) 429-1205

May the IRS discuss this return with the preparer shown above? See instructions [X] Yes [ ] No

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2024)
HTA

Electronic Filing Only

Part III **Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III X

1 Briefly describe the organization's mission:
The mission of Keep Pensacola Beautiful Inc is to work strategically with community partners to educate and advocate, implementing programs that advance the environmental quality and beauty of our community, today and for future generations.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . . ☐ Yes ☒ No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . . ☐ Yes ☒ No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 152,993 including grants of $) (Revenue $ 192,781)
Park clean-up and litter barrel maintenance for Escambia County.

4b (Code:) (Expenses $ 141,249 including grants of $) (Revenue $ 141,249)
Roadside litter cleanup for Escambia County. Administration of community services work program and Adopt-a-Spot program.

4c (Code:) (Expenses $ 3,490 including grants of $) (Revenue $ 4,396)
The Clean Team. Cleanup for community events.

4d Other program services (Describe on Schedule O.)
(Expenses $ 0 including grants of $ 0) (Revenue $ 0)

4e Total program service expenses 297,732

Electronic Filing Only

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	X	
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions.	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X

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Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	0		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		X	

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Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

				Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	15		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		X	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a			
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15			X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			X
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17			

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Part VI **Governance, Management, and Disclosure.** *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*
Check if Schedule O contains a response or note to any line in this Part VI X

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year . . . . If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	1a	8		
b	Enter the number of voting members included on line 1a, above, who are independent	1b	8		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? .	11a	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c	X	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14		X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official.	15a	X	
b	Other officers or key employees of the organization	15b	X	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

[X] Own website [X] Another's website [X] Upon request [ ] Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records

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Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII . . . . . ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Charles Bare	40.00									
CEO	0.00				X			68,729	0	
(2) Fred Gunther	1.00									
Director	0.00	X						0	0	
(3) Cynethia Gosse	1.00									
Director	0.00	X						0	0	
(4) Briana Wigley	1.00									
Director	0.00	X						0	0	
(5) Michael Beedie	1.00									
Director	0.00	X						0	0	
(6) Mary McClellan	1.00									
Director	0.00	X						0	0	
(7) Caia Bridgeford	1.00									
President	0.00			X				0	0	
(8) Christian Capps	1.00									
Treasurer	0.00			X				0	0	
(9) Kelly Periano	1.00									
Secretary	0.00			X				0	0	
(10)										
(11)										
(12)										
(13)										
(14)										

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Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b **Subtotal**								68,729	0	0
c **Total from continuation sheets to Part VII, Section A**								0	0	0
d **Total (add lines 1b and 1c)**								68,729	0	0

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 0

		Yes	No
3	Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4		X
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
		0
		0
		0
		0
		0

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization 0

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Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII. ☐

					(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512–514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a	0				
	b	Membership dues	1b	0				
	c	Fundraising events	1c	2,460				
	d	Related organizations	1d	0				
	e	Government grants (contributions)	1e	22,000				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	39,263				
	g	Noncash contributions included in lines 1a–1f	1g	$ 0				
	h	**Total.** Add lines 1a–1f			63,723			
				Business Code				
Program Service Revenue	2a	Clean Team		562000	4,396	4,396		
	b	Escambia County Allocation		562000	141,249	141,249		
	c	Escambia Co Parks & Rec		562000	192,781	192,781		
	d							
	e				0			
	f	All other program service revenue			0			
	g	**Total.** Add lines 2a–2f			338,426			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)			1,272	1,272		
	4	Income from investment of tax-exempt bond proceeds			0			
	5	Royalties			0			
				(i) Real / (ii) Personal				
	6a	Gross rents	6a					
	b	Less: rental expenses	6b					
	c	Rental income or (loss)	6c	0 / 0				
	d	Net rental income or (loss)			0			
				(i) Securities / (ii) Other				
	7a	Gross amount from sales of assets other than inventory	7a	0 / 0				
	b	Less: cost or other basis and sales expenses	7b	0 / 0				
	c	Gain or (loss)	7c	0 / 0				
	d	Net gain or (loss)			0			
	8a	Gross income from fundraising events (not including $ 2,460 of contributions reported on line 1c). See Part IV, line 18	8a	0				
	b	Less: direct expenses	8b	0				
	c	Net income or (loss) from fundraising events			0			
	9a	Gross income from gaming activities. See Part IV, line 19	9a	0				
	b	Less: direct expenses	9b	0				
	c	Net income or (loss) from gaming activities			0			
	10a	Gross sales of inventory, less returns and allowances	10a	0				
	b	Less: cost of goods sold	10b	0				
	c	Net income or (loss) from sales of inventory			0			
				Business Code				
Miscellaneous Revenue	11a	Other Income		562000	494	494		
	b				0			
	c				0			
	d	All other revenue			0			
	e	**Total.** Add lines 11a–11d			494			
	12	**Total revenue.** See instructions			403,915	340,192	0	0

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Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX X

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	0			
2 Grants and other assistance to domestic individuals. See Part IV, line 22	0			
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	0			
4 Benefits paid to or for members	0			
5 Compensation of current officers, directors, trustees, and key employees	68,806	30,963	20,642	17,201
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7 Other salaries and wages	129,628	129,628		
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	5,085	5,085		
9 Other employee benefits	0			
10 Payroll taxes	16,898	13,932	1,618	1,348
11 Fees for services (nonemployees):				
a Management	0			
b Legal	0			
c Accounting	850		850	
d Lobbying	0			
e Professional fundraising services. See Part IV, line 17	0			
f Investment management fees	0			
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	250	250	0	
12 Advertising and promotion	697	439	258	
13 Office expenses	375	230	116	29
14 Information technology	8,127	4,425	3,702	
15 Royalties	0			
16 Occupancy	17,293	17,293		
17 Travel	1,935	1,935		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19 Conferences, conventions, and meetings	179	155	24	
20 Interest	104		104	
21 Payments to affiliates	0			
22 Depreciation, depletion, and amortization	28,432	28,432	0	0
23 Insurance	17,589	17,589		
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a Automotive expenses	13,371	13,028	343	
b Waste disposal fees	15,759	15,759		
c Dues and fees	3,093	2,611	455	27
d Supplies	14,175	14,106	69	
e All other expenses See Sch O	2,324	1,872	326	126
25 **Total functional expenses.** Add lines 1 through 24e	344,970	297,732	28,507	18,731
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

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Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X . . . . . ☐

			(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing	85,035	1	170,689
	2	Savings and temporary cash investments	0	2	
	3	Pledges and grants receivable, net	0	3	0
	4	Accounts receivable, net	27,354	4	30,478
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	0	5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)	0	6	
	7	Notes and loans receivable, net	0	7	0
	8	Inventories for sale or use	0	8	
	9	Prepaid expenses and deferred charges	1,390	9	3,680
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a: 162,752			
	b	Less: accumulated depreciation — 10b: 92,201	93,381	10c	70,551
	11	Investments—publicly traded securities	0	11	0
	12	Investments—other securities. See Part IV, line 11	13,057	12	0
	13	Investments—program-related. See Part IV, line 11	0	13	0
	14	Intangible assets	0	14	0
	15	Other assets. See Part IV, line 11	1,000	15	1,000
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	221,217	16	276,398
Liabilities	17	Accounts payable and accrued expenses	590	17	1,675
	18	Grants payable	0	18	
	19	Deferred revenue	0	19	
	20	Tax-exempt bond liabilities	0	20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D	0	21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	0	22	
	23	Secured mortgages and notes payable to unrelated third parties	0	23	0
	24	Unsecured notes and loans payable to unrelated third parties	0	24	0
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D	11,436	25	6,587
	26	**Total liabilities.** Add lines 17 through 25	12,026	26	8,262
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	209,191	27	268,136
	28	Net assets with donor restrictions	0	28	
		Organizations that do not follow FASB ASC 958, check here ☐ **and complete lines 29 through 33.**			
	29	Capital stock or trust principal, or current funds	0	29	
	30	Paid-in or capital surplus, or land, building, or equipment fund	0	30	
	31	Retained earnings, endowment, accumulated income, or other funds	0	31	
	32	Total net assets or fund balances	209,191	32	268,136
	33	Total liabilities and net assets/fund balances	221,217	33	276,398

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Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI . . . . . ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	403,915
2	Total expenses (must equal Part IX, column (A), line 25)	2	344,970
3	Revenue less expenses. Subtract line 2 from line 1	3	58,945
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	209,191
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	268,136

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII . . . . . ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b		X
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

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SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization	Employer identification number
Keep Pensacola Beautiful Inc	59-1863230

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:

10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations 0

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total					0	0

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Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	114,313	52,787	164,244	70,403	63,723	465,470
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0
4 **Total.** Add lines 1 through 3	114,313	52,787	164,244	70,403	63,723	465,470
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4						465,470

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4	114,313	52,787	164,244	70,403	63,723	465,470
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						0
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0
11 **Total support.** Add lines 7 through 10						465,470

12 Gross receipts from related activities, etc. (see instructions) **12**

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f))	**14**	100.00%
15 Public support percentage from 2023 Schedule A, Part II, line 14	**15**	66.66%

16a **33 1/3% support test—2024.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☒

b **33 1/3% support test—2023.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10%-facts-and-circumstances test—2024.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here**. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

b **10%-facts-and-circumstances test—2023.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here**. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐

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Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						0
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						0
3 Gross receipts from activities that are not an unrelated trade or business under section 513						0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
5 The value of services or facilities furnished by a governmental unit to the organization without charge						0
6 **Total.** Add lines 1 through 5	0	0	0	0	0	0
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						0
c Add lines 7a and 7b	0	0	0	0	0	0
8 **Public support** (Subtract line 7c from line 6.)						0

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6	0	0	0	0	0	0
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						0
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0
c Add lines 10a and 10b	0	0	0	0	0	0
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0
13 **Total support.** (Add lines 9, 10c, 11, and 12.)	0	0	0	0	0	0

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	0.00%
16 Public support percentage from 2023 Schedule A, Part III, line 15	16	0.00%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2024** (line 10c, column (f), divided by line 13, column (f))	17	0.00%
18 Investment income percentage from **2023** Schedule A, Part III, line 17	18	0.00%

19a **33 1/3% support tests—2024.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support tests—2023.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

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Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* ***Part VI*** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* ***Part VI*** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* ***Part VI*** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in* ***Part VI*** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in* ***Part VI****, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* ***Part VI.***	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* ***Part VI****.*	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* ***Part VI.***	9b		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* ***Part VI.***	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

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Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on line 11a above?	11b		
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* ***Part VI.***	11c		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in* ***Part VI*** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	2		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* ***Part VI*** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s), or (ii) serving on the governing body of a supported organization? *If "No," explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	2		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* ***Part VI*** *the role the organization's supported organizations played in this regard.*	3		

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (***see instructions***).*

a ☐ The organization satisfied the Activities Test. *Complete* ***line 2*** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* ***line 3*** *below.*

c ☐ The organization supported a governmental entity. *Describe in* ***Part VI*** *how you supported a governmental entity (see instructions).*

			Yes	No
2	Activities Test. ***Answer lines 2a and 2b below.***			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations. ***Answer lines 3a and 3b below.***			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in* ***Part VI.***	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* ***Part VI*** *the role played by the organization in this regard.*	3b		

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Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 *(explain in **Part VI**)*. **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	**1**		
2 Recoveries of prior-year distributions	**2**		
3 Other gross income (see instructions)	**3**		
4 Add lines 1 through 3.	**4**	0	0
5 Depreciation and depletion	**5**		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	**6**		
7 Other expenses (see instructions)	**7**		
8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	**8**	0	0

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	**1a**		
b Average monthly cash balances	**1b**		
c Fair market value of other non-exempt-use assets	**1c**		
d **Total** (add lines 1a, 1b, and 1c)	**1d**	0	0
e **Discount** claimed for blockage or other factors *(explain in detail in **Part VI**)*:			
2 Acquisition indebtedness applicable to non-exempt-use assets	**2**		
3 Subtract line 2 from line 1d.	**3**	0	0
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	**4**	0	0
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	**5**	0	0
6 Multiply line 5 by 0.035.	**6**	0	0
7 Recoveries of prior-year distributions	**7**	0	0
8 **Minimum Asset Amount** (add line 7 to line 6)	**8**	0	0

Section C - Distributable Amount		Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	**1**	0
2 Enter 0.85 of line 1.	**2**	0
3 Minimum asset amount for prior year (from Section B, line 8, column A)	**3**	0
4 Enter greater of line 2 or line 3.	**4**	0
5 Income tax imposed in prior year	**5**	
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	**6**	0

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** *(continued)*

Section D - Distributions			**Current Year**
1	Amounts paid to supported organizations to accomplish exempt purposes	1	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4	Amounts paid to acquire exempt-use assets	4	
5	Qualified set-aside amounts (prior IRS approval required—*provide details in* ***Part VI***)	5	
6	Other distributions *(describe in* ***Part VI****)*. See instructions.	6	
7	**Total annual distributions.** Add lines 1 through 6.	7	0
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in* ***Part VI***). See instructions.	8	
9	Distributable amount for 2024 from Section C, line 6	9	0
10	Line 8 amount divided by line 9 amount	10	0.000

	Section E - Distribution Allocations (see instructions)	(i) **Excess Distributions**	(ii) **Underdistributions Pre-2024**	(iii) **Distributable Amount for 2024**
1	Distributable amount for 2024 from Section C, line 6			0
2	Underdistributions, if any, for years prior to 2024 (reasonable cause required—*explain in* ***Part VI***). See instructions.			
3	Excess distributions carryover, if any, to 2024			
a	From 2019 0			
b	From 2020 0			
c	From 2021 0			
d	From 2022 0			
e	From 2023 0			
f	**Total** of lines 3a through 3e	0		
g	Applied to underdistributions of prior years		0	
h	Applied to 2024 distributable amount			0
i	Carryover from 2019 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.	0		
4	Distributions for 2024 from Section D, line 7: $ 0			
a	Applied to underdistributions of prior years		0	
b	Applied to 2024 distributable amount			0
c	Remainder. Subtract lines 4a and 4b from line 4.	0		
5	Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* ***Part VI***. See instructions.		0	
6	Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* ***Part VI.*** See instructions.			0
7	**Excess distributions carryover to 2025.** Add lines 3j and 4c.	0		
8	Breakdown of line 7:			
a	Excess from 2020 0			
b	Excess from 2021 0			
c	Excess from 2022 0			
d	Excess from 2023 0			
e	Excess from 2024 0			

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Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

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Schedule B (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

Name of the organization	Employer identification number
Keep Pensacola Beautiful Inc	59-1863230

Organization type (check one):

Filers of:	Section:
Form 990 or 990-EZ	[X] 501(c)(3) (enter number) organization
	[ ] 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	[ ] 527 political organization
Form 990-PF	[ ] 501(c)(3) exempt private foundation
	[ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation
	[ ] 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

[X] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

[ ] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3 % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year . . . . . $ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Electronic Filing Only

Name of organization: Keep Pensacola Beautiful Inc

Employer identification number: 59-1863230

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	Cox Communications 3405 McLemore Drive Pensacola FL 32514 Foreign State or Province: Foreign Country:	$ 10,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	Ron Jon Worldwide Inc 3850 S Banana River Blvd Cocoa Beach FL 32931 Foreign State or Province: Foreign Country:	$ 6,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3	Surfing Evolution and Preservation Co 3850 S Banana River Blvd Cocoa Beach FL 32931 Foreign State or Province: Foreign Country:	$ 5,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
4	Keep America Beautiful 1010 Washington Blvd Stamford CT 06901 Foreign State or Province: Foreign Country:	$ 7,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
	Foreign State or Province: Foreign Country:	$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
	Foreign State or Province: Foreign Country:	$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Electronic Filing Only

Name of organization
Keep Pensacola Beautiful Inc

Employer identification number
59-1863230

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		$	

Electronic Filing Only

Name of organization	Employer identification number
Keep Pensacola Beautiful Inc	59-1863230

Part III ***Exclusively*** **religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e) and** the following line entry. For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this information once. See instructions.) $ 0

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
For. Prov. Country	

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
For. Prov. Country	

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
For. Prov. Country	

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee
For. Prov. Country	

Electronic Filing Only

SCHEDULE D (Form 990)
(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization	Employer identification number
Keep Pensacola Beautiful Inc	59-1863230

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education) ☐ Preservation of a historically important land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

		Held at the End of the Tax Year
a	Total number of conservation easements	2a
b	Total acreage restricted by conservation easements	2b
c	Number of conservation easements on a certified historic structure included on line 2a	2c
d	Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year

4 Number of states where property subject to conservation easement is located

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year $

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1 $

(ii) Assets included in Form 990, Part X $

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items.

a Revenue included on Form 990, Part VIII, line 1 $

b Assets included in Form 990, Part X $

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Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

- a ☐ Public exhibition
- b ☐ Scholarly research
- c ☐ Preservation for future generations
- d ☐ Loan or exchange program
- e ☐ Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table.

		Amount
c Beginning balance	1c	0
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	0

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☒ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

Part V Endowment Funds

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

		(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a	Beginning of year balance	0				
b	Contributions					
c	Net investment earnings, gains, and losses					
d	Grants or scholarships					
e	Other expenditures for facilities and programs					
f	Administrative expenses					
g	End of year balance	0	0	0	0	0

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment ____ %
- b Permanent endowment ____ %
- c Term endowment ____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations	3a(i)		
(ii) Related organizations	3a(ii)		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property		(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a	Land	0	0		0
b	Buildings	0	0	0	0
c	Leasehold improvements	0	0	0	0
d	Equipment	0	162,752	92,201	70,551
e	Other	0	0	0	0
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*					70,551

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Part VII Investments—Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives	0	
(2) Closely held equity interests	0	
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, line 12, col. (B))*	0	

Part VIII Investments—Program Related

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, line 13, col. (B))*	0	

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 15, col. (B))*	0

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	0
(2) Credit Card	6,587
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 25, col. (B))*	6,587

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☐

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Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	0
3	Subtract line 2e from line 1			3	0
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	0
5	Total revenue. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 12.)*			5	0

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines 2a through 2d			2e	0
3	Subtract line 2e from line 1			3	0
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	0
5	Total expenses. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 18.)*			5	0

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

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Part XIII Supplemental Information *(continued)*

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SCHEDULE G (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19; or if the organization entered more than $15,000 on Form 990-EZ, line 6a.
Attach to Form 990 or Form 990-EZ.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

Keep Pensacola Beautiful Inc

Employer identification number

59-1863230

Part I **Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- **a** ☐ Mail solicitations
- **b** ☐ Internet and email solicitations
- **c** ☐ Phone solicitations
- **d** ☐ In-person solicitations
- **e** ☐ Solicitation of nongovernment grants
- **f** ☐ Solicitation of government grants
- **g** ☐ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ **Yes** ☐ **No**

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

	(i) Name and address of individual or entity (fundraiser)	**(ii)** Activity	**(iii)** Did fundraiser have custody or control of contributions? Yes	No	**(iv)** Gross receipts from activity	**(v)** Amount paid to (or retained by) fundraiser listed in col. **(i)**	**(vi)** Amount paid to (or retained by) organization
1					0	0	0
2					0	0	0
3					0	0	0
4					0	0	0
5					0	0	0
6					0	0	0
7					0	0	0
8					0	0	0
9					0	0	0
10					0	0	0
Total					0	0	0

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

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Part II **Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than $15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than $5,000.

		(a) Event #1 (event type)	(b) Event #2 (event type)	(c) Other events (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts			0	0
	2 Less: Contributions			0	0
	3 Gross income (line 1 minus line 2)			0	0
Direct Expenses	4 Cash prizes			0	0
	5 Noncash prizes			0	0
	6 Rent/facility costs			0	0
	7 Food and beverages			0	0
	8 Entertainment			0	0
	9 Other direct expenses			0	0
	10 Direct expense summary. Add lines 4 through 9 in column (d)				(0)
	11 Net income summary. Subtract line 10 from line 3, column (d)				0

Part III **Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				0
Direct Expenses	2 Cash prizes				0
	3 Noncash prizes				0
	4 Rent/facility costs				0
	5 Other direct expenses				0
	6 Volunteer labor	☐ Yes ☐ No %	☐ Yes ☐ No %	☐ Yes ☐ No %	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				(0)
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				0

9 Enter the state(s) in which the organization conducts gaming activities:

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain:

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain:

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11 Does the organization conduct gaming activities with nonmembers? . . . . . ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary, or trustee of a trust; or a member of a partnership or other entity formed to administer charitable gaming? . . . . . ☐ Yes ☐ No

13 Indicate the percentage of gaming activity conducted in:

a	The organization's facility	**13a**	%
b	An outside facility	**13b**	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name

Address

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? . . . . . ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization $ 0 and the amount of gaming revenue retained by the third party $ 0

c If "Yes," enter the name and address of the third party:

Name

Address

16 Gaming manager information:

Name

Gaming manager compensation $ 0

Description of services provided

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? . . . . . ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year . . . $ 0

Part IV **Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

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SCHEDULE O
(Form 990)
(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization	**Employer identification number**
Keep Pensacola Beautiful Inc	59-1863230

Form 990, Part III, Line 4d: Program Service Expenses: 0, Grants and allocations: 0, Revenue: 0 Other program expenses

Form 990, Part VI, Line 11: Form 990 is reviewed by the finance committee and presented to the board of directors for final review.

Form 990, Part VI, Line 12c: The executive director completes a conflict of interest form and submits it to the board of directors to review and determine the action to be taken. The conflict of interest policy is reviewed annually by the board of directors and changes are reported immediately to all responsible parties.

Form 990, Part VI, Line 15a: The executive committee meets to discuss and determine the compensation for the executive director. The compensation is then presented to the board for approval.

Form 990, Part VI, Line 15b: N/A

Form 990, Part VI, Line 19: The 990 is available on the organization's website and other various sites.

Form 990, Part IX, Line 24e: Other Program Expenses - $1,872, Taxes and Licenses - $452

Electronic Filing Only

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS E-file Signature Authorization for a Tax Exempt Entity

For calendar year 2024, or fiscal year beginning 10/1, 2024, and ending 9/30, 20 25

Do not send to the IRS. Keep for your records.

Go to *www.irs.gov/Form8879TE* for the latest information.

OMB No. 1545-0047

2024

Name of filer
Keep Pensacola Beautiful Inc

EIN or SSN
59-1863230

Name and title of officer or person subject to tax
Charles Bare — CEO

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here	X	**b** **Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	**1b**	403,915
2a	**Form 990-EZ** check here		**b** **Total revenue,** if any (Form 990-EZ, line 9)	**2b**	
3a	**Form 1120-POL** check here		**b** **Total tax** (Form 1120-POL, line 22)	**3b**	
4a	**Form 990-PF** check here		**b** **Tax based on investment income** (Form 990-PF, Part V, line 5)	**4b**	
5a	**Form 8868** check here		**b** **Balance due** (Form 8868, line 3c)	**5b**	
6a	**Form 990-T** check here		**b** **Total tax** (Form 990-T, Part III, line 4)	**6b**	
7a	**Form 4720** check here		**b** **Total tax** (Form 4720, Part III, line 1)	**7b**	
8a	**Form 5227** check here		**b** **FMV of assets at end of tax year** (Form 5227, Item D)	**8b**	
9a	**Form 5330** check here		**b** **Tax due** (Form 5330, Part II, line 19)	**9b**	
10a	**Form 8038-CP** check here		**b** **Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	**10b**	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that [X] I am an officer of the above entity or [ ] I am a person subject to tax with respect to (name of entity) Keep Pensacola Beautiful Inc, (EIN) 59-1863230 and that I have examined a copy of the 2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

[X] I authorize Scott G. Hamilton, CPA, PA (**ERO firm name**) to enter my PIN 32587 (**Enter five numbers, but do not enter all zeros**) as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____ Date _____

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

59059801205

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature _____ Date 1/12/2026

ERO Must Retain This Form—See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

Summary of Unadjusted Basis of Qualified Property (4562)

9/30/2025

Summary of Qualified Property by Activity

	Activity	Unadjusted Cost or Basis
1	990	154,216

Detail of Qualified Property

	Activity	Asset Description	Date In Service	Recovery Period	Years in Service	Total Cost or Basis	Business/Time Use Percent	Unadjusted Cost or Basis
2	990	UTV	7/9/2019	7.0	7	15,300	100.00%	15,300
3	990	UTV Polaris	5/10/2021	7.0	5	11,068	100.00%	11,068
4	990	Surface Book 3	10/20/2020	5.0	5	2,257	100.00%	2,257
5	990	2020 Ram 1500	11/25/2022	5.0	3	52,843	100.00%	52,843
6	990	2022 Ram Promaster VA	11/25/2022	5.0	3	36,706	100.00%	36,706
7	990	2020 Chevrolet Silver	9/18/2023	5.0	3	34,890	100.00%	34,890
8	990	Lenovo Computer	12/4/2024	5.0	1	1,152	100.00%	1,152

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Elections

Election to NOT claim first-year special depreciation - 3 Year Property

Pursuant to IRC Section 168(k)(2)(D)(iii), the Taxpayer elects out of first-year special depreciation for all 3-Year depreciable property placed in service during the current tax year.

Election to NOT claim first-year special depreciation - 5 Year Property

Pursuant to IRC Section 168(k)(2)(D)(iii), the Taxpayer elects out of first-year special depreciation for all 5-Year depreciable property placed in service during the current tax year.

Election to NOT claim first-year special depreciation - 7 Year Property

Pursuant to IRC Section 168(k)(2)(D)(iii), the Taxpayer elects out of first-year special depreciation for all 7-Year depreciable property placed in service during the current tax year.

Election to NOT claim first-year special depreciation - 10 Year Property

Pursuant to IRC Section 168(k)(2)(D)(iii), the Taxpayer elects out of first-year special depreciation for all 10-Year depreciable property placed in service during the current tax year.

Election to NOT claim first-year special depreciation - 15 Year Property

Pursuant to IRC Section 168(k)(2)(D)(iii), the Taxpayer elects out of first-year special depreciation for all 15-Year depreciable property placed in service during the current tax year.

Election to NOT claim first-year special depreciation - 20 Year Property

Pursuant to IRC Section 168(k)(2)(D)(iii), the Taxpayer elects out of first-year special depreciation for all 20-Year depreciable property placed in service during the current tax year.

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Statement of Financial Position

Keep Pensacola Beautiful

As of September 30, 2025

DISTRIBUTION ACCOUNT	TOTAL
Assets	
Current Assets	
Bank Accounts	
Hancock 4118 - Operating	169,339.29
Hancock 6603 - Savings	1,348.24
Petty Cash	1.00
Total for Bank Accounts	**$170,688.53**
Accounts Receivable	
Accounts Receivable	30,477.93
Total for Accounts Receivable	**$30,477.93**
Other Current Assets	
*Undeposited Funds	0.00
Total for Other Current Assets	**$0.00**
Total for Current Assets	**$201,166.46**
Fixed Assets	
Accumulated Depreciation	-69,942.91
Office Equipment	3,409.49
Tools & Equipment	26,367.67
Trailers	8,536.00
Vehicles	124,438.63
Total for Fixed Assets	**$92,808.88**
Other Assets	
Event Deposits	0.00
Investment - Annuity	0.00
Policy Deposits	0.00
Prepaid Expenses	0.00
Prepaid Insurance	1,181.73
Prepaid Software	2,497.95
Security Deposits Asset	1,000.00
Security deposits (deleting)	0.00
Total for Other Assets	**$4,679.68**
Total for Assets	**$298,655.02**

Statement of Financial Position

Keep Pensacola Beautiful

As of September 30, 2025

DISTRIBUTION ACCOUNT	TOTAL
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	1,675.01
Total for Accounts Payable	**$1,675.01**
Credit Cards	
Chase Ink #1357	5,258.71
Renasant Bank - 3788	0.00
Wex - Circle K Fleet Card	1,328.53
Total for Credit Cards	**$6,587.24**
Other Current Liabilities	
401K Payable	0.00
Florida Department of Revenue Payable	0.00
Out Of Scope Agency Payable	0.00
Payroll Deductions Payable	0.00
Payroll Tax Payable	0.00
Sales Tax Payable	0.00
Total for Other Current Liabilities	**$0.00**
Total for Current Liabilities	**$8,262.25**
Total for Liabilities	**$8,262.25**
Equity	
*Unrestricted Net Assets	220,657.45
Net Income	69,735.32
Total for Equity	**$290,392.77**
Total for Liabilities and Equity	**$298,655.02**

Statement of Activity by Class

Keep Pensacola Beautiful

October 1, 2024-September 30, 2025

DISTRIBUTION ACCOUNT	ADMINISTRATIVE	FUNDRAISING	PROGRAMS	TOTAL
Income				
Donations		15,223.39		15,223.39
Fundraising Event Revenue				
Pieces Adrift Sponsorships		2,000.00		2,000.00
Total for Fundraising Event Revenue		**2,000.00**		**$2,000.00**
Grants		7,000.00	15,000.00	22,000.00
Memberships			-50.00	-50.00
Programs				
Clean Team			4,396.48	4,396.48
Escambia County Allocation			141,249.47	141,249.47
Esc Co Parks & Rec Contract			192,781.04	192,781.04
Total for Programs			**338,426.99**	**$338,426.99**
Sponsorships		24,500.00		24,500.00
Total for Income		**48,723.39**	**353,376.99**	**$402,100.38**
Cost of Goods Sold				
Gross Profit		**48,723.39**	**353,376.99**	**$402,100.38**
Expenses				
Adopt a Spot Expense			1,016.50	1,016.50
Advertisting & Marketing	140.00		279.50	419.50
Auto Expenses - Fuel			11,609.83	11,609.83
Bank Fees	19.00		30.31	49.31
Dues & Subscriptions	99.84		440.00	539.84
Equipment Expenses	32.24		2,039.05	2,071.29
Event Expenses			50.00	$50.00
Event - Food & Beverages			36.96	36.96
Event - Rent/ Facility Costs			150.00	150.00
Total for Event Expenses			**236.96**	**$236.96**
Insurance	-16.62		17,605.66	17,589.04
Interest	103.97			103.97
IT & Software Expense	3,701.81		4,425.24	8,127.05
Job Advertising	118.23		158.62	276.85
License & Registration	326.20	125.50		451.70
Meals & Entertainment	23.96		154.54	178.50
Office Expense	116.00	29.20	200.34	345.54
Office Supplies			29.99	29.99
Parking Fees			5.50	5.50
Payment Processing Fees	8.00	27.46		35.46
Payroll Expenses			0.00	$0.00
Management Wages			68,728.79	68,728.79
Payroll 401K Expense			5,084.72	5,084.72
Payroll Processing Fees			2,089.77	2,089.77

Statement of Activity by Class

Keep Pensacola Beautiful

October 1, 2024-September 30, 2025

DISTRIBUTION ACCOUNT	ADMINISTRATIVE	FUNDRAISING	PROGRAMS	TOTAL
Payroll Taxes			16,897.85	16,897.85
Payroll Wages			129,705.20	129,705.20
Total for Payroll Expenses			**222,506.33**	**$222,506.33**
Professional Fees	850.00		250.00	1,100.00
QuickBooks Payments Fees	335.60		1.20	336.80
Rent Expense			16,013.75	16,013.75
Repair & Maintenance	342.76		1,412.45	1,755.21
Supplies & Materials	28.77		12,067.14	12,095.91
Travel Expense			1,934.91	1,934.91
Uniform Expense			623.50	623.50
Utilities Expense			1,278.95	1,278.95
Waste Disposal Expenses			15,758.87	15,758.87
Total for Expenses	**6,229.76**	**182.16**	**310,079.14**	**$316,491.06**
Net Operating Income	**-6,229.76**	**48,541.23**	**43,297.85**	**$85,609.32**
Other Income				
Interest Income	0.15	1,271.77		1,271.92
Other Income	464.94			464.94
Refunds			29.14	29.14
Total for Other Income	**465.09**	**1,271.77**	**29.14**	**$1,766.00**
Other Expenses				
Depreciation Expense			17,640.00	17,640.00
Total for Other Expenses			**17,640.00**	**$17,640.00**
Net Other Income	**465.09**	**1,271.77**	**-17,610.86**	**-$15,874.00**
Net Income	**-5,764.67**	**49,813.00**	**25,686.99**	**$69,735.32**

Statement of Financial Position

Keep Pensacola Beautiful

As of September 30, 2024

DISTRIBUTION ACCOUNT	TOTAL
Assets	
Current Assets	
Bank Accounts	
Hancock 4118 - Operating	82,986.26
Hancock 6603 - Savings	1,348.09
Petty Cash	701.00
Total for Bank Accounts	**$85,035.35**
Accounts Receivable	
Accounts Receivable	27,354.26
Total for Accounts Receivable	**$27,354.26**
Other Current Assets	
*Undeposited Funds	0.00
Total for Other Current Assets	**$0.00**
Total for Current Assets	**$112,389.61**
Fixed Assets	
Accumulated Depreciation	-52,302.91
Office Equipment	2,257.49
Tools & Equipment	26,367.67
Trailers	4,086.00
Vehicles	124,438.63
Total for Fixed Assets	**$104,846.88**
Other Assets	
Event Deposits	0.00
Investment - Annuity	13,057.14
Policy Deposits	0.00
Prepaid Expenses	0.00
Prepaid Insurance	557.81
Prepaid Software	832.65
Security Deposits Asset	1,000.00
Security deposits (deleting)	0.00
Total for Other Assets	**$15,447.60**
Total for Assets	**$232,684.09**

Statement of Financial Position

Keep Pensacola Beautiful

As of September 30, 2024

DISTRIBUTION ACCOUNT	TOTAL
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	590.22
Total for Accounts Payable	**$590.22**
Credit Cards	
Chase Ink #1357	11,436.42
Total for Credit Cards	**$11,436.42**
Other Current Liabilities	
Florida Department of Revenue Payable	0.00
Out Of Scope Agency Payable	0.00
Payroll Deductions Payable	0.00
Payroll Tax Payable	0.00
Sales Tax Payable	0.00
Total for Other Current Liabilities	**$0.00**
Total for Current Liabilities	**$12,026.64**
Total for Liabilities	**$12,026.64**
Equity	
*Unrestricted Net Assets	203,784.34
Net Income	16,873.11
Total for Equity	**$220,657.45**
Total for Liabilities and Equity	**$232,684.09**

Statement of Activity by Class

Keep Pensacola Beautiful

October 1, 2023-September 30, 2024

DISTRIBUTION ACCOUNT	ADMINISTRATIVE	FUNDRAISING	PROGRAMS	TOTAL
Income				
Donations		22,045.43		22,045.43
Grants		16,593.13	2,500.00	19,093.13
In-Kind Donations		3,500.00		3,500.00
Programs				
Clean Team			14,660.56	14,660.56
Community Service Registration			105.00	105.00
Escambia County Allocation			88,318.60	88,318.60
Esc Co Parks & Rec Contract			169,869.85	169,869.85
Total for Programs			**272,954.01**	**$272,954.01**
Services		0.00	0.00	0.00
Sponsorships		25,765.00		25,765.00
Total for Income		**67,903.56**	**275,454.01**	**$343,357.57**
Cost of Goods Sold				
Gross Profit		**67,903.56**	**275,454.01**	**$343,357.57**
Expenses				
Advertisting & Marketing	309.03	432.50	55.39	796.92
Auto Expenses - Fuel			11,776.74	11,776.74
Bank Fees	265.03	10.00		275.03
Dues & Subscriptions	59.99		440.00	499.99
Equipment Expenses			210.02	210.02
Event Expenses			100.00	100.00
Insurance	105.95		26,741.20	26,847.15
IT & Software Expense	10,886.14		1,171.58	12,057.72
Job Advertising			334.89	334.89
License & Registration	260.50			260.50
Meals & Entertainment	70.51		83.62	154.13
Office Expense	144.30		46.57	190.87
Parking Fees	2.50		7.25	9.75
Payment Processing Fees	25.24	35.31	69.26	129.81
Payroll Expenses			0.00	$0.00
Management Wages			62,480.81	62,480.81
Payroll Processing Fees			2,557.87	2,557.87
Payroll Taxes			15,569.97	15,569.97
Payroll Wages			123,060.28	123,060.28
Total for Payroll Expenses			**203,668.93**	**$203,668.93**
Printing Expense			1,112.57	1,112.57
Professional Fees	1,200.00		37.50	1,237.50
QuickBooks Payments Fees	45.22			45.22
Rent Expense			12,111.07	12,111.07
Repair & Maintenance			1,978.21	1,978.21

Statement of Activity by Class

Keep Pensacola Beautiful

October 1, 2023-September 30, 2024

DISTRIBUTION ACCOUNT	ADMINISTRATIVE	FUNDRAISING	PROGRAMS	TOTAL
Supplies & Materials		3,370.87	18,529.36	21,900.23
Travel Expense			959.15	959.15
Uniform Expense			547.20	547.20
Utilities Expense	398.05		1,015.00	1,413.05
Waste Disposal Expenses			11,532.48	11,532.48
Total for Expenses	**13,772.46**	**3,848.68**	**292,527.99**	**$310,149.13**
Net Operating Income	**-13,772.46**	**64,054.88**	**-17,073.98**	**$33,208.44**
Other Income				
Interest Income	0.09			0.09
Other Income	1,283.65		19.30	1,302.95
Refunds	0.00		1.63	1.63
Total for Other Income	**1,283.74**		**20.93**	**$1,304.67**
Other Expenses				
Depreciation Expense			17,640.00	17,640.00
Total for Other Expenses			**17,640.00**	**$17,640.00**
Net Other Income	**1,283.74**		**-17,619.07**	**-$16,335.33**
Net Income	**-12,488.72**	**64,054.88**	**-34,693.05**	**$16,873.11**



Escambia County

Proposed Community Partners | Fiscal Year **2026-2027**

Volume 2

Tourist Development Tax Fund

Fund 108

Tourist Development Tax

Fund 108

Foiling Event US, Inc

19

February 28, 2025

TO: Tourist Promotion Partners
RE: Requests for funding for Fiscal Year (FY) 2026

Dear Potential Funding Recipient:

Attached please find the Escambia County Tourism Promotion Agency Application, which will be used for budget allocation purposes for the upcoming fiscal year.

The deadline to submit completed applications is Monday, March 31, 2025

The application provides you with adequate space to list all your organization's sources of revenue and your major categories of expenditures. When preparing the requested narratives, a clear and concise response is required. If you need more space, please reference the appropriate question for your answers on any additional documentation. This information does not take the place of the requirements of the Tourist Development Council for TDC grant recipients.

Important Note: As a requirement to receive County TDT grant monies, your organization will be **required** to submit both quarterly metrics and an annual report. Your required metrics report will be derived from the metric information within your application. Specific instructions to complete your annual report are included in the **Attachment A** "Annual Narrative Form", attached to this application.

Applications must be submitted electronically. When submitting your application, please follow all instructions and fill out the questions clearly. There is an application check list to ensure all required documents are submitted. Please check each box to confirm that these items are included with your funding request application.

Escambia County is committed to making information accessible. As part of that effort, documents delivered to Escambia County as part of this project are to meet website guidelines for accessible design set forth by the U.S. Department of Justice under the Title II of the Americans with Disabilities Act (ADA) and web content accessibility guidelines. For this reason, please submit Word format documents if ADA guidelines cannot be met.

We look forward to learning how Escambia County may be able to support your organization to maximize outreach to the citizens of our great county!

Sincerely,
Stephan Hall
Finance Director

FISCAL YEAR 2026

ESCAMBIA COUNTY
AGENCY FUNDING REQUEST APPLICATION

All agencies requesting funding from Escambia County must submit the below-listed information and complete the attached form. Failure to submit all required information or to complete the form will remove your organization from consideration for funding. Please submit the completed application packet electronically to **Budget@myescambia.com**.

DEADLINE - Monday, March 31, 2025

ELIGIBILITY CRITERIA:

Organizations eligible to apply for funding must:

- Demonstrate funding received from sources other than local governments in an amount at least equal to the amount requested from Escambia County.
- Tax-exempt under Section 501(c)(3) of the Internal Revenue Code, independent of a financial sponsor (local affiliates may apply under the 501(c)(3) of the national organization).
- Located in and serve residents of Escambia County.
- Provide at least 3 full years (36 months) of independently prepared, audited or reviewed financial statements or tax returns, unless organization was formed within the last 3 years.
- Not a recipient of Community Partner funding for more than 3 fiscal years unless the organization serves a government purpose OR for years 4 and beyond, funding must reduce at rate of at least 5% per year.
- The Board of County Commissioners retains the right to waive the eligibility criteria.

APPLICANTS SHOULD:

- Explain why receiving funding would have an especially significant impact on their organization.
- Have a mission and programs or services that serves a governmental program or citizen focused mission.
- Submit a proposed budget where government funding does not exceed 50% of annual operating budget unless in first 3 years of operation or mandated by statutory or another regulatory requirement.
- Plan to expend funds within 12 months.

Funds may be provided for programs, services, necessary infrastructure or other initiatives that support the organization's core mission. **Funds will not be provided for:**

- debt reduction, operating deficits, interim or bridge funding or endowment funding,
- individuals or private foundations,
- activities that are religious or political in nature,
- fund drives, annual appeals, fundraising events or general capital campaigns, and
- salaries that do not directly impact the program unless mandated by statutory or regulatory requirement.

When submitting your completed application with all required documents, provide your documents in original Word format or a direct PDF of the Word document. **Please limit scanned documents as much as possible.**

___ Submit a fully completed Agency Funding Request Application

___ Submit a copy of your organization's current W-9

___ Submit the Letter of Determination from the IRS confirming your organization's federally tax-exempt status

___ Submit a copy of your organization's 2023 or 2024 tax return (Form 990 or 990-EZ with additional backup). You may submit a 2022 tax return along with explanation for late filing.

___ Submit a copy of your organization's most recent 3 years of financial statements, with audit if applicable. Updated financials may be requested by the County periodically including prior and subsequent to reward date.

GENERAL INFORMATION

Agency Name: _____Foiling Events US Inc

Agency Address: _____2 Portofino Drive, Ste 2107, Gulf Breeze FL 32561

Program Name for which funding is being requested: ___Foiling Week Pensacola 2026

Amount Requested: $_____ 375,000

Program Contact: __Luca Rizzotti

Contact Email: _luca@wearefoiling.com_____Contact Phone: (+39)377 3214818

25-Word Description of Program: _____

Foiling Week promotes tourism by staging World Class foiling sailing events in Pensacola, attracting hundreds of international tourists and sailing enthusiasts for up to 10 days to the area, generating significant local economic impact. Foiling Week is planned exclusively in Pensacola and aims to become one of the 2 largest multiclass foiling events globally.

How many years has your organization been providing services in the County? 1 – Under the name Sail Pensacola

How many years has your organization received funding from the County? 1 – Under the name Sail Pensacola

Explain how receiving funds from the County would have a significant impact on your organization:

This funding will be used by Foiling Events US Inc. to stage a sailing event that has proven extremely

successful in the first year (2025) in Pensacola. This event will continue to grow, more than doubling the number of participants for year two (2026), thanks to careful planning and established relations with the sailing global governing body, the sailing classes and the sailors. The event has seen the participation of nearly 20 countries, bringing a wide variety of new visitors to Pensacola. Furthermore the event has connected the global foiling industry with the US foiling industry and the Pensacola based American Magic, UWF and IHMC

PRIOR YEAR FUNDING

(if none received, mark N/A and skip to next section)

Amount Received Last Year, if applicable: _____$315,000_____

Briefly discuss how last year's funds were used? These funds were not given directly to Foiling Events US but to Sail Pensacola as the funded party. This year we are looking to grow on the first year that was catalyzed by Sail Pensacola and its mission to continue this project and grow in size and number. The funding was spent on the following key areas - Global Marketing and promotion. Key team members and logistics. Broadcast and distribution. Race Management and stakeholder engagement.

Briefly discuss the County's Return on Investment relative to last year's funding? In other words, what impact did your program have on the citizens of Escambia County? Please see the attached event report which includes key metrics, numbers and activations.

CURRENT YEAR REQUEST

Briefly discuss how the funding you are currently requesting will be used. What does your program do and why is it an asset to the County? **This event will generate direct benefits in the form of tourist visitation for the nine days and nights of the event. The resulting economic impact will be appreciable and will occur at the end of March, guaranteeing mid-week occupancy. Foiling Events Us Inc intends to continue operating annually with growth in scope and attendance associated with steady expansion of economic impact over multiple years.** This event will distinguish Pensacola among North American cities for hosting world-class sailing events attracting a completely new demographic with high spending capacity.

Is your program a governmental function or requirement? If a governmental request, please site regulatory/statutory requirement. Please explain: ___No_____

_____

_____

_____

SIMILAR/PARTNER ORGANIZATIONS

List any other public or private organizations/agencies that provide similar services and how have you partnered with those organizations in the area:_____None_____

_____

_____

_____

Explain how you are the best partnering agency for your program. Please differentiate your program from a similar program. _____Foiling Events US Inc will have exclusive rights to execute a "Foiling Week" World Sailing Special Event in Pensacola. We have a global media platform and distribution as well as the links with class and sailors worldwide.

FUNDING

Will these funds be used for salaries/administrative costs or direct programming costs? Please provide a breakdown by percentage within each category. *NOTE: Only salaries directly related to the approved program are eligible for funding.*

- Percentage for salaries/administrative costs: __0_____%
- Percentage for direct programming costs: _100_____%

If Escambia County funding can only fund a portion of your request, how will you offset the difference? Industry sponsorship and participant fees will comprise the majority of revenue to support this event.

_

_____

If the funding you are applying for can be used as a match for other funding, please provide the details below and include the amount and match ratio: _____n/a_____

_____

_____

Is there a duplication of funding? Does your organization request funding from other local non-profit agencies? If so, list each agency you request funds from and the amount. Explain what those requested funds would be used for. _____

_____No duplication

_____

_____

_____

_____

_____

Please describe and provide your marketing plan for your event or tourism related activity. (TDT Tourism funding applicants only) – Find attached in package.

_____

_____

_____

_____

_____

_____

Please provide the detail and information regarding ticket sales or sponsorships for your tourism event or activity: (TDT Tourism funding applicants only). Ticket sales will be made for on water ferries at $150 pppd, and we will look to run 2 ferries per day for 2 days with up to 100 guests. The race village will not be ticketed and free to enter. Regarding Sponsorship, we will target international companies that are looking to setup in Pensacola / US. We will also look to engage local businesses and industry that can

take advantage of the international exposure and global reach. These packages are yet to be defined and will be sold after from July onwards after the Italian event has concluded.

GOALS AND METRICS

Provide "Specific and Measurable" metrics in the following three sections:

1. Please complete the Agency Metrics Scorecard below by listing up to three primary goals that this program is targeting. For example, "reduce homelessness in Escambia County by "X"%." Provide three years of trends. If you are an Agency that received funding the prior year use the same metrics for consistent measurement. ALL agencies are required to fill out this template.

Goals & Metrics Scorecard	FY23-24	FY24-25	FY25-26	% Change
1. Number of event attendees (competitors) for Foiling Week		181	400/450	250%

2. Please list the goal performance measure(s) by which your organization will measure the success of your program if funding is received. Maximum of three. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months utilizing County funding."

Program Goals	FY26
1. Number of National/Continental Competitive Sailing Events	6 (2 Special Events – GWA and Foiling Week, 1 world title)
2. Competitors (Entries)	300+

3. Total Equivalent Media Value (Tracked by Icarus and Mention tracking)	$3mil+

3. Please list the actual baseline statistics/agency metrics for the performance measure(s) as listed on the previous question on the application. Maximum of three. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months in previous fiscal year."

Baseline for Goals	FY25
1. Number of National/Continental Competitive Sailing Events	2 US Nationals (2 World Sailing Special Event GKA and Foiling Week)
2. Competitors (Entries)	181
3. Total Equivalent Media Value (Icarus Media Assessment and Mention)	2.225M

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program, you are not required to complete the information for the previous budget year. Please add any additional income or expense sources to the table as necessary to complete your budget application. **Please round figures to the nearest whole dollar.**

INCOME TABLE			
	Most Recently Completed Budget Year - FY 2024	Current Budget Year FY 2025	Proposed Budget Year FY 2026

Contributions/Donations from Private Sources	$	380000	430000
Programmatic Income	$	52,000	100250
County Funding/Direct Contribution	$	315000	
County Funding by Other Source (a)	$		375000
City Funding	$	20000	
Local Non-Profit Funding	$		
State Funding	$		
Federal Funding	$		
Memberships	$		
Investment Income	$		
Other Income (b)	$	**30000**	60000
Total Income	$0	**797,000**	965250

(a) Please explain by Fiscal Year any amount listed in "County Funding by Other Source" line item. (Example: Commissioner Discretionary funding, Sheriff's Office funding, etc.) _____n/a_____

_____

_____

_____

_____

(b) Please explain by Fiscal Year any amount listed in the "Other Income" line item. Potential Sponsorship, VIP Hospitality, Grants from International / National Associations, Referral fees and introductions._

_____

_____

_____

EXPENSES TABLE			
	Most Recently Completed Budget Year FY 2023-24	Current Budget Year FY 2024-25	Proposed Budget Year FY 2025-26
Total Number of Staff	0	0	0
Salaries and Wages	0	0	0
Employee Benefits	0	0	0
Professional Services incl. Insurance	0	0	20,000
Contractual Services	0	0	0
Travel Expenses	0	124,100	122,100
Rentals and Leases	0	70,782	70,782
Communication	0	1000	1000
Postage and Freight	0	0	2,000
Repair and Maintenance	0	0	10,000
Printing and Binding	0	0	0
Marketing and Promotion	0	203,000	255565

Fuel	0	0	0
Supplies	0	14,510	12,400
Event Expenses	0	443,900	463335
Capitalizable Assets for County Funding (a)	0	0	0
Other Expenses (b)	0		0
Total Expenses	0	857042	957182
Net Income - (Revenue minus Expense)	0	-60,042	8068

(a) Please explain any capitalizable assets (vehicles, land, or equipment) contained in your request.

n/a_____

_____

_____

_____

(b) Please explain any request listed in the "Other Expenses" line item. _____

_____

_____

_____

_____

_____

BUDGET QUESTIONS

1. Does your agency run on Calendar Year, State Fiscal Year, or Fiscal Year? __Calendar

2. Please explain any discrepancies in the Expense Table and your agency's Financial Statements.

   _____

   _____

   _____

3. Please explain any Net Income (Revenue less Expense) represented in the Expense Table above on the bottom row. What is the planned use for these left over/residual funds?

   Any net income generated will be used to support non-profit activities that advance the vision and mission of Foiling Events US 501(c)3

4. Please list the salary of the top 5 employees, names and positions of your organization.

If there are multiple agencies funded by or through your agency's allocation, please add those employees to this list by agency.

Name	Position	Salary
no employees		$
		$
		$
		$
		$

5. Please provide the total amount of cash and investments on hand. _____0_____

   _____

6. Does your organization charge fees for services? If so, provide a list of fees charged.

   __No_____

   _____

   _____

   _____

7. Does your organization require background checks from volunteers and staff? _____no_____

ECONOMIC DEVELOPMENT AGENCIES

If you are an economic development agency, please complete the below supplemental questions. If you are not an economic development agency, please mark N/A: _____

1. What is your agency's Strategic Plan? _____n/a_____

   _____

   _____

_____

_____

_____

2. How many jobs were created this year over last year by zip code? _____n/a_____

_____

_____

_____

3. What is the net cost per job created? _____n/a

ADDITIONAL QUESTIONS (Economic Development)

1. What was done by your agency to address the "Pockets of Poverty"? _____

_____

_____

_____

_____

2. Did your agency receive any grants? List the amount and a detailed use of the funds.

_____

_____

_____

_____

3. Was there any increase in membership for the local chambers? _____

_____

_____

_____

4. What are your agency's statistics on business creation and minority businesses by zip code?

_____

_____

_____

_____

_____

_____

5. Can we reduce the taxpayer subsidy? _____

_____

_____

I hereby certify that the information provided above is a true and correct statement relating to the organization requesting funding named above.

____Luca Rizzotti
Name

_____President _____
Title
Date Mar 31, 2025

Source of Event Metrics: Metrics sourced from registration data, hotel partner reports, and media monitoring services (e.g., Nielsen, Meltwater).

Clarification on Media Value Goal: Total Equivalent Media Value represents the estimated value of broadcast, online, and social media exposure during the event. This will be tracked via independent media valuation tools and press coverage analytics.

Explanation for Other Income (b): Includes anticipated merchandise sales, ancillary event fees, and training clinics during event week.

To the Attention of the TDC Board Members
Re: Clarifications on Foiling Week Pensacola Application
Date: August 1st 2025

Dear Board Members,

Following the questions raised during the TDC Board meeting on June 17th, please find below our official responses and clarifications. We appreciate your attention to detail and the opportunity to address the items brought forward.

We would also like to note that, based on the nature of several questions, it appears the updated application documents — sent on Monday, May 19th — may not have been shared with the full Board prior to the meeting. These included the revised FY2025 budget, updated narrative, and supporting materials. For ease of reference, we are reattaching the original email and all associated files with this letter.

We are planning a visit to Pensacola next week to meet with city and county officials to discuss the project in more detail. We will make every effort to be present — either in person or remotely — at the meeting on the 17th.

Should you have any questions or comments, we would be happy to respond.

Best regards,

Luca and Scott

1. **Was the City of Pensacola consulted in advance regarding infrastructure and public safety needs?**
   The original date for Foiling Week 2025 was proposed by Visit Pensacola. Only in January 2025 did we become aware of a scheduling overlap with Mardi Gras. We immediately engaged with Mardi Gras organizers to coordinate joint promotions (e.g., their mascot was a "foiling dog") and ensure alignment on public safety.
   To reduce strain on city services, the event village operated only for the weekend, and we provided additional support to local police, fire, and ambulance services.
   The process is further detailed in the attached letter from Guess Consulting. For the 2026 edition, the Foiling Week team has already scheduled several planning meetings with City officials and local stakeholders to define infrastructure and public safety coordination, plus we already filed application permit for the park on April 15th 2025 (Document attached)

2. What is the current legal and fiscal structure of Foiling Week Pensacola? Is there now a domestic entity?

Yes. We have established **Foiling Events US**, a dedicated legal entity in the United States to support our long-term commitment to the region. The entity has now received official recognition as a **charitable organization under IRS code 501(c)(3)**. (Copy of the recognition letter is attached.)

We are actively working to build partnerships with local and national organizations, including—but not limited to—Sail Pensacola, Pensacola Beach Yacht Club (PBYC), Performance Regattas, the Gulf Yachting Association (GYA), and U.S. Sailing.

3. "$315,000 was spent on 'key team members' and logistics." What does that mean?

As stated on **page 5** of the application, prior-year funding was allocated across the following five categories:

– Global marketing and promotion
– Key team members and logistics
– Broadcast and distribution
– Race management
– Stakeholder engagement

4. How were room nights calculated?

We use a common metric known as **person-nights** (or guest-nights), calculated by multiplying the number of people by the number of nights stayed (e.g., two people staying three nights = six person-nights).

This data was collected through post-event attendee surveys and on-site interviews. For example, although VIP attendance was estimated at **421**, we accounted for only **216 room nights**, as many VIPs were local. All the core numbers are actual and not estimated. Spectators' numbers are based on surveys conducted during the week, and the questions included if they stayed one or two nights or more.

5. Why was the FY25 budget omitted from the application?

The **FY2025 budget is included** in the updated application submitted on **May 19th**. We believe the confusion stems from the fact that this updated version may not have been distributed to all TDC board members in time. We are happy to re-send all relevant documents upon request.

6. Who qualifies as a VIP, and what role or compensation do they receive?

VIPs include national and international stakeholders from industry, government (including representatives from the PNS), sponsors, public figures, and other key partners who contribute to the success and visibility of the event.

VIPs are not compensated, though some hospitality-related costs (e.g., transport or lodging) may be covered, as is standard practice.

7. Is there any formal relationship with American Magic or other high-profile partners?

There is currently no formal agreement in place with American Magic. However, the team actively participated in the Foiling US Industry Congress and hosted attendees during a technical visit that was part of the event program.

We maintain a positive dialogue and are continuing to work toward further cooperation. Most members of the American Magic sailing team took part in both Foiling Week Pensacola and Foiling Week Malcesine (Lake Garda) in 2025.

Foiling Week is, in any case, a World Sailing Special Event, with ties not only to World Sailing but also to US Sailing (see attached). We also have a close and active relationship with both the SailGP and America's Cup ecosystems, including their respective teams, many of whom regularly participate in our events and initiatives.

Needless to say, we will continue our collaboration with several local partners, including Sail Pensacola, Performance Regattas, PBYC, and others

8. What is the real number of event participants expected—300 or 450?
On **page 9** of the application, the reference to **"300+"** represents the base threshold for success. The higher estimate of **400–450** is what we are really aiming for.
In year one, we forecasted **180 competitors** and recorded **181**, confirming the reliability of our forecasting approach.

9. Were all 478 staff members compensated, or were volunteers included in that figure?
The figure "478" refers to **room nights**, not to the number of staff.
The actual operational team consists of approximately **40 individuals** over a **12-day period**, including a mix of paid professionals, part-time contractors, and volunteers.
The total **room nights** is the result of a simple calculation:
40 people × 12 days = 480 room nights,
rounded to **478** based on actual accommodation durations and shifts in team presence.
So the 478 figure does not refer to headcount, but rather to the **accumulated number of nights** staff and collaborators stayed during the event.

10. They list $30,000 of "other income" with no explanation.
As stated on **page 12, paragraph (b)** of the application, this line item refers to projected revenue sources including:
– Sponsorships
– VIP hospitality packages
– Grants from national and international associations
– Referral fees and business introductions

List of attachments:

1. Mail Scott Over to Allyson Parden May 19th
2. Mail Scott Over to Allyson Parden May 20th
3. TDC updated submission of May 20th
4. FWP updated report May 19th
5. Room Nights calculations explained May 19th
6. Marketing Plan Pensacola May 19th
7. IRS 5013c recognition
8. 2026 Park Permit application submitted April 2025
9. Florida West Support letter
10. Guess Consulting Support letter
11. Performance Regattas support letter
12. University of West Florida Support letter
13. Sail Pensacola support letter
14. US Sailing to TDC thank you letter
15. US sailing support letter

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00721157ae682-71a46b63230mr78557777b3.3.1754045648895; Fri, 01 Aug 2025 03:54:08 -0700 (PDT)
Return-Path: <scott@wearefoiling.com>
Received: from DB7PR02MB3644.eurprd02.prod.outlook.com ([2603:1026:5:5::5]) by smtp.gmail.com with
ESMTPSA id 00721157ae682-71b5a6008d3sm9445167b3.87.2025.08.01.03.54.06 for <luca@wearefoiling.com>
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Thread-Topic: Foiling Events US revision requested
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X-Antivirus-Status: Clean

From: Scott Over <scott@wearefoiling.com>
Date: Monday, 19 May 2025 at 15:26
To: amparden@myescambia.com <amparden@myescambia.com>
Cc: sdhall@myescambia.com <sdhall@myescambia.com>, Timothy Ryschon <timothyryschon@sailpensacola.org>, Luca Rizzotti <luca@wearefoiling.com>
Subject: Foiling Events US revision requested

Dear Allyson,

I hope this message finds you well.

I'm writing on behalf of Luca, who is currently in Genoa managing a major event as part of the Foiling Summit. He has asked me to respond in his absence.

Thank you for your clear and comprehensive summary of the revisions requested. We appreciate the guidance and believe we have addressed the majority of the items outlined.

Please find the following documents attached for your review:

- **Updated post-event report**, including confirmed **bedroom night figures** - these are the figures being used in the EI report calculation.
- **Media Valuation Report**, as referenced within the post-event report.
- **Draft Marketing Plan** for the upcoming edition.
- **W9** - Foiling Events US Inc.
- **501(c)(3)** receipt
- **Updated TDC Application** based on feedback
- Most recent Article from an interview with the Major - HERE

We are currently awaiting the full economic impact calculations from our third-party provider and will share that as soon as it is available.

We were, however, a little confused by the query regarding the **Budget Expenses Expense Table** section. I think we were a bit confused here, as we had entered the 2025 event figures, these are now removed and only the 2026 Figures for the fore coming event in 2026 will be used. We've entered figures based on actual spend (nothing in 2025) forecast this year and projections for the next (where the bulk of the spend will be), so we would appreciate a quick clarification today if possible to help us resolve this properly ahead of your deadline. The table now shows the $68 net income (Revenue - Expense). Sorry for any misunderstanding we would really like to get this resolved but need a bit of help. Happy to have a call if it is easier.

Should you have any additional questions or require clarification on any of the enclosed items, please don't hesitate to let us know. We remain committed to supporting Escambia County's tourism goals and value your partnership.

Warm regards,

Scott

Director
Foiling Week
+447809325631

---------- Forwarded message ---------
Da: **Allyson M. Parden** <amparden@myescambia.com>
Date: Gio 15 Mag 2025, 16:26
Subject: Fw: Foiling Events US revision requested
To: Luca Rizzotti - wearefoiling <luca@wearefoiling.com>, timothyryschon@sailpensacola.org <timothyryschon@sailpensacola.org>
Cc: Stephan D. Hall <sdhall@myescambia.com>

Hi Timothy,

These are the revisions being requested to your application.

Thanks,

Allyson Parden

Director's Aide

Office of Management & Budget

Escambia County

221 Palafox Place

Pensacola, FL 32502

amparden@MyEscambia.com

(850) 595-1660

Hello Mr. Rizotti,

We have completed the review of your FY 25-26 Tourist Promotion application. Although you did a nice job on the application, we would like to request the following revisions and documentation.

On page three is a list of required documentation. I do not have a W9, your tax returns, nor do I have any financials.

Also on page 3, in your 25 Word Description, please make promoting tourism your number one goal. You can add something like "which will bring "X" many tourists and sailing enthusiasts to Escambia County to enjoy the events and spend their money." to the last sentence.

Your organization provided services for 1 year – under the name "Sail Pensacola"

Your organization received funding from the County for 1 year - under the name "Sail Pensacola"

On page 6, there is a request for a marketing plan. **Please attach to your application.**

On page 6, please answer the question regarding ticket sales or sponsorships for your tourism event.

On page 7, please move your FY 25 number to the FY 24 column and supply fresh numbers for this year.

On page 7 in your Goals and Metrics chart, what is "TBC" or did you mean TBD? If that is a typo, and you meant TBD (to be determined) – you will need to supply a hard number or delete the metric.

Please provide the source used to collect your event metrics and add that information to the application.

On page 7, Question 2 on your Program Goals chart (starts on page 7) what is "Total equivalent Media Value" and how is it a goal? How will it be tracked?

On page 8, Question 3, same question as above on the Baseline for Goals chart.

On page 9, your Income Table has mathematical errors. The total for FY 25 is $816,250 and for FY 26 is $1,050,250.

On page 10, please answer question (b). You have $30,000 listed as "Other Income".

On page 12, there are mathematical errors. For FY 25, Total Expenses are $3576.46. (However – this number needs to be revised. There were more expenses in FY 25 than $3576.46.) Even if you don't revise that number, your Net Income line is wrong. Currently for FY 25 you have $812,673.54 (you show $939.17) and for FY 26 you have ($34,032) (you show $782)

There may be more revisions necessary once we receive your financials.

Please make these revisions and return to me as soon as possible. The Budget Workshop for TDC is May 20th, and the Board will need an opportunity to review your application before that date.

Sincerely,

Allyson Parden

Director's Aide

Office of Management & Budget

Escambia County

221 Palafox Place

Pensacola, FL 32502

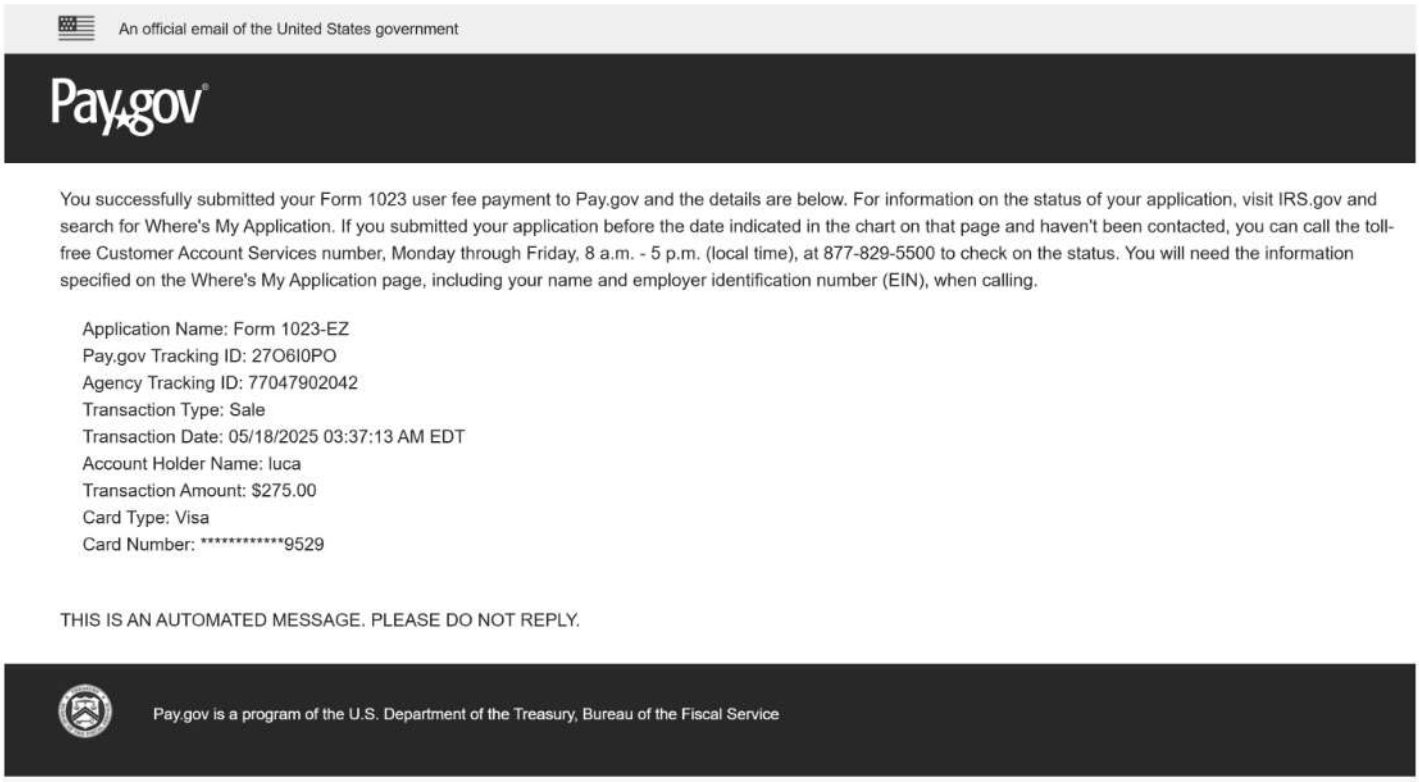
amparden@MyEscambia.com

(850) 595-1660

Florida has a very broad public records law. Under Florida law, both the content of emails, email addresses and IP

addresses are public records. If you do not want the content of your email, your email address, or your IP address released in response to a public records request, do not send electronic mail to this entity. Instead, contact this office by phone or in person.

IRS submission 501(3)(c) FoilingEventsUS.png



An official email of the United States government

Pay.gov

You successfully submitted your Form 1023 user fee payment to Pay.gov and the details are below. For information on the status of your application, visit IRS.gov and search for Where's My Application. If you submitted your application before the date indicated in the chart on that page and haven't been contacted, you can call the toll-free Customer Account Services number, Monday through Friday, 8 a.m. - 5 p.m. (local time), at 877-829-5500 to check on the status. You will need the information specified on the Where's My Application page, including your name and employer identification number (EIN), when calling.

Application Name: Form 1023-EZ
Pay.gov Tracking ID: 27O6I0PO
Agency Tracking ID: 77047902042
Transaction Type: Sale
Transaction Date: 05/18/2025 03:37:13 AM EDT
Account Holder Name: luca
Transaction Amount: $275.00
Card Type: Visa
Card Number: **********9529

THIS IS AN AUTOMATED MESSAGE. PLEASE DO NOT REPLY.

Pay.gov is a program of the U.S. Department of the Treasury, Bureau of the Fiscal Service

Allegati:

fw9-FEUSINC.pdf	226 kB
Room Night Pensacola Calculation Detailed SO.pdf	268 kB
IRS submission 501(3)(c) FoilingEventsUS.png	316 kB
FWP25_EventReport_250519.pdf	1.1 MB
Marketing Plan Pensacola 2026 Draft TDC.docx	35.8 kB
Tourist_Development_Application_Updated SO.pdf	306 kB

From: Scott Over <scott@wearefoiling.com>
Date: Tuesday, 20 May 2025 at 14:37
To: Allyson M. Parden <amparden@myescambia.com>
Cc: Timothy Ryschon <timothyryschon@sailpensacola.org>, Luca Rizzotti - wearefoiling <luca@wearefoiling.com>
Subject: Re: [EXTERNAL]Foiling Events US revision requested

Hi Allyson,

Please see attached the amended version with 2025 numbers. We were initially slightly confused as the 2025 application was done by Sail Pensacola so didn't know if this was a continuation of the application or a fresh.

I hope this now makes sense.

Many thanks,

Scott

From: Allyson M. Parden <amparden@myescambia.com>
Date: Monday, 19 May 2025 at 20:38
To: Scott Over <scott@wearefoiling.com>
Subject: Re: [EXTERNAL]Foiling Events US revision requested

Good Morning Scott,

Regarding your Income Table and Expenses Chart:

Use Sail Pensacola's numbers for FY 24-25 (middle column) and Foil Events numbers for FY 25-26 (last column) on the Expense Table. FY 25-26 will be your best estimate, but you should have decent hard numbers for FY 24-25 from Sail Pensacola.

In all tables, FY 24-25 numbers will be based on what Sail Pensacola did last year. while FY 25-26 numbers are based on what you hope to achieve over FY 24-25 numbers. Does that help?

Thanks,

Allyson Parden
Director's Aide
Office of Management & Budget
Escambia County
221 Palafox Place
Pensacola, FL 32502

February 28, 2025

TO: Tourist Promotion Partners
RE: Requests for funding for Fiscal Year (FY) 2026

Dear Potential Funding Recipient:

Attached please find the Escambia County Tourism Promotion Agency Application, which will be used for budget allocation purposes for the upcoming fiscal year.

The deadline to submit completed applications is Monday, March 31, 2025

The application provides you with adequate space to list all your organization's sources of revenue and your major categories of expenditures. When preparing the requested narratives, a clear and concise response is required. If you need more space, please reference the appropriate question for your answers on any additional documentation. This information does not take the place of the requirements of the Tourist Development Council for TDC grant recipients.

Important Note: As a requirement to receive County TDT grant monies, your organization will be **required** to submit both quarterly metrics and an annual report. Your required metrics report will be derived from the metric information within your application. Specific instructions to complete your annual report are included in the **Attachment A** "Annual Narrative Form", attached to this application.

Applications must be submitted electronically. When submitting your application, please follow all instructions and fill out the questions clearly. There is an application check list to ensure all required documents are submitted. Please check each box to confirm that these items are included with your funding request application.

Escambia County is committed to making information accessible. As part of that effort, documents delivered to Escambia County as part of this project are to meet website guidelines for accessible design set forth by the U.S. Department of Justice under the Title II of the Americans with Disabilities Act (ADA) and web content accessibility guidelines. For this reason, please submit Word format documents if ADA guidelines cannot be met.

We look forward to learning how Escambia County may be able to support your organization to maximize outreach to the citizens of our great county!

Sincerely,
Stephan Hall
Finance Director

FISCAL YEAR 2026

ESCAMBIA COUNTY
AGENCY FUNDING REQUEST APPLICATION

All agencies requesting funding from Escambia County must submit the below-listed information and complete the attached form. Failure to submit all required information or to complete the form will remove your organization from consideration for funding. Please submit the completed application packet electronically to **Budget@myescambia.com**.

DEADLINE - Monday, March 31, 2025

ELIGIBILITY CRITERIA:

Organizations eligible to apply for funding must:

- Demonstrate funding received from sources other than local governments in an amount at least equal to the amount requested from Escambia County.
- Tax-exempt under Section 501(c)(3) of the Internal Revenue Code, independent of a financial sponsor (local affiliates may apply under the 501(c)(3) of the national organization).
- Located in and serve residents of Escambia County.
- Provide at least 3 full years (36 months) of independently prepared, audited or reviewed financial statements or tax returns, unless organization was formed within the last 3 years.
- Not a recipient of Community Partner funding for more than 3 fiscal years unless the organization serves a government purpose OR for years 4 and beyond, funding must reduce at rate of at least 5% per year.
- The Board of County Commissioners retains the right to waive the eligibility criteria.

APPLICANTS SHOULD:

- Explain why receiving funding would have an especially significant impact on their organization.
- Have a mission and programs or services that serves a governmental program or citizen focused mission.
- Submit a proposed budget where government funding does not exceed 50% of annual operating budget unless in first 3 years of operation or mandated by statutory or another regulatory requirement.
- Plan to expend funds within 12 months.

Funds may be provided for programs, services, necessary infrastructure or other initiatives that support the organization's core mission. **Funds will not be provided for:**

- debt reduction, operating deficits, interim or bridge funding or endowment funding,
- individuals or private foundations,
- activities that are religious or political in nature,
- fund drives, annual appeals, fundraising events or general capital campaigns, and
- salaries that do not directly impact the program unless mandated by statutory or regulatory requirement.

When submitting your completed application with all required documents, provide your documents in original Word format or a direct PDF of the Word document. **Please limit scanned documents as much as possible.**

APPLICATION CHECKLIST (Required)

___ Submit a fully completed Agency Funding Request Application

___ Submit a copy of your organization's current W-9

___ Submit the Letter of Determination from the IRS confirming your organization's federally tax-exempt status

___ Submit a copy of your organization's 2023 or 2024 tax return (Form 990 or 990-EZ with additional backup). You may submit a 2022 tax return along with explanation for late filing.

___ Submit a copy of your organization's most recent 3 years of financial statements, with audit if applicable. Updated financials may be requested by the County periodically including prior and subsequent to reward date.

GENERAL INFORMATION

Agency Name: _____Foiling Events US Inc

Agency Address: _____2 Portofino Drive, Ste 2107, Gulf Breeze FL 32561

Program Name for which funding is being requested: ___Foiling Week Pensacola 2026

Amount Requested: $_____500,000 _____

Program Contact: __Luca Rizzotti

Contact Email: _luca@wearefoiling.com_____Contact Phone: (+39)377 3214818

25-Word Description of Program: _____

Foiling Week promotes tourism by staging World Class foiling sailing events in Pensacola, attracting hundreds of international tourists and sailing enthusiasts for up to 10 days to the area, generating significant local economic impact. Foiling Week is planned exclusively in Pensacola and aims to become one of the 2 largest multiclass foiling events globally.

How many years has your organization been providing services in the County? 1 – Under the name Sail Pensacola

How many years has your organization received funding from the County? 1 – Under the name Sail Pensacola

Explain how receiving funds from the County would have a significant impact on your organization:

This funding will be used by Foiling Events US Inc. to stage a sailing event that has proven extremely

successful in the first year (2025) in Pensacola. This event will continue to grow, more than doubling the number of participants for year two (2026), thanks to careful planning and established relations with the sailing global governing body, the sailing classes and the sailors. The event has seen the participation of nearly 20 countries, bringing a wide variety of new visitors to Pensacola. Furthermore the event has connected the global foiling industry with the US foiling industry and the Pensacola based American Magic, UWF and IHMC

PRIOR YEAR FUNDING

(if none received, mark N/A and skip to next section)

Amount Received Last Year, if applicable: _____$315,000_____

Briefly discuss how last year's funds were used? These funds were not given directly to Foiling Events US but to Sail Pensacola as the funded party. This year we are looking to grow on the first year that was catalyzed by Sail Pensacola and its mission to continue this project and grow in size and number. The funding was spent on the following key areas - Global Marketing and promotion. Key team members and logistics. Broadcast and distribution. Race Management and stakeholder engagement.

Briefly discuss the County's Return on Investment relative to last year's funding? In other words, what impact did your program have on the citizens of Escambia County? Please see the attached event report which includes key metrics, numbers and activations.

CURRENT YEAR REQUEST

Briefly discuss how the funding you are currently requesting will be used. What does your program do and why is it an asset to the County? **This event will generate direct benefits in the form of tourist visitation for the nine days and nights of the event. The resulting economic impact will be appreciable and will occur at the end of March, guaranteeing mid-week occupancy. Foiling Events Us Inc intends to continue operating annually with growth in scope and attendance associated with steady expansion of economic impact over multiple years.** This event will distinguish Pensacola among North American cities for hosting world-class sailing events attracting a completely new demographic with high spending capacity.

Is your program a governmental function or requirement? If a governmental request, please site regulatory/statutory requirement. Please explain: ___No_____

_____

_____

_____

SIMILAR/PARTNER ORGANIZATIONS

List any other public or private organizations/agencies that provide similar services and how have you partnered with those organizations in the area:_____None_____

_____

_____

_____

Explain how you are the best partnering agency for your program. Please differentiate your program from a similar program. _____Foiling Events US Inc will have exclusive rights to execute a "Foiling Week" World Sailing Special Event in Pensacola. We have a global media platform and distribution as well as the links with class and sailors worldwide.

FUNDING

Will these funds be used for salaries/administrative costs or direct programming costs? Please provide a breakdown by percentage within each category. *NOTE: Only salaries directly related to the approved program are eligible for funding.*

- Percentage for salaries/administrative costs: __0_____%
- Percentage for direct programming costs: _100_____%

If Escambia County funding can only fund a portion of your request, how will you offset the difference? Industry sponsorship and participant fees will comprise the majority of revenue to support this event.

_

_____

If the funding you are applying for can be used as a match for other funding, please provide the details below and include the amount and match ratio: _____n/a_____

_____

_____

Is there a duplication of funding? Does your organization request funding from other local non-profit agencies? If so, list each agency you request funds from and the amount. Explain what those requested funds would be used for. _____

_____No duplication

_____

_____

_____

_____

_____

Please describe and provide your marketing plan for your event or tourism related activity. (TDT Tourism funding applicants only) – Find attached in package.

_____

_____

_____

_____

_____

_____

Please provide the detail and information regarding ticket sales or sponsorships for your tourism event or activity: (TDT Tourism funding applicants only). Ticket sales will be made for on water ferries at $150 pppd, and we will look to run 2 ferries per day for 2 days with up to 100 guests. The race village will not be ticketed and free to enter. Regarding Sponsorship, we will target international companies that are looking to setup in Pensacola / US. We will also look to engage local businesses and industry that can

take advantage of the international exposure and global reach. These packages are yet to be defined and will be sold after from July onwards after the Italian event has concluded.

GOALS AND METRICS

Provide "Specific and Measurable" metrics in the following three sections:

1. Please complete the Agency Metrics Scorecard below by listing up to three primary goals that this program is targeting. For example, "reduce homelessness in Escambia County by "X"%." Provide three years of trends. If you are an Agency that received funding the prior year use the same metrics for consistent measurement. ALL agencies are required to fill out this template.

Goals & Metrics Scorecard	FY23-24	FY24-25	FY25-26	% Change
1. Number of event attendees (competitors) for Foiling Week		181	400/450	250%
2.Hotel stays (nights) for Foiling Week		10243	21608	211%

2. Please list the goal performance measure(s) by which your organization will measure the success of your program if funding is received. Maximum of three. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months utilizing County funding."

Program Goals	FY26
1. Number of National/Continental Competitive Sailing Events	6 (2 Special Events – GWA and Foiling Week, 1 world title)
2. Competitors (Entries)	300+

3. Total Equivalent Media Value (Tracked by Icarus and Mention tracking)	$3mil+

3. Please list the actual baseline statistics/agency metrics for the performance measure(s) as listed on the previous question on the application. Maximum of three. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months in previous fiscal year."

Baseline for Goals	FY25
1. Number of National/Continental Competitive Sailing Events	2 US Nationals (2 World Sailing Special Event GKA and Foiling Week)
2. Competitors (Entries)	181
3. Total Equivalent Media Value (Icarus Media Assessment and Mention)	2.225M

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program, you are not required to complete the information for the previous budget year. Please add any additional income or expense sources to the table as necessary to complete your budget application. **Please round figures to the nearest whole dollar.**

INCOME TABLE			
	Most Recently Completed Budget Year - FY 2024	Current Budget Year FY 2025	Proposed Budget Year FY 2026

Contributions/Donations from Private Sources	$	380000	380000
Programmatic Income	$	52,000	90250
County Funding/Direct Contribution	$	315000	500000
County Funding by Other Source (a)	$		
City Funding	$	20000	50000
Local Non-Profit Funding	$		
State Funding	$		
Federal Funding	$		
Memberships	$		
Investment Income	$		
Other Income (b)	$	**30000**	**30000**
Total Income	$0	**797,000**	**1,050,250**

(a) Please explain by Fiscal Year any amount listed in "County Funding by Other Source" line item. (Example: Commissioner Discretionary funding, Sheriff's Office funding, etc.) _____n/a_____

_____

_____

_____

_____

(b) Please explain by Fiscal Year any amount listed in the "Other Income" line item. Potential Sponsorship, VIP Hospitality, Grants from International / National Associations, Referral fees and introductions._

_____

_____

_____

EXPENSES TABLE			
	Most Recently Completed Budget Year FY 2023-24	Current Budget Year FY 2024-25	Proposed Budget Year FY 2025-26
Total Number of Staff	0	0	0
Salaries and Wages	0	0	0
Employee Benefits	0	0	0
Professional Services incl. Insurance	0	0	20,000
Contractual Services	0	0	0
Travel Expenses	0	124,100	122,100
Rentals and Leases	0	70,782	70,782
Communication	0	1000	1000
Postage and Freight	0	0	2,000
Repair and Maintenance	0	0	10,000
Printing and Binding	0	0	0
Marketing and Promotion	0	203,000	300,000

Fuel	0	0	0
Supplies	0	14,510	12,400
Event Expenses	0	443,900	543,900
Capitalizable Assets for County Funding (a)	0	0	0
Other Expenses (b)	0		0
Total Expenses	0	857042	1050182
Net Income - (Revenue minus Expense)	0	-60,042	68

(a) Please explain any capitalizable assets (vehicles, land, or equipment) contained in your request.

n/a_____

_____

_____

_____

(b) Please explain any request listed in the "Other Expenses" line item. _____

_____

_____

_____

_____

_____

BUDGET QUESTIONS

1. Does your agency run on Calendar Year, State Fiscal Year, or Fiscal Year? __Calendar

2. Please explain any discrepancies in the Expense Table and your agency's Financial Statements.

   _____

   _____

   _____

3. Please explain any Net Income (Revenue less Expense) represented in the Expense Table above on the bottom row. What is the planned use for these left over/residual funds?

   Any net income generated will be used to support non-profit activities that advance the vision and mission of Foiling Events US 501(c)3

4. Please list the salary of the top 5 employees, names and positions of your organization.

If there are multiple agencies funded by or through your agency's allocation, please add those employees to this list by agency.

Name	Position	Salary
no employees		$
		$
		$
		$
		$

5. Please provide the total amount of cash and investments on hand. _____0_____

   _____

6. Does your organization charge fees for services? If so, provide a list of fees charged.

   __No_____

   _____

   _____

   _____

7. Does your organization require background checks from volunteers and staff? _____no_____

ECONOMIC DEVELOPMENT AGENCIES

If you are an economic development agency, please complete the below supplemental questions. If you are not an economic development agency, please mark N/A: _____

1. What is your agency's Strategic Plan? _____n/a_____

   _____

   _____

_____

_____

_____

2. How many jobs were created this year over last year by zip code? _____n/a_____

_____

_____

_____

3. What is the net cost per job created? _____n/a

ADDITIONAL QUESTIONS (Economic Development)

1. What was done by your agency to address the "Pockets of Poverty"? _____

_____

_____

_____

_____

2. Did your agency receive any grants? List the amount and a detailed use of the funds.

_____

_____

_____

_____

3. Was there any increase in membership for the local chambers? _____

_____

_____

_____

4. What are your agency's statistics on business creation and minority businesses by zip code?

_____

_____

_____

_____

_____

_____

5. Can we reduce the taxpayer subsidy? _____

_____

_____

I hereby certify that the information provided above is a true and correct statement relating to the organization requesting funding named above.

____Luca Rizzotti
Name

_____President _____
Title
Date Mar 31, 2025

Source of Event Metrics: Metrics sourced from registration data, hotel partner reports, and media monitoring services (e.g., Nielsen, Meltwater).

Clarification on Media Value Goal: Total Equivalent Media Value represents the estimated value of broadcast, online, and social media exposure during the event. This will be tracked via independent media valuation tools and press coverage analytics.

Explanation for Other Income (b): Includes anticipated merchandise sales, ancillary event fees, and training clinics during event week.

FOILING WEEK Pensacola

EVENT REPORT
2025

Summary

Foiling Week Pensacola is the first "World Sailing Special Event" to be hosted in Pensacola, showcasing, at its inaugural edition, the largest Waszp event in North American history, two North American Championships, 176 boats and boards racing on the water (the first edition of Foiling Week Malcesine had 60...), a downwind board race, and a host of other board events.

All of this was combined with a free to enter Race Village in downtown Pensacola, the first Foiling Week edition to open its doors to spectators on this scale.

The event also featured a wide range of activities outside of racing, including a beach clean-up with BioDesign Foundation and Ocean Hour Foundation, activities with the Satori Foundation for the Dixon School, and the first continental edition of the Foiling Film Festival, celebrating the stories and adventures of foiling.

Foiling industry leaders and US entrepreneurs gathered at The Foiling Organization's inaugural United States Foiling Business Forum to discuss the future of the industry and explore new economic development opportunities for the City of Pensacola.

The Foiling Organization also signed a Memorandum of Understanding with the FloridaWest Economic Development Alliance to position Pensacola as a leading global hub for foiling innovation, sustainable marine technology and economic growth.

FOILING WEEK Pensacola

Summary Key Takeaways
Long term event development

Development and calendar

Ensure consistent calendar - one that can be replicated and ensures global participation, sailing conditions and avoids Mardi Gras.

Leverage the success of Year One to drive World Championships and credibility of Pensacola as a world class venue.

Ensure more Senior leadership time on the ground in Pensacola to develop consistency with the local stakeholders and partners.

Position Pensacola Globally as a sailing and marine industry destination.

Communications

Increase local comms to ensure engagement from local and domestic fans and population. This will drive Race Village participation as well as commercial investment.

Ensure TDC and Local Funding

Early 2025

Create a long term relationship with PNS

2026 - 2028

FOILING WEEK Pensacola

OVERVIEW

4

Locations onshore in Pensacola and Pensacola Beach

6

Race courses

19

Racing classes (boats and boards)

- 1 Welcome Party at PBYC
- 1 Race Village open-to-public at Community Maritime Park
- 1 Foiling Film Festival at Seville Quarter
- 1 United States Foiling Business Forum by The Foiling Organization
- 1 Memorandum of Understanding with FloridaWest Economic Development Alliance
- 2 Sustainability events by BioDesign Foundation and Ocean Hour Foundation
- 3 Sailing clinics with Olympic coaching
- 1 Educational program with 67 school kids involved through the Satori Foundation

FOILING WEEK Pensacola

PARTICIPATION

125 Team members (including 60 domestic volunteers)

181 Competitors from 18 countries

421 VIPs hosted on the water (60% from the US and 40% from the rest of the world)

3,576 Core hotel room nights - 216 for VIPs and guests, 478 for the Staff, 961 for Competitor families and friends and 1,921 for Competitors

5,580 Flickr photo download requests

6,423 Spectators in the Race Village (2 days)

6,667 Spectator hotel room nights

8,121 Unique players online at Foiling Week Pensacola Virtual Regatta



FOILING WEEK Pensacola

RACING IN NUMBERS

18 Countries represented
22 Support vessels
24 Officials and Umpires
32 Knots top speed on water
38 Yacht Clubs represented
46 Buoys
131 Board races
51 Boat races
66 Trophies awarded
71 Boats
105 Boards
181 Competitors
42,128 Nautical miles covered during races (almost two times the Equator)



FOILING WEEK Pensacola

MEDIA PRODUCTION

1 Media Team of 12 pros on site and 2 remote

280 Gb edited video footage (approx. 8.5 hours of transmission)

7 Daily highlight videos

2 Video News Releases

2 Drones lost at sea

1,509 Photographs selected and edited

115 Instagram stories

59 Instagram posts

40 Facebook posts

14 Social collaborations

8 Linkedin posts

7 Instagram and Facebook daily highlight reels

3 Podcasts

7 Global Press releases

4 TV news interviews

5 Radio live broadcast

1 TV interview with AC Sailor Riley Gibbs and former Blue Angel pilot Scott Goossens

FOILING WEEK Pensacola

MEDIA REDEMPTION

Social And Digital News

713 Total social and digital news mentions 36 on X (Twitter), 109 on Blogs Forums and Web, 153 on Facebook, 204 on News Media and 211 on Instagram

90% Emotionally joyful mentions + 10% neutral

222 Pensacola related #hashtags

604 Pensacola related topics

90,450,127 Social and digital news Media potential reach

630,000 USD

Advertising value equivalency

Source: Mention - March 15th, 2025



FOILING WEEK Pensacola















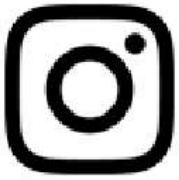


















































*This list does not represent the total number of outlets that have published



MEDIA REDEMPTION

TV

6.5 Hours airtime

51 Online outlets

92 TV outlets

176 Broadcasted countries

533,654,971 TV outlets households

1,185,237,000 Online outlets reach

1,595,000 USD

Advertising value equivalency

Source: ICARUS - March 15th, 2025
Inflight reach soon available
Media results pending one more video broadcasting



FOILING WEEK Pensacola



*This list does not represent the total number of outlets that have published

MEDIA REDEMPTION

Advertising Value Equivalency

SOCIAL AND DIGITAL NEWS

630,000 USD

TV

1,595,000 USD

TOTAL

2,225,000 USD

Source: ICARUS, Mention - March 15th, 2025



FOILING WEEK Pensacola

EVENTS

Pre Event Promotional Activities

May 2024

Communication efforts in support of Foiling Week Pensacola began in May 2024 when the event was made official by Pensacola Mayor D.C. Reeves and announced to the world's press.

The event branding was also prominently displayed on the bows of the boats taking part in Foiling Week Malcesine in June 2024.

From October, the intensity of the communication gradually increased, taking advantage of all the opportunities available, such as the world's leading nautical exhibitions, METS Amsterdam and Boot Düsseldorf.



FOILING WEEK Pensacola

EVENTS

Partner Dinner at Grand Marlin

Monday, February 24th

The Partner Dinner was dedicated to celebrating the contributions of our 45 local businesses and Partners who played a key role in making Foiling Week Pensacola a success.

They provided a unique opportunity for networking, collaboration, and strengthening relationships within the Pensacola community.

Featured speeches from the organisers expressed gratitude for the community's role in bringing high-performance foiling to Pensacola.



FOILING WEEK Pensacola

EVENTS

The Satori Foundation For The Dixon School Of Arts & Sciences at PYC

Tuesday, February 25th

Foiling Week and the Satori Foundation hosted 67 children from the Dixon School of Arts and Sciences at Pensacola Yacht Club.

The morning included three lessons on theory, practical and environmental education.

Fostering an ongoing relationship between the Satori Foundation and the Dixon school for future activities.



FOILING WEEK Pensacola

EVENTS

United States Foiling Business Forum by The Foiling Organization at IHMC

Wednesday, February 26th

A B2B conference organized by The Foiling Organization and hosted by the City of Pensacola, and Florida West Economic Development Alliance, bringing together key industry leaders.

49 participants from 7 countries, fostering a global discussion on foiling innovation. 16 international companies and 7 local businesses explored opportunities in foiling manufacturing and economic development.

Focused on Pensacola's potential as a hub for high-performance sailing technology and investment, it was the occasion to strengthen collaboration between industry, local government, and economic stakeholders to drive future growth.

During the day, America's Cup team American Magic opened the gates of its headquarters for a presentation of the new Persico 72 foiling catamaran.



FOILING WEEK Pensacola

EVENTS

Foiling Film Festival

Thursday, February 27th

The first continental edition of the Foiling Film Festival, celebrating stories and adventures of foiling, was hosted at the Seville Quarter in downtown Pensacola in front of an audience of 350 film and foiling enthusiasts.

It was the occasion to talk with two directors of the selected movies and entertain public with a trivia game.



FOILING WEEK Pensacola

EVENTS

Special Olympics

Thursday, February 27th

Foiling Week welcomed 9 athletes from the Special Olympics Florida and 35 supporters for Surf therapy activity at the Hilton Pensacola Beach to build confidence and connection with the ocean.

Athletes were invited to participate in foiling rides on a pontoon boat for a firsthand experience of flying over the water, whilst enjoying learning more about each others backgrounds.

At the end of the event the athletes had their shirts signed by the pro riders that joined them for the morning.



FOILING WEEK Pensacola

EVENTS

VIP Cruises

Thursday, February 27th – Sunday, March 2nd

Foiling Week guests were hosted on one ferry at the weekend, two luxury chase boats and three media boats daily (Visit Pensacola Media, FOX Sports, Channel 2, Channel 3, ESPN, U.S. Sailing), for an unforgettable experience supported by live commentary, food and drinks on board.



FOILING WEEK Pensacola

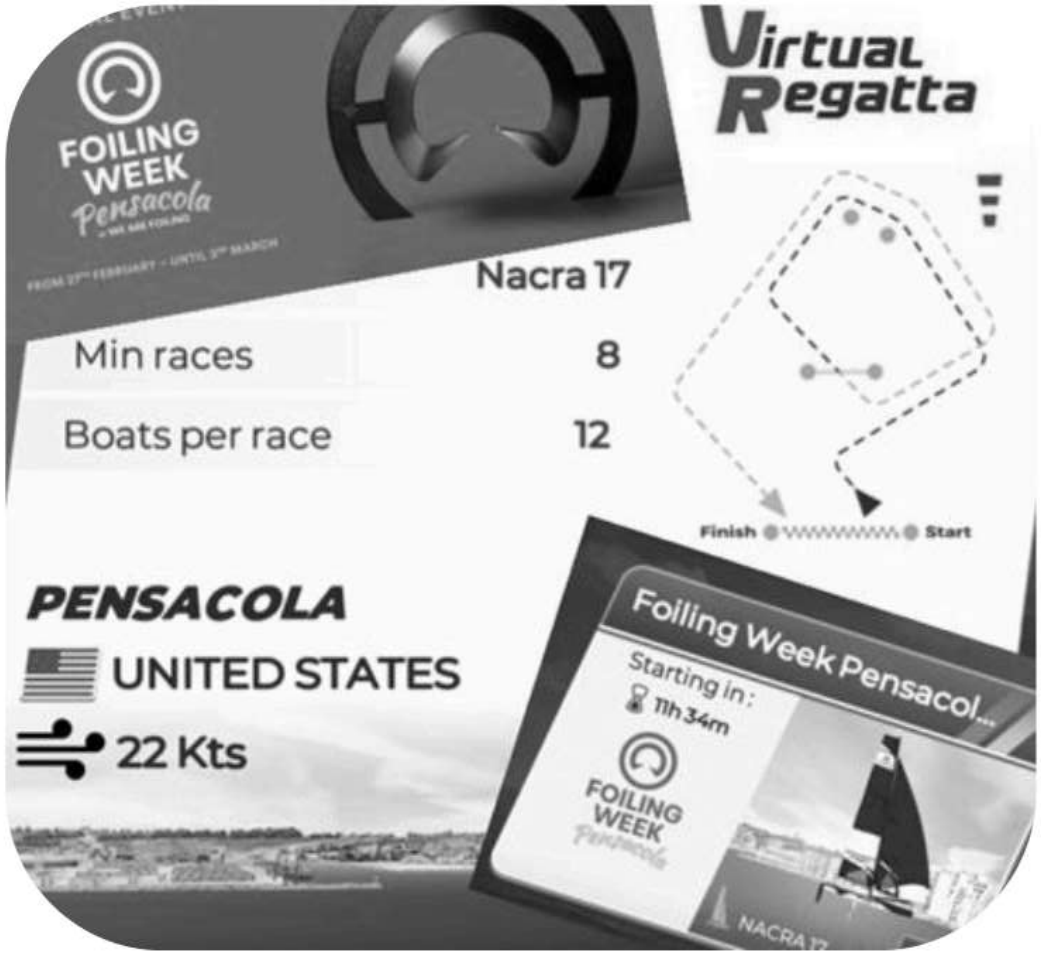
EVENTS

Foiling Week Pensacola
Virtual Regatta

February 28th till March 2nd

Foiling Week partnered with Virtual Regatta for an official qualification event, offering virtual sailors to race on a foiling Nacra 17 in Pensacola Bay and compete for a chance to qualify for the e-sailing World Championship.

The experience engaged a global audience of 8,121 unique players, showcasing widespread interest in foiling e-sports. A total of 2,767 races were completed, with 33,094 participations and a cumulative race time of 135 days, 10 hours and 43 minutes, demonstrating high player dedication.



FOILING WEEK Pensacola

EVENTS

Memorandum Of Understanding With FloridaWest Economic Development Alliance and The Foiling Organization

Friday, February 28th

A Memorandum of Understanding to position Pensacola as a leading global hub for foiling innovation, sustainable marine technology and economic growth has been signed by the FloridaWest Economic Development Alliance and The Foiling Organisation.

The goals of the partnership are to attract foiling related industries and businesses to the region, develop infrastructure to support cutting-edge water sports and technology, promote education and workforce training in marine engineering and sustainability, and showcase Pensacola's unique maritime culture to a global audience.



FOILING WEEK Pensacola

EVENTS

Mardi Gras Parade

Friday, February 28th

Foiling Week's presence in the Mardi Gras parade brought high visibility to the event.

Custom-branded foiling boat featured prominently, showcasing our partners and the sport to a broad audience.

An estimated audience of more than 50,000 spectators was present on the parade route.

Extensive Media coverage and social Media engagement, helped aligning Foiling Week with Pensacola's cultural heritage.



FOILING WEEK Pensacola

EVENTS

Race Village

March 1st and 2nd

The Race Village was a vibrant hub of activity, drawing 6,423 spectators throughout the event.

It hosted 51 different activations, 33 market and 15 commercial and charity vendors, creating an engaging experience for visitors and showcasing local businesses and industry brands.

The Green Team charities promoted sustainability initiatives, reinforcing Foiling Week's commitment to eco-conscious events and the theme of Regeneration.

A dedicated merchandise store offered exclusive event apparel and gear, driving brand visibility.



FOILING WEEK Pensacola

PARTNERS

Foiling Week Pensacola 2025





















































ROOM NIGHTS

.	%	N	SBT	TOTAL	FORECAST 2026	
CORE				3,576		8,273
VIPs and guests			216		+247%	534
Staff			478		+130%	621
Competitors families			961		+247%	2,374
Competitors			1,921		+247%	4,745
SPECTATORS RACE VILLAGE - Mar 1 and 2		6,423		4,496	+100%	8,992
Locals	55%	3,533	-			
One night stay	20%	1,285	1,285			
Two nights stay	25%	1,606	3,212			
SPECTATORS OTHER LOCATIONS* - Feb 24 to Mar 2		4,825		2,171	+100%	4,343
Locals	65%	3,136	-			
One night stay	25%	1,206	1,206			
Two nights stay	10%	483	965			
TOTAL ROOM NIGHTS				**10,243**		**21,608**

* PBYC, PYC, Key Sailing, Pensacola Beach, Pensacola City shores

FOILING WEEK Pensacola

COMPARISON YEAR ONE

FOILING WEEK MALCESINE – First Edition

Forecasted Participants –

Actual Participants 60

FOILING WEEK PENSACOLA – First Edition

Forecasted Participants 180

Actual Participants 181

Total room nights 10,243 (3,576 Core + 6,667 Spectators)

FOILING WEEK Pensacola

CONSERVATIVE FORECAST YEAR TWO

March 21st to 29th, 2026

21st to 24th of March

Waszp Pre-Worlds (150 Boats) | Pensacola Bay
Other Classes (170 Boats) | Pensacola Bay

25th to 29th of March

World Foiling Series - 80 Boats | Pensacola Bay
Board Classes - 200 Boards | Pensacola Beach

TOTAL PARTICIPANTS

450

ROOM NIGHTS

21,608

FORECASTED ECONOMIC IMPACT

4.5M USD

FOILING WEEK Pensacola

CONSERVATIVE FORECAST YEAR THREE

March 20th to 28th, 2027

20th to 23rd of March

Moth Pre-Worlds (150 Boats) | Pensacola Bay
Other Classes (150 Boats) | Pensacola Bay

24th to 28th of March

Moth Worlds - 150 Boats | Pensacola Bay
Board Classes - 300 Boards | Pensacola Beach

TOTAL PARTICIPANTS

600

ROOM NIGHTS

27,500

FORECASTED ECONOMIC IMPACT

6.4M USD

FOILING WEEK Pensacola

FOILING WEEK
Pensacola



Luca Rizzotti - President
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Scott Over - Managing Director
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Foiling Week 2025

.	%	N	SBT	TOTAL	Increase	FORECAST 2026	How was counted	2025	2026
CORE				3.576		8.273		182	450
VIPs and guests			216		247%	534	Booking on VIP vessels or VIP social events over the week		2,472527473
Staff			478		130%	621	Internal Calculation		
Competitors families			961		247%	2.374	Post Event Survey Question plus On site Interviews (replies from over 20% of total plus statistical inference for remaining %)		
Competitors			1.921		247%	4.745	Post Event Survey Question plus On site Interviews (replies from over 20% of total plus statistical inference for remaining %)		
SPECTATORS RACE VILLAGE – Mar 1 and 2		6.423		4.496	100%	8.992	Measured rate of entries with counting device		
Locals	55%	3.533	-				Interviews to participants each day (approx 100 total) plus statistical inference		
One night stay	20%	1.285	1.285				Interviews to participants each day (approx 100 total) plus statistical inference		
Two nights stay	25%	1.606	3.212				Interviews to participants each day (approx 100 total) plus statistical inference		
SPECTATORS OTHER LOCATIONS* – Feb 24 to Mar 2		4.825		2.171	100%	4.343	Daily calculations by staff at each given locations at peak times		
Locals	65%	3.136	-				Interviews to participants each day (approx 100 total) plus statistical inference		
One night stay	25%	1.206	1.206				Interviews to participants each day (approx 100 total) plus statistical inference		
Two nights stay	10%	483	965				Interviews to participants each day (approx 100 total) plus statistical inference		
TOTAL ROOM NIGHTS				10.243		21.608			
* PBYC, PYC, Key Sailing, Pensacola Beach, Pensacola City shores (Palafox Pier, Bruce Beach, Sanders Beach). the average daily spectators in Pensacola, excluding village, is 1200 spread over 8 locations.							Note		

Foiling Week Pensacola – Comprehensive Marketing Plan (FY2026)- DRAFT

Submission to Pensacola Tourist Development Council (TDC)

Foiling Week Pensacola is a premier international hydrofoil sailing festival and World Sailing Special Event poised to establish Pensacola as the "Foiling Capital" of the United States. Following a highly successful inaugural edition in 2025, this marketing plan outlines a strategic roadmap for growing the event's tourism impact, global reach, and community integration in 2026 and beyond. It maintains the core goals and strategies of the original plan while incorporating updated elements – including featuring the World Foiling Series in 2026 – to ensure Pensacola continues to shine on the world stage of sailing.

Goals

- **Elevate Pensacola as a Global Foiling Destination:** Position Pensacola Bay as a world-class venue for hydrofoil sailing. In 2026, Foiling Week Pensacola will be a key stop of the World Foiling Series, attracting elite sailors and enthusiasts from around the globe. The event's prestigious status as a World Sailing Special Event underscores Pensacola's prominence on the international sailing calendar.
- **Drive Tourism and Economic Impact:** Leverage the event to generate substantial tourism benefits for Escambia County, particularly in the spring shoulder season. Our goal is to exceed the 10,243 hotel room nights **(2025 actual)** achieved in the first year by at least 75% in 2026, filling hotels and boosting local businesses during a traditionally off-peak period. The nine-day event is strategically scheduled in late March to extend visitor stays over weekdays, increasing mid-week occupancy. We aim for **300+ competitors** (more than doubling 2025's ~180) and thousands of spectators, resulting in appreciable direct spending on lodging, dining, and attractions in the Pensacola area.
- **Expand Participation and Audience Reach:** Grow both the participant base and the spectator/online audience annually. Foiling Week Pensacola 2025 saw 176 foiling boats and boards on the water, representing 18 countries across five continents – the largest gathering of foiling craft ever in North America. Building on this, our 2026 goal is to attract an even broader international field and greater out-of-state attendance. We will amplify global media exposure from the **90.4 million** potential reach achieved in 2025, targeting over 100 million in 2026 with enhanced broadcast distribution. The event's media coverage and content will be leveraged to achieve an **equivalent advertising value** exceeding $3 million (2025 baseline: $630,000), delivering outstanding ROI in global visibility for Pensacola.
- **Community Integration and Legacy:** Ensure the event benefits and engages the local community, leaving a lasting positive legacy. This includes robust educational outreach to local youth and students, partnerships with area institutions and businesses, and volunteer opportunities. A core aim is to inspire the next generation of sailors and innovators in Pensacola by showcasing cutting-edge sailing technology and fostering skills that can lead to marine industry jobs. The event will continue to offer free public

access to the Race Village and integrate with local culture (as seen in 2025's alignment with downtown festivals), solidifying community support and pride in Pensacola's status as a hub of innovation and sport.

Target Audiences

Our marketing efforts will focus on several key target segments to maximize participation and tourism inflow:

- **Competitive Sailing Community (Domestic & International):** Competitive dinghy, skiff, and board sailors worldwide who are active in foiling classes. This includes professional and amateur sailors from North America, Europe, Oceania, South America, and Asia. These athletes are primary participants, and we will reach them through sailing federations, class associations, regatta circuits, and international sailing media. **Goal:** Drive strong registration numbers (300+ competitors) by promoting Pensacola as a must-visit venue on the global foiling circuit (especially as part of the World Foiling Series).
- **Recreational Water Sports Enthusiasts:** Broader sailing and boating enthusiasts, kiteboarders, windsurfers, and fans of high-performance water sports. This group includes individuals and families who may travel to Pensacola to watch the races, enjoy the foiling technology displays, or even participate in amateur clinics. We target these visitors through digital advertising on sailing/outdoor adventure platforms, social media campaigns, and partnerships with clubs and coastal tourism boards. **Goal:** Boost spectator travel and local attendance, aiming to surpass the ~6,600 visitors who attended the 2025 race village, thereby increasing tourist spend in the region.
- **Local and Regional Community:** Residents of Pensacola and the broader Gulf Coast region (Florida Panhandle, Alabama, Mississippi) who can easily attend and contribute to the event atmosphere. Marketing to this audience will emphasize the free downtown **Foiling Village** experience – including food, live music, and hands-on activities – positioning it as a family-friendly festival and a source of community pride. **Goal:** Achieve strong local turnout and volunteer engagement, fostering community ownership of the event and support for it becoming an annual tradition.
- **Youth, Students, and STEM Enthusiasts:** A critical audience for our educational outreach initiatives. This includes school-aged children, high school and college students (especially those in STEM programs), and youth sailors in training. We will coordinate with schools, youth sailing programs, University of West Florida (UWF), and the Institute for Human and Machine Cognition (IHMC) to involve students in event activities, tech talks, and on-water clinics. **Goal:** Engage hundreds of local youths through field trips, demonstrations, and internship/volunteer roles, using the excitement of foiling to spark interest in science, engineering, and sailing.
- **Tourism & Business Stakeholders (Secondary Audience):** While not the direct consumer of event promotions, this group – including local hospitality businesses, potential sponsors, and travel operators – is crucial for amplifying our marketing reach. We will keep hoteliers, restaurants, and tour providers informed and involved so they become event ambassadors (offering package deals, displaying posters, etc.). We'll also communicate the event's successes to sponsors and the Pensacola business community to encourage investment and partnerships. **Goal:** Strengthen stakeholder buy-in and

collaborative marketing (e.g., cross-promotion through Visit Pensacola and partner channels), ensuring the event's growth is supported by the wider community and private sector.

Multi-Channel Marketing Strategy

Foiling Week Pensacola will execute a robust multi-channel marketing campaign to reach these audiences and achieve our growth objectives. Each channel is tailored to engage the target demographics most effectively, while a cohesive message ties all channels together: Pensacola is the premier place in the U.S. to witness and experience the future of sailing. Key components of our strategy include:

Digital Marketing

- **Website & Email Marketing:** Maintain and regularly update the official Foiling Week website (and dedicated Pensacola event pages) with 2026 event details, schedules, and registration information. Utilize email newsletters to past participants, class associations, and mailing lists from sailing organizations to announce the 2026 event and provide ongoing updates (registration opening, travel info, etc.). Clear calls-to-action ("Register Now", "Plan Your Visit") will drive conversions. We will also leverage the Pensacola Beach and Visit Pensacola websites for event promotion and tourism information, ensuring prospective visitors have easy access to accommodation and destination guides.
- **Social Media Campaigns:** Expand our social media presence to build excitement both locally and internationally. A content calendar will deliver engaging posts across **Instagram, Facebook, YouTube, and TikTok** (the latter two to tap into younger and broader audiences). Content will include high-impact visuals from the 2025 event (foiling boats soaring above the water, crowds at the race village), athlete spotlights, behind-the-scenes looks at preparations, and Pensacola destination highlights (beautiful bay scenery, local attractions). We will use event-specific hashtags (e.g. **#FoilingWeekPensacola**) alongside popular sailing tags to amplify reach. In 2025, our social media team produced over 100 posts and stories (115 Instagram stories, 59 IG posts, 40 FB posts), resulting in widespread engagement. For 2026, we plan targeted social media ad buys (Facebook/Instagram) focused on sailing interests and travel intenders in key markets (major U.S. sailing hubs, Europe, Australia/NZ), to convert interest into event registrations and travel bookings. We will also foster online community by interacting with followers, answering questions about Pensacola travel, and sharing user-generated content from participants.
- **Online Video & Streaming:** Capitalize on the spectacular nature of foiling through video. In the lead-up, we will release teaser videos and athlete interviews on YouTube and social channels. During the event, live streaming of races or highlights will be broadcast on platforms like YouTube or Facebook Live, allowing global fans to follow the action in Pensacola. We will collaborate with **Foiling Week's global media team** to ensure high production quality; in 2025 our media crew generated ~8.5 hours of edited video (including daily highlight reels and news releases). For 2026, these videos will be strategically distributed through World Sailing and international sailing websites as part of the World Foiling Series promotion, further increasing Pensacola's exposure.

- **Virtual Engagement:** Continue the successful **Virtual Regatta** online game integration. In 2025, over 8,000 unique players participated in a virtual sailing race mirroring Foiling Week Pensacola, which kept remote audiences engaged and thinking about Pensacola. We plan to expand virtual racing challenges in 2026 and incorporate real-time data from the actual races, if possible, to enhance the interactive fan experience. Additionally, we will explore augmented reality (AR) filters on Instagram/Snapchat (for example, a filter that places a foiling boat in the user's environment with Pensacola branding) to create buzz and encourage shares.

Broadcast & Traditional Media

- **Press Releases & News Media:** Issue a series of press releases to local, national, and international media at key milestones: event announcement (mid-2025), registration opening, major sponsorships or partnerships, and a pre-event media advisory highlighting story angles (e.g. local hero stories, technological innovations, human-interest pieces such as an inspiring youth competitor). In 2025, we secured coverage through at least 7 global press releases and earned media interviews (including TV news features and radio spots). For 2026, our goal is to broaden media pickup by pitching to travel writers and sports journalists, positioning Foiling Week Pensacola as a unique tourism draw (combining world-class racing with a festival atmosphere and Pensacola's charm). We will emphasize that Pensacola is hosting a **World Foiling Series** event – a distinction that adds newsworthiness – and leverage World Sailing's publicity channels for additional reach.
- **Television & Radio:** Work closely with local TV stations and radio to promote the event in the region. We will schedule interviews and segments with event representatives, sailing athletes, and local stakeholders in the weeks leading up to the event to drive community awareness. In 2025, coverage included a TV interview with America's Cup sailor **Riley Gibbs** (training in Pensacola) alongside a former Blue Angels pilot, creatively linking Pensacola's naval aviation heritage with the "flying boats" of foiling. We plan similar media opportunities highlighting Pensacola's unique story: for example, a feature on how the presence of the American Magic sailing team and the foiling event series is transforming Pensacola into a high-tech sailing hub. Live radio broadcasts (such as morning shows on event days) and on-site reporting from the Race Village will be arranged to capture the event's excitement and encourage any last-minute attendees.
- **Event Broadcast & Highlight Shows:** For a broader audience, we intend to produce a post-event televised highlight program (or digital video series) summarizing the week's races and festival activities. This could be offered to sailing-oriented TV networks or content partners (e.g., CBS Sports Network's sailing segments, Olympic Channel, or streamed on YouTube Sailing channels). The aim is to package Pensacola's event as compelling content that showcases both the sport and the destination, thereby reaching viewers who may then plan to attend in future years. Additionally, as part of the World Foiling Series, there may be opportunities to collaborate on a series-wide broadcast package – we will actively pursue inclusion of Pensacola's stop in any global broadcast arrangements.
-

Influencer and Ambassador Engagement

- **Sailing Influencers & Athletes:** Engage prominent figures in the sailing and foiling world to act as ambassadors for Foiling Week Pensacola 2026. This includes champion sailors, America's Cup team members training in Pensacola (American Magic athletes), and social media influencers known in the sailing community. We will invite these individuals to share their experiences and excitement about Pensacola – for instance, through short testimonial videos or takeover posts on our channels. By highlighting that world-class competitors are coming (and love the venue), we build credibility and buzz among competitive sailors and fans. We also plan to feature diverse voices (including top female foilers and youth champions) as influencers to broaden the appeal and inspire new audiences.
- **Local and Regional Influencers:** Partner with travel and lifestyle influencers in the Southeast U.S. to promote the event as a must-visit experience. We will host a few influential bloggers/vloggers during the event for first-hand coverage (offering them unique experiences like a ride on a chase boat to film the action, or an insider tour of the event operations). Their content (blogs, Instagram stories, YouTube vlogs) will highlight Pensacola's attractions – from the thrilling foiling races to our beaches, seafood, and downtown scene – reaching audiences that follow general travel and boosting Pensacola's profile.
- **Cross-Promotion with Partners:** Utilize the networks of our partners and sponsors. For example, coordinate with American Magic to share event announcements on their channels (they have a significant following of sailing enthusiasts who are likely interested in foiling events). We will also seek co-marketing with World Sailing and class associations: e.g., have the **foiling classes (moth, kitefoil, wingfoil, etc.)** share Pensacola event content with their memberships. These collaborations significantly extend our reach with authentic endorsements.
- **Community Champions:** Identify local "champions" – respected figures in Pensacola (business leaders, educators, or even the Blue Angels team members) – who can advocate for the event in community meetings, tourism forums, and on personal social media. Their support can galvanize local interest and lend a hometown pride angle to promotions ("Pensacola is hosting a world-class event, come be part of it!"). We will provide these ambassadors with talking points, promotional materials, and perhaps a special role during the event (such as emceeing a ceremony or leading a welcome for international guests).

Travel Packages & Tourism Promotions

- **Collaborations with Visit Pensacola and Hotels:** Work hand-in-hand with Visit Pensacola to develop attractive travel packages for participants and spectators. We are negotiating special **hotel rates** and blocks during the event week to ensure availability and affordability, with a focus on downtown and beach accommodations. These will be promoted on event and tourism websites ("Book your Foiling Week stay – partner hotels offering 20% off for attendees") and through direct outreach to registered sailors. In addition, we will encourage hotels to create **Foiling Week Pensacola** packages (including perks like shuttle service to the venue or breakfast vouchers) to enhance visitor

experience. Our goal is to smoothly convert interest into actual trip bookings, contributing to our target of >20,000 room nights in 2026.

- **Air Travel and Transportation:** Although Pensacola International Airport offers convenient access, we will explore partnerships with airlines (for example, a discount code or group rate for event attendees coming from key hubs like NYC, LA, London). We will also coordinate with rental car agencies or rideshare companies for any event-week promotions. These efforts will be communicated on our website's "Plan Your Trip" section, making it easy for international visitors to find travel information.
- **Experience Packages:** Develop themed experience packages that bundle the event with local attractions to entice visitors to extend their stay. For instance, a "Foiling + Fishing Adventure" package could combine attending the regatta with a charter fishing trip, or a "Foiling Week Family Fun" package could include tickets or discounts to the Pensacola aviation museum, beach activities, or eco-tours in addition to event access. By highlighting the full range of activities Pensacola offers, we not only draw more visitors but also spread economic benefits across different local businesses. These packages will be marketed via tourism outlets and social media (e.g., "Make it a vacation: Enjoy world-class sailing and a beach getaway in one trip!").
- **Regional Outreach:** Promote the event in drive markets (within a few hours' drive of Pensacola). We will run targeted ads and PR in cities like New Orleans, Atlanta, Tampa, and throughout the Florida Panhandle, emphasizing the unique spectacle of Foiling Week and Pensacola's attractions. Weekend getaway pitches will be used (e.g., "Come for the foiling races, stay for the beach sunsets and seafood"). Partnerships with regional travel bloggers or inclusion in regional event calendars will support this outreach. The intent is to draw not only hardcore sailing fans but general tourists looking for an exciting event to attend during spring.

Educational Outreach & Community Engagement

- **Schools and Youth Programs:** Expand our partnership with local schools and youth organizations to make Foiling Week an educational opportunity. In 2025, a **Foiling Symposium** at the Race Village featured discussions on foiling technology and sustainability (#Regeneration theme), which several school groups attended. For 2026, we will formalize a "Schools Day" during the event week: inviting area schools (middle, high school, and college STEM clubs) to attend the Race Village in a guided program. This may include Q&A sessions with engineers and sailors, demonstrations of how hydrofoils work, and interactive exhibits (possibly with IHMC showcasing related tech or UWF engineering students presenting projects). We will provide teachers with pre-event educational materials to tie into science and physics curricula, so the field trip has clear learning outcomes.
- **Try Sailing / Try Foiling Clinics:** Continue and grow the popular **"try out" sessions** for the public. In the 2025 Race Village, visitors could try boards and small foiling craft under instructor supervision – an initiative that demystified the sport and encouraged new people to get involved. In 2026, we plan to offer more extensive clinics: a beginner sailing afternoon where local youth (especially from underrepresented communities) can learn basics on a simulator or in a stable foiling dinghy, supervised by certified coaches. We'll work with organizations like **Sail Pensacola (the local non-profit)** to recruit

participants and instructors. This not only builds grassroots sailing interest but also connects the event to community health by promoting outdoor recreation.

- **University and Institute Collaboration:** Deepen our integration with UWF and IHMC. For example, we will invite IHMC researchers to present at the Foiling Symposium on topics like aerodynamics or human-performance aspects of foiling, bridging the gap between sport and science. We also intend to offer internship roles to UWF hospitality and sports management students, letting them gain experience in event operations/marketing as part of Foiling Week. Such involvement strengthens community ties and builds local expertise for sustaining the event in future years.
- **Volunteer Program:** A strong volunteer base is key to community integration. We will launch a volunteer recruitment drive in late 2025, targeting local sailing club members, university students, and civic groups. Volunteers will be involved in various aspects (race management support, visitor assistance at the village, environmental cleanup teams, etc.). We plan to host volunteer orientation sessions that double as community social events (e.g., a kickoff BBQ) to foster a sense of ownership and excitement among locals. Recognizing volunteers publicly (thanking them in media, providing certificates or event-branded apparel) will further cement goodwill.
- **Legacy and Sustainability Initiatives:** Emphasize that Foiling Week Pensacola is not just a one-off event but part of a long-term vision for Pensacola. We will communicate how the event, with TDC support, contributes to the **Pensacola/Escambia County Strategic Plan** by attracting international visitors and high-tech sports, inspiring youth, and even potentially incubating a local marine tech industry. Our 2026 event will again champion sustainability (building on the 2025 theme of "#Regeneration"). We'll implement eco-friendly measures (e.g., beach clean-ups, single-use plastic reduction, carbon offset for event operations) and highlight them in marketing—appealing to environmentally conscious audiences and aligning with the community's values.

Budget and ROI Overview

Budget Strategy: The marketing budget for Foiling Week Pensacola 2026 is designed to efficiently deploy both TDC funds and private sponsorship contributions to maximize promotional impact and visitor yield. Below is an overview of the planned allocation of the ~$1,000,000 total program budget (with a request of $500,000 from TDC, matched by other sources):

- **Digital Marketing & Media Production – $250,000:** This covers content creation (professional photography/videography, social media content production), digital advertising buys, website management, and live streaming infrastructure. A significant investment here is justified by the global online reach; for example, our 2025 digital content yielded an estimated $630k in media value from social and news mentions, a figure we plan to substantially increase with boosted investment.
- **Broadcast, PR & Influencer Initiatives – $150,000:** Costs include PR agency support to secure media coverage, travel and hospitality for key influencers or media personnel (bringing in high-profile content creators or journalists to Pensacola), and production of a post-event highlight program for broadcast. By amplifying earned media and influencer word-of-mouth, we extend Pensacola's brand far beyond what paid ads alone could do.

- **Tourism Packaging & Hospitality – $50,000:** Budgeted to develop and promote travel packages (including any subsidies for hotel blocks, cooperative marketing with Visit Pensacola, and on-site hospitality events for travel industry reps). This investment is aimed at converting interest into actual visitation and ensuring a quality experience that encourages repeat tourism.
- **Community Outreach & On-Site Experience – $75,000:** This includes educational program materials, local advertising (billboards, local radio spots to drive community attendance), Race Village setup related to visitor experience (signage, interactive exhibit costs), and volunteer program expenses (training, uniforms, appreciation events). These efforts enhance on-site engagement and strengthen the community bond, which indirectly boosts word-of-mouth marketing and long-term support.
- **Event Operations (Marketing-Related) – $125,000:** Certain operational costs intersect with marketing objectives, such as the creation of a high-profile spectator venue and running safe, visually impressive races. This budget portion covers items like spectator viewing facilities at Maritime Park, audio-visual equipment for public commentary and presentations, safety measures that allow closer public access, and race management resources that ensure a thrilling but secure spectacle for attendees and media. While these are operational, they contribute directly to the marketability and positive impression of the event.
- **Contingency and Evaluation – $50,000:** A reserve for unplanned promotional opportunities (e.g., a chance to sponsor a segment on a national sports show, last-minute advertising boosts if registration is lagging in a certain demographic) and for post-event analysis (contracting a research firm to measure economic impact, visitor satisfaction surveys, etc.). Rigorous evaluation will help quantify the ROI to the county and inform marketing improvements for subsequent years.

Note: No funds are allocated to salaries of permanent staff – Foiling Events US Inc. operates with a lean structure and no full-time employees on payroll, instead contracting experts and agencies as needed. This ensures that TDC funding goes directly into program execution and promotion rather than overhead.

Return on Investment (ROI): The anticipated returns on this budget are significant for Pensacola and Escambia County, aligning with TDC's goals for tourism development:

- **Tourism Economic Impact:** With an expected **300+ competitors and their entourages, thousands of spectators, and 9 days of activity**, we project over 15,000 hotel room nights in 2026 (up from 10,243 in 2025). This translates to roughly $2.5–3 million in direct lodging revenue (estimating an average nightly rate), plus additional spending on food, entertainment, retail, and transportation. Conservative models suggest a total direct spend of **$5+ million** in the local economy from event-related tourism, which would yield a strong return in sales and bed tax revenues. For every $1 of TDC funding, the event could generate over $10 in direct visitor spending, not counting multiplier effects.
- **Media Value and Destination Branding:** The global media exposure from Foiling Week Pensacola functions as an extended advertising campaign for the destination. In 2025, coverage and content distribution reached an audience of over 90 million worldwide, with an estimated advertising value equivalency of ~$630,000. With the

enhancements in 2026 (World Foiling Series affiliation, increased media push), we aim to achieve **media impressions well into nine figures**, potentially worth **$3 million or more** in paid media value. This is visibility that the county gains in markets across Europe, Asia, and the Americas – branding Pensacola as a forward-looking, attractive place to visit. The long-term ROI of such branding is incalculable but real: it can stimulate future tourism outside the event dates and even interest in Pensacola as a venue for other international events.

- **Community and Social ROI:** While harder to quantify, the benefits to the local community are substantial. The event provides youth education opportunities, inspires local sailing and technology initiatives, and fosters civic pride. The partnership with local organizations and businesses ensures that a significant portion of event expenditures (vendors, services) recirculates in the local economy. Moreover, by developing a signature annual event, Pensacola strengthens its cultural and recreational offerings for residents. A successful 2026 event, supported by TDC funding, sets the stage for sustainable growth of Foiling Week Pensacola in subsequent years – moving towards self-sufficiency with increased sponsor revenue and possibly reducing the need for public funding as ROI accumulates.
- **Performance Metrics:** We will closely track key performance indicators to measure success and ROI, reporting these back to the TDC in our post-event report. Metrics include: number of participants (with breakdown of out-of-town vs local), hotel room nights and length of stay, estimated visitor spending, media impressions and AVE (Advertising Value Equivalency), social media engagement stats, and community engagement numbers (volunteers, students reached). All metrics will be compared against targets and 2025 baselines. For example, a target KPI is "Competitor count: 300+ (2025 baseline 176)" or "Social media reach: 20% increase from 2025." This data-driven approach ensures accountability and helps demonstrate the concrete returns on the TDC's investment.

Promotional Timeline & Key Milestones

A coordinated promotional calendar has been developed to roll out marketing activities in phases, maximizing momentum as the 2026 event approaches. Below is the timeline of key marketing initiatives and milestones:

- **Spring–Summer 2025 (Apr – Jul 2025): Post-Event Analysis & Early Outreach** – Immediately after the 2025 event, conduct debrief meetings and analyze survey feedback and metrics to refine marketing tactics. Secure 2026 event dates and World Foiling Series inclusion; announce the 2026 dates early (press release and website update by June 2025) to capture interest from international class schedules. Over the summer, our team will attend/promote at other major sailing events (e.g., Foiling Week Malcesine in Italy in June 2025) distributing Pensacola save-the-date flyers and networking with class leaders to seed the word globally. Initial outreach to potential sponsors and partners will also begin in this window, laying the groundwork for later announcements.
- **Fall 2025 (Aug – Oct 2025): Launch of Marketing Campaign** – Unveil the creative theme for 2026 and kick off digital campaigns. In August, release a teaser video ("Foiling Week Pensacola is back – Bigger in 2026!") across social media. September will see the

opening of competitor **registration** (timed roughly ~6 months out from event); a coordinated push will include an email blast to 2025 participants and class mailing lists, and targeted ads encouraging early sign-ups (perhaps with an early-bird entry incentive). Press release in early September to sailing media announcing that registration is open and highlighting the World Foiling Series aspect. By October, confirm any major international events (e.g., a world championship race or special exhibition) that will be part of Foiling Week 2026 and promote these in our materials to drive excitement. Locally, begin volunteer recruitment announcements through community channels.

- **Winter 2025/26 (Nov 2025 – Jan 2026): Building Momentum & Local Engagement** – As the new year approaches, intensify content releases and local promotions. November will feature the reveal of any high-profile athletes committed to attending ("Olympian X and World Champion Y will compete in Pensacola") via social posts and press notes. In December, run holiday-themed promotions (for example, "Give the gift of experience – a trip to Pensacola's Foiling Week 2026!") on social media and travel sites, capitalizing on people planning winter getaways. January 2026: conduct a **media tour** – invite local TV/radio to a "100 Days to Foiling Week" media day, possibly including a demo sail if weather permits or a tour of the American Magic training base to tie in the story. This will regenerate coverage after the holidays and keep the event in the public eye. Also in January, finalize and publish the **Event Schedule & Program** on the website, including details of the Foiling Village attractions, symposium topics, and any community events, so attendees can plan their visits.
- **February 2026: Intensive Promotion & Final Countdown** – With roughly one month to go, step up advertising and community touchpoints. Paid digital ads will peak in this period, retargeting anyone who has engaged with our content but not yet registered or booked (using pixels from our website). We'll also push out weekly content series: e.g., "Foil Facts Fridays" (educational snippets about foiling or Pensacola trivia to maintain interest) and "Competitor Spotlights" highlighting stories of a few sailors coming to the event. Mid-February, hold a press conference in Pensacola (potentially at City Hall or the Visitor Center) with city officials, organizers, and sponsors to underline community support and expected impact – invite media to ask questions, and use this platform to issue a final public call to action for attendance. Volunteer training sessions will occur in this month, generating additional local word-of-mouth. By late Feb, coordinate with Maritime Park and city services on installing signage and banners around town ("Welcome Foiling Week visitors!") to visually reinforce the upcoming event for residents and early arrivals.
- **Event Week (Late March 2026): On-Site Marketing & Live Coverage** – As Foiling Week unfolds, our marketing activity shifts to on-site engagement and real-time content. Each day of the event, our media team will produce **daily highlight videos and photo galleries** to post online by each evening, capturing dramatic race footage and festival scenes. These will be widely shared (and provided to media outlets for same-day use). We'll manage active social media live coverage: live-tweeting race results, Instagram Live tours of the Race Village, and responding to spectator posts. VIP and media hospitality events (such as a welcome reception with city dignitaries and key sponsors) will be held to strengthen relationships. We will also facilitate any **live broadcasts** (local radio doing a live show from the village, etc.) during peak weekend days. Importantly, we will gather data during the event – foot traffic counts at the village, monitoring of

social media mentions – to feed into post-event reports. Throughout the week, ensure that every success (record attendance numbers, notable visitors, any new records on the water) is quickly communicated via press release or social updates to keep positive news in circulation.

- **Post-Event 2026 (April – May 2026): Follow-up and Reporting** – Immediately after event conclusion, push out a comprehensive press release touting the event's successes: e.g., "Foiling Week Pensacola 2026 draws X sailors from Y countries, generates Z visitor nights and breaks attendance records." Include quotes from officials and participants praising the venue and experience. This not only cements the achievement publicly but also serves as an early promotion for the next edition. We will thank the community and partners on social media and share a recap video that can live on as a promotional tool. In April and May, focus on ROI documentation: work with Visit Pensacola and local hotels to gather actualized tourism stats, compile social/media analytics, and prepare the annual report for TDC (as required for grant recipients). An internal debrief will identify lessons learned. By early summer 2026, planning for 2027 will quietly begin, using 2026's outcomes to attract new sponsors and potentially bid for even larger events or championships to fold into Foiling Week Pensacola's schedule – keeping the virtuous cycle of growth in motion.

Creative Concepts and Messaging

The creative direction for Foiling Week Pensacola centers on the fusion of **high-tech excitement, Pensacola's coastal charm, and community inclusivity**. Our messaging will consistently highlight not just the races, but the *experience* of Foiling Week in Pensacola. Key creative concepts include:

- **"Where Flying on Water Becomes Reality" –** A tagline conveying the thrilling essence of foiling and connecting it to Pensacola. Many of our visuals and graphics will play on the idea of flight – a nod to Pensacola's Navy aviation heritage – showing hydrofoil sailboats seemingly flying above the bay. For instance, marketing imagery might feature a foiling catamaran airborne off a wave with the Pensacola skyline in the background, paired with the phrase "Come See the Future of Sailing Take Flight in Pensacola." This positions the city as the backdrop of something futuristic and exciting.
- **Pensacola as the Foiling Capital & Innovator –** We will brand Pensacola during the event as the **"Foiling Capital of the U.S."** – a place at the forefront of a new wave in sailing. This messaging will be reinforced by showcasing local contributions to innovation: for example, stories about collaboration with IHMC or the presence of American Magic's training camp, portraying Pensacola as a nexus for cutting-edge marine technology. In creative materials, we'll include logos of World Sailing and the World Foiling Series to emphasize the event's prestige, along with the Pensacola name/logo, effectively associating Pensacola with world-class sailing in all communications.
- **Visual Identity & Design Elements –** The event's visual identity will align with Foiling Week's global branding (modern, energetic graphics) while incorporating local flavor. Expect a color palette inspired by Pensacola's environment – emerald blue waters, sunsets, and white sands – alongside sleek graphic elements symbolizing foils/wings. The

2026 event poster, for example, will likely depict a collage of foiling craft (moth dinghies, kiteboards, foiling windsurfers) racing on Pensacola Bay with the tagline and event dates prominent. All creative outputs (posters, social media graphics, merchandise) will maintain this consistent branding for recognition. We will also produce **merchandise and collateral** (shirts, hats, stickers, brochures) that carry these designs, turning participants and volunteers into walking ambassadors for the Pensacola foiling brand.

- **Storytelling Themes –** Beyond taglines, our content will tell compelling stories: the international sailors coming to Pensacola (e.g. "Meet the Team from Spain – traveling 4,500 miles to foil on our bay!"), the local sailor making his/her debut, or the family that discovered Pensacola through last year's event and returned. We will weave human-interest angles into our media outreach and social narratives, which makes the marketing more relatable and shareable. A special emphasis will be on **youth and sustainability** themes, as these resonate widely: for instance, highlighting a junior foiling champion or how our event pledges environmental responsibility (continuing the #Regeneration theme in practical ways for 2026).
- **Community-Friendly Messaging –** To ensure local residents feel this event is *for them* and not just for outsiders, our local marketing will underscore the festival aspect: "**Foiling Week Festival – Fun for All Ages**." Creative concepts for the race village include calling it a "**Hydrofoil Innovation Expo**" or "**Foiling Festival**" in promotions, emphasizing the interactive and entertainment components (live music, food trucks, tech demos). By marketing it in this way, even those unfamiliar with sailing will be intrigued to come down to the waterfront to see what it's about – effectively expanding our audience. We will avoid overly technical jargon in mass marketing; instead of saying "Sailboat Regatta," we say "Flying Boats racing at speeds up to 30+ knots," which is more likely to catch the eye of a non-sailor and communicate the excitement in layman's terms.
- **Integration of Pensacola's Identity –** All creative work will tie back to Pensacola's unique identity as a destination. This includes featuring imagery of not only the on-water action but also iconic local scenes (the Pensacola Beach sign, historic downtown, Blue Angels jets, etc.) in b-roll and social posts, to reinforce that this event is deeply connected to place. We want anyone who sees our content to remember *Pensacola*. Our partnership with local cultural groups (for instance, involving a Pensacola Mardi Gras troupe or a Navy band during ceremonies) will also appear in creative outputs, showing that the event honors local culture and community. By blending the international spectacle with local authenticity, the marketing materials will appeal to both an external audience (as an enticing travel event) and the local audience (as a point of pride).

In summary, Foiling Week Pensacola's marketing plan for 2026 is a comprehensive, multi-faceted approach that builds on proven strategies and the inaugural event's data-driven insights. By maintaining a clear structure of goals, targeting well-defined audiences, engaging through multiple channels, and delivering consistent, compelling messaging, we will significantly grow the event's footprint. The inclusion of the World Foiling Series elevates Pensacola's global standing, while the removal of earlier class-specific plans streamlines our focus on the broader foiling festival experience. With strong support from the TDC and community partners, Foiling Week Pensacola 2026 is poised to set new benchmarks in tourism impact and pave the way for Pensacola to thrive as an international foiling destination for years to come. The return on the

TDC's investment will be seen not only in impressive visitor numbers and economic metrics, but in the enduring legacy of a world-class event that showcases the very best of Pensacola – its waters, its innovation, and its welcoming spirit.

Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
P.O. Box 2508
Cincinnati, OH 45201

FOILING EVENTS US INC
2 PORTOFINO DR STE 2107
GULF BREEZE, FL 32561

Date:
07/07/2025
Employer ID number:
33-3435993
Person to contact:
Name: Ashly B
ID number: 5580893
Telephone: 877-829-5500
Accounting period ending:
November 30
Public charity status:
170(b)(1)(A)(vi)
Form 990 / 990-EZ / 990-N required:
Yes
Effective date of exemption:
February 14, 2025
Contribution deductibility:
Yes
Addendum applies:
No
DLN:
26053540001985

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Sincerely,

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements

PENSACOLA

FLORIDA'S FIRST & FUTURE

Special Event Application Check List and FAQ's

1. Contact special event supervisor to reserve date(s) location(s).
2. Complete application to the best of your abilities, then submit draft to event supervisor for review. NO LATER THAN 30 DAYS PRIOR TO EVENT. If closing state road, MOT is required NO LATER THAN 60 DAYS PRIOR TO EVENT.
3. When draft is approved, event supervisor will initiate required approval process and will send event invoice
4. Payment in FULL is required no later than 5 days prior to event. Permits will not be issued without payment in full.

   Accepted forms of payment: VISA, MASTER CARD (2.5% processing fee), cash, or check made out to:

   City of Pensacola, C/O Parks and Recreation/Special Event

   222 W. Main Street

   Pensacola, FL 32502

5. Submit application to special event supervisor ngray@cityofpensacola.com with all approvals recorded and any additional documents required to complete application (i.e. certificate of insurance)

IN ONE ATTACHMENT or one hard copy.

FAQ's

Do I need every approval?

- Top 5 listed on page 3 are required no matter what. The others can be determined on a case by case basis.

Do I need to fill out every page?

- Nope, just the pages that pertain directly to your event information (i.e.) you are organizing a 5k run that begins and ends at a business so you will not need to fill out a park rental agreement.

Do I need to fill out an application for an event on private property such as a business or church?

- No. You will only need to fill out an application if any portion of your event is on city property.

Do I need insurance? ONLY if your event requires a special event permit.

- Where do I find rental or special event applications?

https://www.cityofpensacola.com/281/Special-Event-Permitting

- How do I know if I need a park rental agreement or a special event permit?

Give us a call and we will gladly work with you on determining that based on your event details! 850-435-5670

- How do I rent a space in a community center or athletic field?

You will want to check out our website to see which locations meet your needs and call them directly!

https://www.cityofpensacola.com/281/Special-Event-Permitting

- Still have some questions?

Give us a call, we love talking about our amazing parks, resources, and leisure services!

850-436-5670

+++FAILURE TO ADHERE TO CITY POLICIES/INSTRUCTIONS MAY RESULT IN EVENT SHUT DOWN,FORFEITURE OF DEPOSIT, AND/OR MORATORIUM ON EVENT PERMITS FOR 1 YEAR FROM EVENT DATE+++

PENSACOLA
FLORIDA'S FIRST & FUTURE

Special Event Permit Application

City of Pensacola
222 West Main Street - Pensacola, FL 32502
Phone: (850) 436-5670 Fax: (850) 436-5199
ngray@cityofpensacola.com

Instructions: In order to process this application all applicable pages must be filled out completely and submitted to the Special Event Supervisor PRIOR TO submitting to approval departments. Pages 2-4, 8-11 are mandatory with every application.
For questions about requirements, fees, or the application process contact the Special Event Office 850-436-5671.

EVENT INFORMATION (PLEASE CHECK ALL THAT APPLY)

☐ **PARADE** ☐ **ATHLETIC/COMPETITIVE** ■ **FESTIVAL** ☐ **PRIVATE** ☐ **STREET CLOSURE**

■ **OPEN TO THE GENERAL PUBLIC** ☐ **OTHER** _____

Event Name: Foiling Week Pensacola

Event Location: Maritime Park Date(s) of Event: March 28 2026 to Mar. 29, 2026

Time of Event: Day 1 10pm to 5:30pm Day 2 10am to 5:30pm Day 3 _____ to _____

Set Up Date: March 27 Set Up Time: 8am Breakdown Date: March 30 Breakdown Time: 10pm

Will an admission fee be charged? ☐ YES ■ NO Admission Fee: _____

If YES, will tickets be sold in advance or at the gate or both? ☐ IN ADVANCE ☐ AT THE GATE ☐ BOTH

Estimated Attendance: 5,000 /per day

Clean-up Begin Time: 8pm Clean-up End Time: 10pm (max of 2 hour)

MUST PROVIDE MAP OF INTENDED STREET CLOSURES IF APPLICABLE. CLOSURES ARE SUBJECT TO APPROVAL.

Brief Event/Activity Description:
Festival setup and viewing area for Foiling Week. with Vendors, Food Trucks, Beer Garden, and Entertainme
Stage

APPLICANT & EVENT ORGANIZER INFORMATION

■ **NOT-FOR PROFIT** ☐ **FOR PROFIT**

Name of Organization: Foiling Week US INC

Address: 2 Portofino Dr. Unit 2107 City: Pensacola Beach State: FL Zip: 32561

Phone: _____ Email: caz@wearefoiling.com / luca@wearefoiling.com

Point of Contact: Adam Guess

Phone: 850-261-6171 Email: adam@wearefoiling.com

SPECIAL EVENT QUESTIONNAIRE

Will a City park be utilized?
If yes, a park rental agreement must be included. (Page) ☑ YES ☐ NO

Will equipment from the City of Pensacola be needed? (Page) ☑ YES ☐ NO

Will tents larger than 10' X 10' be erected?
If yes, a tent permit issued by the Fire Marshall and Inspections must be attached . (Page) ☐ YES ☑ NO

Will stages be erected? If yes, a stage permit must be attached (Page). If using the City owned stage a permit is not necessary. ☑ YES ☐ NO

Will you be posting a banner on Garden/Palafox If yes, visit mygovernmentonline.org For questions call 850-435-1755.

Will "Temporary No Parking" signs be utilized? (REQUIRED 24 HOURS IN ADVANCE TO CLOSURE AT CLOSURE LOCATIONS) ☐ YES ☑ NO

Will Restroom Facilities be available on site?
If yes, describe use of Park restrooms ☑ YES ☐ NO

Will there be amplified sound?
If yes, times requested 10am to 5:30pm (1) ☑ YES ☐ NO

Will there be fireworks?
If yes, a pyrotechnics plan must be attached and a separate permit issued by the Fire Marshall. ☐ YES ☑ NO
If yes, a copy of liability insurance must be included.

Will animals/pets be allowed at event?
If yes, RISK MANAGEMENT WILL HAVE ADDITIONAL INSURANCE REQUIREMENTS ☐ YES ☑ NO

Will your event be using State Roads?
If yes, an MOT is required 60 days prior to your event. (Page) ☐ YES ☑ NO

Have you submitted a map that meets all ADA parking and access requirements? (INCLUDE IN SITE MAP) ☐ YES ☑ NO

Will food be cooked at the event? (Page) ☑ YES ☐ NO

Will alcoholic beverages be sold or given away? ☑ YES ☐ NO
If yes, host liquor liability insurance must be included.

How will you notify surrounding businesses and residents of your event?
Social Media and press releases

RULES AND REGULATIONS

Application Dates

- The permit application process should begin at least 30 days prior to the event date.
- All completed permit applications and fees are due to the Special Events office at a minimum of ten days prior to the event date. Applications submitted after the deadline may be subject to denial of permit.

Cancellation Policy

- The damage / clean-up deposit may be returned if the event is cancelled prior to the date of the event. (Restrictions may apply based on the event location).
- No permit fees will be refunded if the event is cancelled.
- Although permit fees are non-refundable, if an event is cancelled due to inclement weather, the permit fee may be credited towards an alternate date. Event organizers must inform the Special Events Office when cancelling any event or rental. An alternate date must take place within eight months of the original event date.

ADA Accessibility Guidelines

- Event Organizers must make the event accessible to people with disabilities to the greatest extent possible in compliance with the requirements of the Americans with Disabilities Act (ADA). If the event calls for portable restroom facilities, 5% of the total number of portable restroom units and at least one in each grouping of units must be accessible to persons with disabilities.
- Accessible parking must be provided for persons with disabilities. Depending on the location, City designated accessible parking lots must be utilized for accessible parking for the event. Information regarding accessible parking locations should be included as part of the event advertising and clearly marked at the event site. At a minimum, all event personnel and volunteers should be aware of the locations of accessible parking to direct persons with disabilities and handicap tags to the appropriate parking areas.

Portable Restrooms

- For requirements regarding portable restrooms please review the State of Florida, Department of Health, Chapter 64E-6, Florida Administrative Code Standards for onsite Sewage Treatment and Disposal Systems -64E-6.0101 Portable Restrooms and Portable or Stationary Holding Tanks.
(http://www.floridahealth.gov/environmental-health/onsite-sewage/forms-publications/_documents/64e-6.pdf)

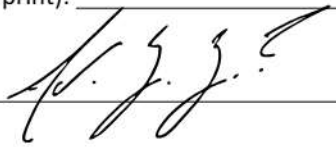
Garbage and Litter Clean up

- Applicant will make provision for garbage and litter cleanup associated with the special event during and after the special event in the specified area.
- Applicant shall also include the posting of a clean up deposit in the amount listed on page 5, the deposit shall be forfeited to the city if the cleanup is not adequate. Adequacy of the cleanup effort will be assessed by the mayor or his designee.

Public Notice

No formal public notice and hearing is required in connection with temporary event permits. However, the following is required: Notice required by applicant to adjacent property owners. At the time of initial application, the applicant shall notify all abutting property owners, including those abutting across the street or alley, by certified mail or e-mail, and shall submit the application with receipt(s) of notice. In the case of adjacent condominiums, only one notice to the condominium association shall be sent.

Name (please print): Adam Guess

Signature:  Date: 04/15/25

PENSACOLA
FLORIDA'S FIRST & FUTURE

Park Rental Agreement

City of Pensacola
222 West Main Street - Pensacola, FL 32502
Phone: (850) 436-5670 Fax: (850) 436-5199
ngray@cityofpensacola.com

EVENT INFORMATION

Name of Event: Foiling Week Pensacola

Date(s) of Event: March. 28, 2026 to Mar. 29, 2026 Park Name: Maritime Park

Hours of Use - Arrival Time: 8am Event Start Time: 8pm Event End Time: 8pm Departure Time: 10pm

Will you be decorating? ☑ YES ☐ NO If Yes, How? Branding and tents Estimated Attendance: 10K

CONTACT INFORMATION

Name: Adam Guess

Address: 25 Gilmore Dr City: Gulf Breeze State: FL Zip: 32561

Phone: 850-261-6171 Fax: _____ Email: adam@wearefoiling.com

ADDITIONAL DOCUMENTS

If this park is being rented by a tax exempt or non-profit organizations the following documents must be submitted with this application.

501(c)3 Documentation ■ YES □ NO - Tax Exempt Certificate □ YES □ NO

PARK RENTAL QUESTIONNAIRE

If event requires any of the below items you may be required to provide additional paperwork, complete a Special Event Permit,

Will equipment from the City of Pensacola be needed? X STAGE X BARRICADES □ BLEACHERS	X YES	□ NO
Will tents larger than 10' X 10' be erected?	X YES	□ NO
Will stages be erected?	X YES	□ NO
Will you require the use of water on-site? Please be aware that not all parks have access to water.	X YES	□ NO
Will you require the use of electricity on-site? Please be aware that not all parks have access to electricity.	X YES	□ NO
Will inflatables be used?	□ YES	X NO
Will there be amplified sound?	X YES	□ NO
Will animals/pets be allowed at event?	□ YES	□ NO
Will food or non/alcoholic beverages be sold or given away?	X YES	□ NO
Will food be prepared on-site at the event?	X YES	□ NO
Will alcoholic beverages be sold or given away?	X YES	□ NO

Please provide additional information for all YES answers marked on this agreement.

We would like to rent the city stage and barricades, we may have a 20x40 tent, Use of water and power requested for vendor and site/ Live music and announcments will be made throughout the day/ we will have beer and drink for sale/ we will have food trucks onsite for food

Please Read and Initial Below - Park Rental Rules and Guidelines

Initial

User shall at User's expense, supply and furnish all personnel, workers, equipment, furniture, furnishings, services, and all other things and items that User deems necessary to the success of User's scheduled event, including sufficient portable restrooms to accommodate the public during the period of the event.

User shall remove from the rented park property all equipment, furniture, furnishings, and items placed thereon by User for the scheduled event by no later than the scheduled "break-down" time for the event.

Motor vehicles are prohibited to drive into the park at any time.

Staking of tents, inflatables, or other equipment is not allowed within the parks without prior permission. All damage resulting from staking will be the responsibility of the user.

Glass containers will not be allowed in the park and User shall ensure that all vendors adhere to the "NO GLASS" policy or the vendor may be removed from the event at the discretion of the City.

User shall not affix any signs or objects on any roof or any portion of the exterior of any park facility; make changes to exterior lights, paintings, signs, or displays; install any sign or displays on fence, sidewalks, parking lots, or driveways without prior written permission from the Special Events Office. The User shall submit examples (drawings, computers graphics, site map, etc.) of all proposed signage installations. Any approved signage left on the premises after the end of the event/ park rental shall be removed and disposed of at the users/event organizers expense.

User understands that storage of equipment before and after an event /park rental is strictly prohibited.

Refunds will not be issued due to rain. The City will endeavor to reschedule park rentals based on availability. Renters must call within three business days of rain-out date to reschedule.

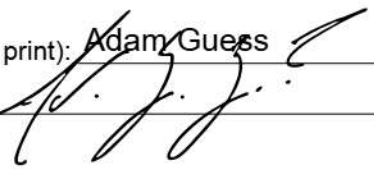
The undersigned hereby agrees on behalf of the organization, to indemnify and hold harmless the City of Pensacola, its subsidiaries or affiliates, elected and appointed officials, employees, volunteers, representatives and agents from any and all claims, suits, actions, damages, liability and expenses in conjunction with loss of life, bodily injury or personal injury, or property damage, including loss of use thereof, directly or indirectly caused by, resulting from, arising out of or occurring in connection with this activity.

The undersigned also agrees to protect and hold harmless the City of Pensacola, its subsidiaries or affiliates, elected and appointed officials, employees, volunteers, representatives and agents from any and all claims, suits, actions, damages, liability and expenses, present, past or future which may be asserted by this organization, or any member of this organization, or any participant of third party arising out of or occurring in connection with this event.

User shall be liable for any and all damage done to the property covered by this agreement located in and on the rented park area, regardless of who causes such damage or how such damage is caused, during the period of use contained in this agreement. Further, User shall agree to defend,
indemnify and hold-harmless the City, its officials, employees, and representatives for any and all claims caused by or arising out of, in whole or in part, the activities permitted by this agreement.

I hereby attest that the information contained in this contract is true and correct. I agree: (1) if any of the information contained in the contract is found to be false; or (2) should my conduct, or the conduct of any participants or guests not be described in the contract; or (3) should any applicable City,
County, State or Federal rules, regulations, codes or laws be violated, this contract shall automatically become null and void and any activity associated with this reservation will immediately cease. If the event has not taken place, the contract will be cancelled.

Name (please print): Adam Guess

Signature: 

Date: 04/15/25

EVENT INFORMATION

Amphitheater X Festival Grounds X Exhibition Field X *Parking Lot X

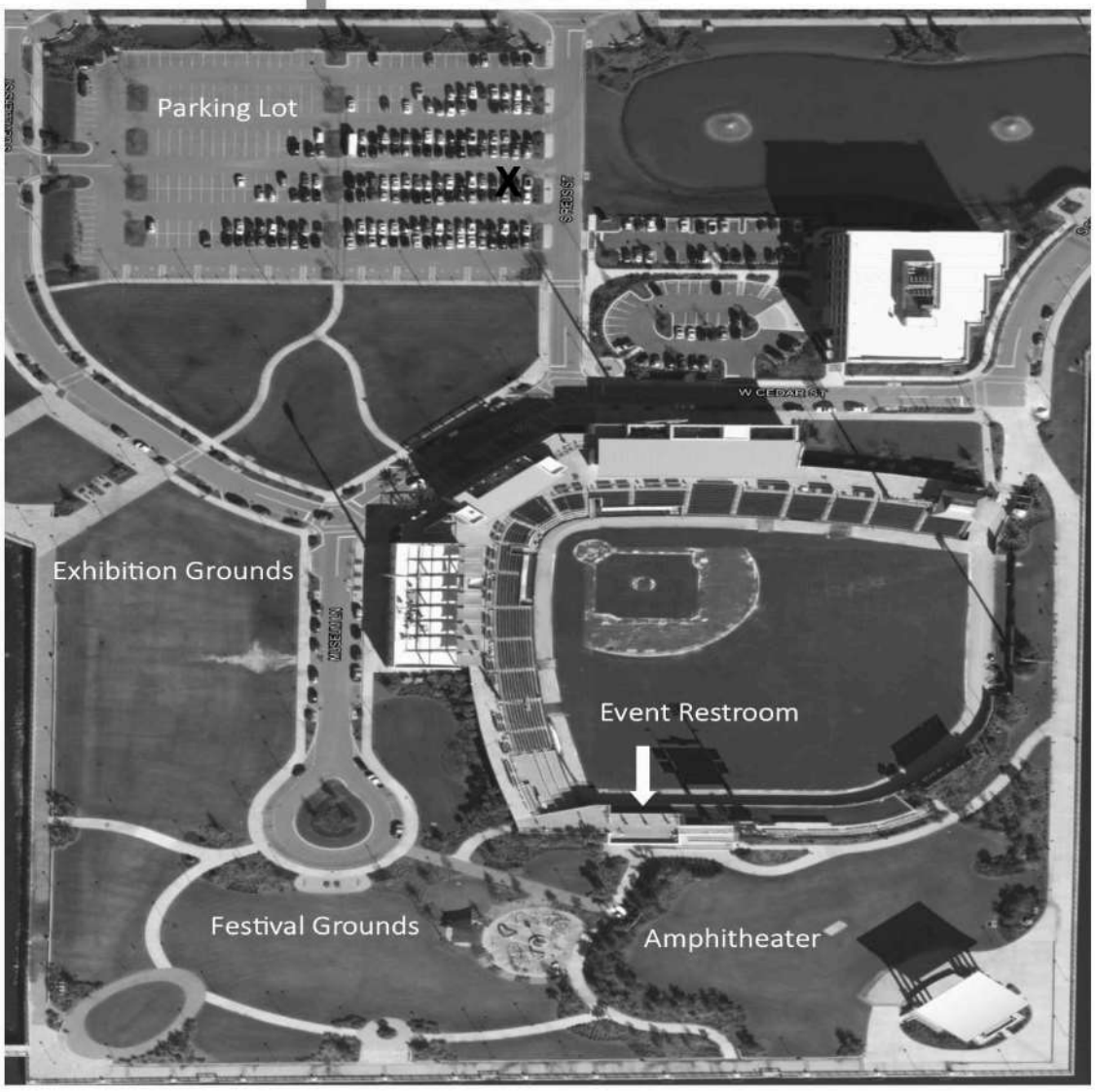
Utilities: Electricity X Water X

*Exclusive event parking and utilities NOT GUARANTEED

$0.50 ticket surcharge/ticket sold for ticketed events

VINCE J. WHIBBS SR. COMMUNITY MaritimePark PENSACOLA, FL

Map



HOLD HARMLESS AGREEMENT

For and in consideration of having been granted permission by the City of Pensacola to hold a Special Event within the City of Pensacola limits, the undersigned hereby agrees on behalf of the organization, to indemnify and hold harmless the City of Pensacola, its subsidiaries or affiliates, elected and appointed officials, employees, volunteers, representatives and agents from any and all claims, suits, actions, damages, liability and expenses in conjunction with loss of life, bodily injury or personal injury, or property damage, including loss of use thereof, directly or indirectly caused by, resulting from, arising out of or occurring in connection with this permitted activity. PLEASE HAVE NOTORIZED PRIOR TO SUBMITTING FIRST DRAFT of event application to Supervisor of Special Events.

The undersigned also agrees to protect and hold harmless the City of Pensacola, its subsidiaries or affiliates, elected and appointed officials, employees, volunteers, representatives and agents from any and all claims, suits, actions, damages, liability and expenses, present, past or future which may be asserted by this organization, or any member of this organization, or any participant of third party arising out of or occurring in connection with this permitted event.

By the signature to this document the undersigned acknowledges that it understands the contents of this document and is voluntarily agreeing to its terms.

In witness whereof I have here unto set my hand and seal this_____day of_____in 20____.

Name of Special Event Foiling Week Pensacola

Name of Organization Responsible for Event (Name must match certificate of insurance

Foiling Week US INC

Date(s) of Special Event March 28 - 29, 2026

Notary _____ _____

Signature Signature of Legally Authorized Representative

Luca Rizzotti

Printed Name

(STAMP) President

Title

OUTDOOR CLEAN-UP FORM

It is understood that clean-up will be performed immediately following the event. Clean-up includes but is not limited to the removal of all garbage, garbage cans INCLUDING city owned cans and any additional cans provided by organizer, signs, banners, tents, and traffic control devices (i.e. cones, barrels, signs, barricades, and changeable messages signs) from the event area, public right-of-way, and/or City property. The organizer is responsible for disposal of all garbage in their own dumpsters etc. Clean up must be satisfied no more than two hours after the completion of the event. Inspection will then be made by a Code Enforcement Officer to determine bond disposition. Failure to adequately clean-up event site may result in forfeiture of full or partial clean-up bond. The undersigned agrees to accept all responsibility for event clean-up. Deposit refunds will be processed in the next available check cycle of the City of Pensacola.

Any large-scale event or festival with 300 or more attendees are responsible for the removal of all event related rubbish/ remains within a two block radius of permitted event space CITY TRASH CANS INCLUDED. RUBBISH MUST BE DISPOSED OF OFF SITE

Event Name: Foiling Week Pensacola

Date(s) of Event: March 28 - 29 2026

Event Location: Maritime Park

Deposit Amount: ☐ $500 ☐ $1000 ☐ On File

Refund Requested: ☐ YES ☐ NO

Method of Clean-Up: ☐ Outsourced ■ Self Clean-Up ☐ Volunteers (Describe)

_____

_____

_____

Contact information must be provided for the person in charge of overseeing self-clean-up or volunteer clean-up.

Contact Name: Adam Guess

Contact Phone Number: 850-261-6171

Adam Guess
Printed Name


Signature—Responsible Party

4/15/25
Date

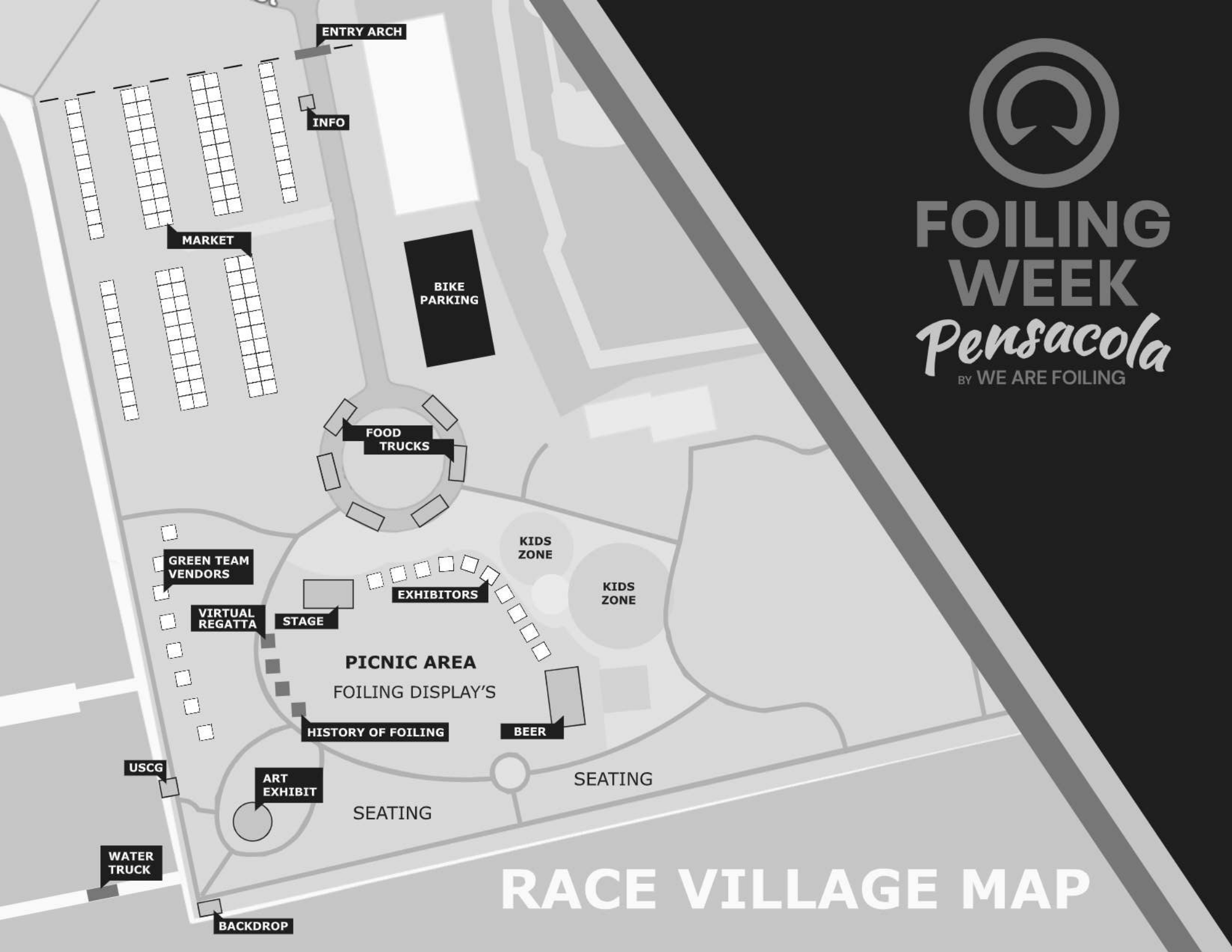
NOTIFICATION OF CLEAN-UP METHOD WILL BE PROVIDED TO THE CODE ENFORCEMENT DEPARTMENT.

SITE PLAN

Site Plan: If stationary structures such as tents, stalls, carts, portable toilets, vendor booths, outdoor exhibits/displays, etc. are to be part of the special event, then a site plan depicting and naming the relevant property(ies), streets, and intersections showing the proposed location and general dimensions of each facility must be included and submitted for review and approval by the Special Events Office. The site plan shall provide evidence of compliance with all the standards for "essential event services" as required herein. Each site plan shall be reviewed by the Special Events Office permitting team for adequate spacing between facilities and the location of facilities on or near rights-of-way to ensure the safe and orderly flow of pedestrian and or vehicular traffic. In the event the site plan fails to adequately address compliance with the "essential event services" and/or if spacing and location is deemed by the special event permitting team to be inadequate for the safe and orderly flow of pedestrian and/or vehicular traffic, the Special Events Office shall provide the applicant with specific comments on the deficiencies of the site plan and require that a revised site plan be submitted. +++THERE MUST BE 20ft CLEARANCE FOR EMERGENCY RESPONSE VEHICLES WHEN SET UP ON A STREET+++

SITE PLAN MAP

Don't worry, we don't expect you to fit it all in this little box. You may include any other versions of your site map with this application.


ENTRY ARCH
INFO
MARKET
BIKE PARKING
FOOD TRUCKS
KIDS ZONE
KIDS ZONE
GREEN TEAM VENDORS
EXHIBITORS
VIRTUAL REGATTA
STAGE
PICNIC AREA
FOILING DISPLAY'S
HISTORY OF FOILING
BEER
USCG
ART EXHIBIT
SEATING
SEATING
WATER TRUCK
BACKDROP
FOILING WEEK
Pensacola
BY WE ARE FOILING
RACE VILLAGE MAP

INSURANCE REQUIREMENTS

In General:

The Event Organizer/Applicant is required to provide liability insurance with coverage limits that depend upon the size, scope, and location of the event. The insurance policy must include coverage for all Event Organizer/Applicant approved event activities, including those activities being provided by third party vendors. The policy must be for the date(s) of the event, including set-up and breakdown days.

Liquor Liability Insurance (if alcohol is sold) or Host Liquor Liability Insurance (if alcohol is given away) must be provided if alcohol is to be present at the event.

Insurance Limits:

Minimum limits for event liability insurance are $1,000,000 per occurrence and in the aggregate depending upon the scope of the event. The minimum limit for Liquor Liability Insurance or Host Liquor Liability Insurance is $1,000,000 each common cause and in the aggregate.

Additional Insured Status:

The City of Pensacola must be listed as an additional insured on all insurance coverage. Other additional insured entities may be required, depending on the scope or location of the event.

Certificate of Insurance:

A Certificate of Insurance evidencing the required insurance must be sent to the Risk Management Office a minimum of ten days prior to the event.

The Certificate Holder should read:

City of Pensacola

Risk Management

P.O. Box 12910

Pensacola, FL 32521

The Certificate may be faxed to (850) 435-1733 or emailed to riskmanagement@cityofpensacola.com

City Code

In the event of any conflict between any provision of this summary document and City Code, the City Code takes precedence.

Pet Friendly Events, Large Banners, Stages, etc.

Coverage must be provided for all activities associated with the event.

Questions?

Please contact the City of Pensacola's Risk Management Office at (850) 435-1731 with any questions. Feel free to have your insurance company contact the Risk Management Office directly regarding your event if you prefer.

STOP HERE IF:

You aren't closing a state road

You aren't requesting a variance to an ordinance such as noise, animals, or alcohol

You aren't renting any city equipment such as barricades, stages, bleachers, or street sweepers (sweepers required for large street festivals and parades)

You aren't having any vendors for food, commercial, nonprofits etc.

Not sure if you are closing a state road? Visit:

https://www.cityofpensacola.com/222/CityView

FOOD VENDOR AND OUTDOOR COOKING REQUIREMENTS

These requirements are based on local, State, and Federal fire and health regulations. The Fire Marshall must approve all food vendors and outdoor cooking on the event site. Propane gas lines shall be inspected whenever the mobile unit moves and documentation showing the inspection by the owner shall be kept in the unit.

If cooking is being done with an open-flame, an officially certified (by the Pensacola Fire Department), rechargeable, and up-to-date fire extinguisher must be present within each food vendor space. That is, each food vendor must have their own fire extinguisher that is tagged and inspected annually, in an easily accessible place

If a propane tank is in use, it must be secured in an upright position. The tank may be secured by bungee cord or rope in a fixed upright position, or it may be placed in a milk crate or similar box with a blat bottom to prevent tipping.
Additionally, all types of fuel in cylinder containers (like helium) must be secured in this manner.

No open-flame cooking may occur under any tent.

Proper containment and disposal of cooking waste (that is waste, water, grease, etc.) must be adhered to. It is the event organizer's responsibility to ensure that vendors comply to local, State, and Federal containment and disposal regulations. It is the responsibility of the event organizer to ensure that proper containers for the collection and disposal of cooking grease are available at the event site.

All tents that are larger than 10' x 10' must have a tent permit, which can be obtained from the 5th Floor at City Hall.

All tent fabric shall meet the flame propagation performance criteria contained in NFPA 701, *Standard Methods of Fire Tests For Flame Propagation of Textiles and Films.* A certificate or photo of label affixed at the time of manufacture to the exterior of the tent are acceptable.

Be aware that there are significant additional requirements for food vendors/food vending area if the event is permitted as "pet-friendly".

The Health Department and the State of Florida issues permits and certificates regarding proper food handling and food vending at events.

Escambia County Environmental Health -
a Division of the Health Department
1300 West Gregory Street
Pensacola, FL 32501

Phone: 850-595-6700
Fax: 850-595-6709

Contact the Fire Marshall with questions about outdoor cooking:

Pensacola Fire Department
Jose Cobbs, Fire Marshal
jcobbs@cityofpensacola.com
(850) 436-5200

VENDOR INFORMATION

List all food and/or beverage vendors who will be participating in the event. Mark the type of vendor they are. If they will be providing both food and beverage services mark both. Outdoor cooking is considered any cooking done out in the open and not in a concession vehicle.

Vendor Type	Business Name	Contact Person	Phone Number	Outdoor Cooking
☐ Food ☐ Beverage				☐ Yes ☐ No
☐ Food ☐ Beverage				☐ Yes ☐ No
☐ Food ☐ Beverage				☐ Yes ☐ No
☐ Food ☐ Beverage				☐ Yes ☐ No
☐ Food ☐ Beverage				☐ Yes ☐ No
☐ Food ☐ Beverage				☐ Yes ☐ No
☐ Food ☐ Beverage				☐ Yes ☐ No
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☐ Food ☐ Beverage				☐ Yes ☐ No
☐ Food ☐ Beverage				☐ Yes ☐ No
☐ Food ☐ Beverage				☐ Yes ☐ No
☐ Food ☐ Beverage				☐ Yes ☐ No
☐ Food ☐ Beverage				☐ Yes ☐ No
☐ Food ☐ Beverage				☐ Yes ☐ No

CITY EQUIPMENT ORDER FORM

Event Name		Event Location PROVIDE ADDRESS/SITE MAP	
Foiling Week Pensacola		Maritime Park (Map attached to permit)	
Load In Date	Load In Time	Load Out Date	Load Out Time
March 27 2026	8am	March 30 2026	8am
Contact Name/Phone			
Adam Guess/ 850-261-6171			

- **Fees and Order Form are due 10 business days prior to the event date to ensure availability and delivery, NO change orders.**
- Tax Exempt Certificate and/or 501(c)3 Documentation is required if the entity is claiming tax exempt and/or non-profit status.
- Equipment rental is based on availability.

EQUIPMENT OPTIONS (check all equipment that is needed)

X **STAGE**

16' x 24' stage with railings and stairs. There is one stage available for rental.

FEE: $515.00 + tax ($553.65) **Cost:** _____

☐ **BLEACHERS**

Bleachers are three tiered and 15' in length. There are six bleacher units available for rental.

FEE: $155.00 + tax per unit ($166.65) **Units Needed:**_____ **Cost:** _____

X **BARRICADES (Not suitable for road closures)**

Barricades are 8' long.

☐ Barricades delivered and picked up by City staff
$5.00 per barricade

☐ Barricades picked up and brought back by renter
$4.00 per barricade

Delivery/Pick-Up Fee $125 for 1-49 barricades. Delivery fee waived for 50+ barricades.

FAILURE TO RETURN BARRICADES TO DELIVERY LOCATION POST EVENT WILL RESULT IN FORFEITURE OF DEPOSIT

Units Needed: 125 **Cost:** _____

☐ **STREET SWEEPER**

Mandatory for parades and any large event deemed necessary by Public Works and Facilities.

FEE: $1,500.00 **Cost:** _____

Total Amount Due: **$**_____

If equipment cannot be delivered/picked up during normal business hours, an additional fee for overtime costs will be charged post event. Failure to pay may result in suspension of equipment delivery services.

There will be a $100 fee assessed for each lost or damaged piece of City equipment.

Signature:_____ Date:_____

PENSACOLA
FLORIDA'S FIRST & FUTURE

Special Variance Request

City of Pensacola
222 West Main Street - Pensacola, FL 32502
Phone: (850) 436-5670 Fax: (850) 436-5199
ngray@cityofpensacola.com

VARIANCE REQUESTED

It is understood that by requesting this variance of the special regulation(s) in regards to the City Parks and/or City Code, the above named person(s)/organization has assured the City of Pensacola that if by receiving approval of the variance any and all damage that may occur as a result of this request will be repaired and invoiced to the Organizer of the activity held in the City Park. This repair must be paid prior to any future approved park rentals. An inspection will be performed immediately following the event to determine if the variance approval that has been granted created the opportunity for damage and if any damage to any City property has occurred.

Variance Requested:

- Envoke Specialy Center for all hours of event
- Exclusive access to Marina from 23rd - 29th march 2026. we may look to have water activity from the marina for the duration of the week long event.
- utalize grassy area for vendor/Staff/VIP parking
- please note, we are currently developing the format for the 2026 event and we may look to use bruces beach for some activation and access into the water.
- The Race Village (same as 2025) would just be for the weekend of the 28 & 29 March 2026.

OFFICE USE ONLY

Variance(s) Approved ☐ YES ☐ NO

Signature: _____ Date: _____

Ben Heistein, Parks and Recreation Director

STATE ROAD CLOSURES—RULES AND REGULATIONS

Use of State Roads (MOT)

Any event that requires the use of a State Road must complete the appropriate paperwork with special event application and submit it to the to ngray@cityofpensacola.com a minimum of SIXTY (60) days prior to the event date(s) for processing. If paperwork is turned in less than 60 days prior to the event, there is no guarantee that the MOT will be submitted in time for review by the State.

Maintenance of Traffic Plan Guidelines (MOT)

If Maintenance of Traffic (MOT) devices are not needed or to be used on the roadway and only police officers are being used, then there will be NO MOT permit required. Florida Administrative Code 14-65.0025(2).

If an MOT is required, it must include the following:

- The MOT Plan must be signed and sealed by a Florida Registered Engineer.
- The MOT plan must conform to the MUTCD and The CURRENT FDOT Standard Plans 102- 600's.
- Name of the department(s) responsible for traffic control (i.e., Pensacola Police Department, etc.).
- Contact information for onsite personnel handling traffic
- Copy of the Pensacola City Council Resolution No. 62-91

GENERAL USE PERMIT:

If there is a lane closure required, but not a road closure then a General Use Permit is required. All General Use Permits must be directly facilitated ~~by the~~ event organizer with the Florida Department of Transportation and filed electronically. Call 850-981-2818 for assistance with the General Use Permit process.

TEMPORARY ROAD CLOSURE PERMIT:

If there is a road closure with a detour, then a Temporary Road Closure Permit is required. The Temporary Road Closure Permit form must be completed ~~by the~~ event organizer and submitted to the City of Pensacola's Traffic Engineer for approval and processing with the Florida Department of Transportation. Call 850-436-5533 or email James Cook at jcook@cityofpensacol.com, for assistance with the Temporary Road Closure Permit process.

STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION

GENERAL USE PERMIT

Date: _____ Permit No.: _____

Name of Applicant or Authorized Agent: _____

Entity (if applicable): _____

(If entity, furnish contact information for responsible representative)

Address: _____ Zip Code: _____

City / State: _____ Telephone No.: _____

Email Address: _____

Activity / Project Site

County: _____ State Road: _____ Section: _____

From Mile Post: _____ To Mile Post: _____

Construction Proposed or Underway: Yes No FM Project No.: _____

Name of Municipality if Work is within Limits: _____

Description of Work Activity: _____

_____

_____

_____

General Provisions

1. Attached any pertinent plans or drawings.
2. Attached notification letters sent to any Utilities both aerial and underground that will be potentially impacted.
3. The designated FDOT Engineer shall be notified 48 hours prior to beginning of work. Contact _____ at (_____) _____
4. All work, materials and equipment shall be subject to inspection and approval by FDOT. Applicants certification of work at completion is required
5. The permittee shall be responsible to place and display safety devices and proper maintenance of traffic in accordance with the latest version of the Department's Design Standards, index series 600, or an alternative plan signed and sealed by a professional Engineer and attached with the permit.
6. All FDOT property shall be restored to its original condition. Any damage to FDOT property as a result of this work shall be repaired and restored in a manner acceptable to the FDOT at the sole expense of the permittee.

Special Provisions

_____

_____

_____

_____

_____

Conditions

1. In the event the permittee fails to meet any of the requirements of this permit by the FDOT, the permitted activity must cease until brought into compliance. If compliance can not be met, then the permit will be rendered void and said work shall be removed from the right of way at no cost to the FDOT.

2. Work shall commence within_____days of permit approval.
Work shall be completed by_____.
(Date)

3. The rights and privileges herein set out are granted only to the extent of the State's right, title and interest in the land to be entered upon and used by the permittee, and the permittee will, at all times, and to the extent permitted by law, assume all risk of the indemnify, defend and save harmless the State of Florida and the FDOT from and against any and all loss, damage, cost or expenses arising in any manner on account of the exercise or attempted exercises by said permittee of the aforesaid rights and privileged.

Applicant

I hereby agree to comply with all terms and conditions set forth and described in this permit.

_____ _____ _____
Printed or Typed Name and Title | Signature | Date

FDOT

Approved By: _____ _____ _____
Printed Designated Engineer | Signature | Date

_____
Title

STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION

TEMPORARY CLOSING OF STATE ROAD PERMIT

Date: _____ Permit No. _____

Governmental Entity

Approving Local Government _____ Contact Person _____

Address _____

Telephone _____ Email _____

Organization Requesting Special Event

Name of Organization _____ Contact Person _____

Address _____

Telephone _____ Email _____

Description of Special Event

Event Title _____ Date of Event _____

Start Time _____ End Time _____

Event Route (attach map) _____

_____

Detour Route (attach map) _____

_____

Law Enforcement Agency Responsible for Traffic Control

Name of Agency _____

US Coast Guard Approval for Controlling Movable Bridge

Not Applicable ☐

Copy of USCG Approval Letter Attached ☐

Bridge Location _____

The Permittee will assume all risk of and indemnify, defend and save harmless the State of Florida and the FDOT from and against any and all loss, damage, cost or expense arising in any manner on account of the exercise of this event.

The Permittee shall be responsible to maintain the portion of the state road it occupies for the duration of this event, free of litter and providing a safe environment to the public.

Signatures of Authorization

Event Coordinator _____ Signature _____ Date _____

Law Enforcement
Name/Title _____ Signature _____ Date _____

Government Official
Name/Title _____ Signature _____ Date _____

FDOT Special Conditions

_____

_____

_____

FDOT Authorization

Name/Title _____ Signature _____ Date _____

Special Event Rental Fees

Required Fees	Amount	Required Fees	Amount
Clean-Up Deposit Multi-Day Event - "stationary", in City Right of Way or Community Maritime Park)	$1,000	Clean-Up Deposit - Single Day - "stationary" or Run, Walk, Bicycle Event, Parade	$500
Permit Fee - Run, Walk, Bicycle Event, similar event up to 5K	$100 + tax	Permit Fee - Parade	$150 + tax
Permit Fee - Run, Walk, Bicycle Event, similar event 5K-10K	$150 + tax	Permit Fee - Single Day or Multi Day - "stationary"	$250 + tax
Permit Fee - Run, Walk, Bicycle Event, similar event over 10K	$250 + tax	Permit Fee - Event with admission charge	$500 + tax
Police - Police Escort (funeral, etc.)	$250	Permit Fee– Single Day event in public right-of-way	$250 + tax
Police - Off-Duty Officers for Security, Safety, Traffic, Alcohol (prices are subject to change depending on event)	One Officer = $150 minimum 5 hours; $30/ hour each additional	Banner Permit - Inspections Office 5th Floor City Hall	$100 or $35 for non-profit
EMT Scheduled through Pensacola Fire Department per unit. (Prices are subject to change depending on event)	$49/hour	Tent Permit - Inspections Office 5th Floor City Hall 850-436-5600	$35 PER Tent
Barricade Rental One Day Event 8ft	$5.00 barricade or $4.00 barricade w/o delivery	Stage Permit - Inspections Office 5th Floor City Hall 850-436-5600	$35
Barricade Rental Multi Day Event 8ft (Call 435-1755)	$4.00 barricade/day or $3.50/barricade/day w/o delivery	City Stage Rental (Raised 16' x 24' stage with stairs and railings)	$515 + tax/delivered
Barricade Delivery Charge Under 50 Barricades	$125	Bleacher Rental (seats 55-60 people each)	$155/bleacher + tax/ delivered
Fireworks Inspection -Inspections Office 5th Floor City Hall	$50	Street Sweepers (for Clean-Up)	$1,500
PARK RENTAL FEES			
Up to 100 People (5 hour time block) (Excludes Community Maritime Park Rentals)	$100 + tax	100 to 500 People (5 hour time block) (Excludes Community Maritime Park Rentals)	$250 + tax
COMMUNITY MARITIME PARK FEES			
Festival Grounds with Utilities (5 hour time block)	$500 + tax	Festival Grounds with Utilities (12 hour time block)	$1000 + tax
Amphitheater (5 hour time block)	$500 + tax	Amphitheater (12 hour time block)	$1000 + tax
Amphitheater, Non-Event Day Load In/Out, Weekday Only	$300 + tax	Exhibition Field, Non-Event Day Load In/Out, Weekday Only	$400 + tax
Exhibition Field (5 hour time block)	$500 + tax	Exhibition Field (12 hour time block)	$1000 + tax
Parking Lot (5 hour time block)	$500 + tax	Parking Lot (12 hour time block)	$1000 + tax
Site Staff	$25 per hour / per person	Amphitheater, Festival Grounds, Restrooms (12 hour time block)	$2300 + tax
Ticket Surcharge per ticket	.50 per ticket	Amphitheater, Festival Grounds, Restrooms, Exhibition Fields (12 hour time block)	$3000 + tax
Event Restrooms	$500 per day + tax	Exhibition Bowl	Pricing Upon Request
Power Plugs (refundable deposit)	$25 each	Non-Profit and Military Rate	20% discount

Not all fees will apply to every event. Some events may incur additional fees for portable restrooms, dumpsters, clean-up, or other miscellaneous fees associated with utilities, set-up, or clean-up. Fees vary for each event and are subject to change. Please direct all questions to the Special Event Permit Coordinator.

FloridaWest
economic development alliance™

31 July 2025

Escambia County Tourism Development Council
221 Palafox Place, Suite 200
Pensacola, Florida 32502

Dear Members of the Tourism Development Council,

On behalf of FloridaWest Economic Development Alliance, I am writing to express our enthusiastic support for continued funding and partnership for **Foiling Week Pensacola 2026**.

Foiling Week 2025, the inaugural edition of this internationally recognized World Sailing Special Event, far exceeded expectations. Per the economic impact report for the event, it brought 181 competitors from 18 countries, filled over 10,000 hotel room nights, and generated more than $2.2 million in media value through broadcast and digital channels, with coverage reaching over 1.5 billion people worldwide. This extraordinary exposure placed The City of Pensacola and Escambia County firmly on the map as a premier destination for high-performance sailing.

In February 2025, FloridaWest entered into a Memorandum of Understanding with The Foiling Organization, committing to a shared vision of making Pensacola the **Center of Excellence** for foiling activities, advanced marine R&D, and sustainable manufacturing in the United States. This aligns directly with our region's broader economic development goals of diversifying industry, leveraging our marine and aerospace assets, and attracting global innovators to Escambia County.

Foiling Week is more than a regatta, it is a catalyst for economic growth, community engagement, and workforce development. Highlights from the 2025 event include:

- Hosting the largest WASZP regatta in North American history
- A vibrant Race Village that welcomed over 6,400 spectators
- Engagement with local students through the Satori Foundation
- Sustainability initiatives with BioDesign Foundation and Ocean Hour
- The first-ever United States Foiling Business Forum, connecting international marine businesses with local opportunities

The Foiling Business Forum was an incredible opportunity for FloridaWest to showcase the sailing cluster, that includes American Magic and the WAVE Program at the University of West Florida. These assets and other infrastructure are in place ready to support maritime manufacturing in Escambia County. As a direct result of the event and the partner dinner we sponsored, FloridaWest generated five potential economic development projects. Based on this activity and the quality of prospects, both domestic and international, this event produced more qualified leads per dollar invested than any other initiative we have undertaken to date.

Looking ahead, Foiling Week Pensacola 2026 is forecasting to **double hotel stays to more than 21,000 room nights** and generate an estimated **$4.5 million in economic impact** for Escambia County. This growth is not speculative, it is the result of a scalable, proven model in Europe built on global partnerships and a successful inaugural year.

We respectfully urge the TDC to **renew and increase its support** for Foiling Week Pensacola 2026. This event offers a rare opportunity to combine tourism promotion, international exposure, and targeted economic development in one cohesive initiative. FloridaWest remains fully committed to supporting its long-term success of Foiling Week and the vision we have begun to build together.

Thank you for your continued leadership and investment in events that elevate Pensacola's global profile.

Sincerely,



Chris Platé
Chief Executive Officer
FloridaWest Economic Development Alliance
chris@floridawesteda.com
850-375-1060

July 30, 2025

Adam Guess

CEO/ Guess Consulting, Inc

Ciao Luca,

Thank you for the follow-up and for sharing the event report. I'm happy to provide some clarifications and a supporting statement based on our coordination and the overall success of the event.

Regarding the comment about resource strain—particularly with reference to Pensacola Mardi Gras—I'd like to clarify that we coordinated extensively in advance with all relevant City departments, including Police, Fire, and EMS. In fact, during early planning stages, we proposed a reduced police presence based on anticipated needs. However, following the tragic events that occurred in New Orleans over New Year's, both the City of Pensacola and the Pensacola Police Department recommended increasing security resources as a precautionary measure. We fully supported and implemented their recommendations, prioritizing public safety and seamless coordination. At no point were we informed of any critical resource conflicts, and emergency services operated smoothly and professionally throughout the event.

As for the attendance numbers in the event report (page 25), they align well with our own observations and tracking data. The methodology used—calculating room nights based on village attendance and distinguishing between locals and visitors—seems valid and reflects the strong draw the event had for out-of-town attendees.

In addition to the physical turnout, the international digital reach of the event was unprecedented for the City of Pensacola. Through our online streaming and virtual race courses, where users across the globe participated in real-time racing simulations, we generated massive international engagement. Spectators and gamers from Europe, Asia, South America, and beyond interacted with the event, immersing themselves in the racing experience from their own countries. This kind of global, interactive exposure is something Pensacola hasn't experienced before and positions the city as a forward-thinking host for innovative and tech-integrated events. It also provided an opportunity to showcase Pensacola's beautiful waterfront, downtown, and community to a global audience.

All in all, this event brought a vibrant international presence to the city, not only in terms of visiting athletes, partners, and vendors, but also through online participation and global engagement. The response has been overwhelmingly positive, and the buzz surrounding the event has opened the door to future growth and deeper international connections.

We strongly believe this event must return and grow. With solid groundwork now established and continued collaboration with the city, next year's edition has the potential to be even more impactful for the local community, economy, and Pensacola's global reputation.

Adam Guess

25 Gilmore Dr, Gulf Breeze FL 32561 +1-850-261-6171

5232 N Meridian Rd
Tallahassee
FL 32312

Performance Regattas

To Whom It May Concern,

Performance Regattas had the opportunity to collaborate with Foiling Week during the 2025 season, and we found the experience to be productive and well-aligned with our goals in the high-performance sailing space.

The organization of the event was solid, and the environment created around it helped support both sailors and partners. We especially appreciated the way Foiling Week connected with local companies in the nautical sector, offering them a relevant platform to engage with the community and industry stakeholders.

From logistics and communication to on-the-water execution, the collaboration was efficient and easy to manage. We felt that both sides brought value to the table and worked well together to deliver a high-quality event.

We look forward to continuing our relationship and building on this foundation for the 2026 season.

Sincerely,

Chris Morrison, CEO

Omer Brand, COO

Performance Regattas

UNIVERSITY of WEST FLORIDA

Department of Mechanical Engineering
11000 University Parkway
Building 4, Office 323
Pensacola, FL 32514

July 31st, 2025

To whom it may concern,

The World Foiling Congress, also known as Foiling Week, took place here in Pensacola Florida from February 24th to March 2nd, 2025. The University of West Florida greatly benefited from Foiling Week in several ways. First, the University has received funding from Triumph Gulf Coast towards a new WAVE (Water and Vessel Engineering) center in Pensacola. The WAVE center will connect students and faculty to foiling companies and teams such as American Magic. The Foiling Week enables WAVE to meet with many new companies and establish important relationships that will greatly benefit WAVE and the University of West Florida. Second, all the activities during Foiling Week gave great exposure to what is happening in Pensacola, Florida. As the founder of WAVE I received many emails and phone calls asking about what is going on and how others can be a part of it. I made many connections with people in the US that were here for the event or had heard about it. Third, the Foiling Week events helped many students and faculty learn more about what is happening around the world in foiling. Many students were inspired by the presentations and wanted to learn more about how they can be a part of foiling.

Foiling Week was the spark of many future activities and efforts around watercraft here in Northwest Florida. Foiling Week was a great event, and I am grateful to be a small part of it.

Regards,



Michael Reynolds, PhD
Associate Professor and Chair
Mechanical Engineering
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TIMOTHY RYSCHON, MD,
PRESIDENT

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RE: FOILING WEEK PENSACOLA 2026

Sail Pensacola Inc is excited to support the return of Foiling Week Pensacola in 2026. Foiling Week Pensacola brings an internationally acclaimed World Sailing Special Event to the Pensacola Bay showcasing all manner of foiling watercraft in a fun, public-facing festival format while delivering world-class racing for competitive foiling enthusiasts from around the World. Having Foiling Week establish its North American footprint in Pensacola is certain to drive more attention to our Bay, beaches, premier watersport venue, and the economic opportunities unique to the Pensacola Maritime ecosystem, compounding its value far beyond a local, regional, continental, and international tourism event.

Sincerely,

Timothy Ryschon, MD, President

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Bristol, RI 02809

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www.ussailing.org

Dear Escambia County,

On behalf of US Sailing, I wanted to send a note of gratitude for your support of Foiling Week Pensacola. The United States is still on the road to foiling's nationwide acceptance and integration to the American sailing scene, and this movement relies heavily on generous counties like yours that support the future of the sport and the evolution of boat and board equipment.

As the national governing body, we recognize our responsibility to endorse new foiling platforms as legitimate activities to enjoy the wind and water, and by providing a home for innovative events like Foiling Week, Pensacola has set itself apart as a community that goes above and beyond to bridge the gap between traditional sailing and emerging foiling classes. Your example is one we celebrate and share with our stakeholders as an illustration of significant contributions in our sport.

Our representatives thoroughly enjoyed being on site and experiencing Escambia County by water and land. From the vibrant energy of sailors at Foiling Week to engaging with the community through events in town, the impact of Foiling Week will continue to resonate throughout the sailing world with Pensacola at the heart of the conversation.

Luca Rizzotti and Scott Over have been very complimentary of your support leading up to and throughout the event and have communicated their trust in you in supporting Foiling Week as agent of change. Foiling Week has established itself as a premier global platform, and US Sailing sees the event as a critical tool for bringing experts like them to the US, providing high quality racing and instruction for athletes, and supercharging the American foiling movement.

We look forward to future US Foiling Weeks with Los Angeles 2028 and its five foiling classes on the horizon and thank you for your investment in Foiling Week Pensacola 2025. The future is bright with events like Foiling Week joining forces with counties like yours to bring sailing into the modern era.

Gratefully yours,
Henry Brauer, *US Sailing Board President*
Marcus Lynch, *US Sailing High Performance Director*

Oggetto: Support for 2026 Foiling Week Proposal – Pensacola
Mittente: Marcus Lynch <marcuslynch@ussailing.org>
Data: 01/08/2025, 15:51
A: Luca Rizzotti <luca@wearefoiling.com>

Dear Luca,

Thank you for your continued relationship and for the work being done toward the 2026 Foiling Week event in Pensacola. Foiling Week Pensacola 2025 was a great success, and we are fully supportive of you building on the foundations for 2026 and beyond.

The events you host are globally recognized as leading in the foiling space, and US Sailing is proud to support your efforts. Looking ahead, we are supportive of the proposal for Pensacola to host the 2026 Foiling Week.

We value the opportunity to continue working together and look forward to further collaboration in delivering another high quality event that supports the growth of foiling and innovation in sailing across the U.S.

Best regards,
Marcus
Marcus Lynch (he/him)
High Performance Director
US Sailing
(401) 342-7949
marcuslynch@ussailing.org



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DONATE to US Sailing



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Foiling Week Pensacola – Comprehensive Marketing Plan (FY2026)- DRAFT

Submission to Pensacola Tourist Development Council (TDC)

Foiling Week Pensacola is a premier international hydrofoil sailing festival and World Sailing Special Event poised to establish Pensacola as the "Foiling Capital" of the United States. Following a highly successful inaugural edition in 2025, this marketing plan outlines a strategic roadmap for growing the event's tourism impact, global reach, and community integration in 2026 and beyond. It maintains the core goals and strategies of the original plan while incorporating updated elements – including featuring the World Foiling Series in 2026 – to ensure Pensacola continues to shine on the world stage of sailing.

Goals

- **Elevate Pensacola as a Global Foiling Destination:** Position Pensacola Bay as a world-class venue for hydrofoil sailing. In 2026, Foiling Week Pensacola will be a key stop of the World Foiling Series, attracting elite sailors and enthusiasts from around the globe. The event's prestigious status as a World Sailing Special Event underscores Pensacola's prominence on the international sailing calendar.
- **Drive Tourism and Economic Impact:** Leverage the event to generate substantial tourism benefits for Escambia County, particularly in the spring shoulder season. Our goal is to exceed the 10,243 hotel room nights **(2025 actual)** achieved in the first year by at least 75% in 2026, filling hotels and boosting local businesses during a traditionally off-peak period. The nine-day event is strategically scheduled in late March to extend visitor stays over weekdays, increasing mid-week occupancy. We aim for **300+ competitors** (more than doubling 2025's ~180) and thousands of spectators, resulting in appreciable direct spending on lodging, dining, and attractions in the Pensacola area.
- **Expand Participation and Audience Reach:** Grow both the participant base and the spectator/online audience annually. Foiling Week Pensacola 2025 saw 176 foiling boats and boards on the water, representing 18 countries across five continents – the largest gathering of foiling craft ever in North America. Building on this, our 2026 goal is to attract an even broader international field and greater out-of-state attendance. We will amplify global media exposure from the **90.4 million** potential reach achieved in 2025, targeting over 100 million in 2026 with enhanced broadcast distribution. The event's media coverage and content will be leveraged to achieve an **equivalent advertising value** exceeding $3 million (2025 baseline: $630,000), delivering outstanding ROI in global visibility for Pensacola.
- **Community Integration and Legacy:** Ensure the event benefits and engages the local community, leaving a lasting positive legacy. This includes robust educational outreach to local youth and students, partnerships with area institutions and businesses, and volunteer opportunities. A core aim is to inspire the next generation of sailors and innovators in Pensacola by showcasing cutting-edge sailing technology and fostering skills that can lead to marine industry jobs. The event will continue to offer free public

access to the Race Village and integrate with local culture (as seen in 2025's alignment with downtown festivals), solidifying community support and pride in Pensacola's status as a hub of innovation and sport.

Target Audiences

Our marketing efforts will focus on several key target segments to maximize participation and tourism inflow:

- **Competitive Sailing Community (Domestic & International):** Competitive dinghy, skiff, and board sailors worldwide who are active in foiling classes. This includes professional and amateur sailors from North America, Europe, Oceania, South America, and Asia. These athletes are primary participants, and we will reach them through sailing federations, class associations, regatta circuits, and international sailing media. **Goal:** Drive strong registration numbers (300+ competitors) by promoting Pensacola as a must-visit venue on the global foiling circuit (especially as part of the World Foiling Series).
- **Recreational Water Sports Enthusiasts:** Broader sailing and boating enthusiasts, kiteboarders, windsurfers, and fans of high-performance water sports. This group includes individuals and families who may travel to Pensacola to watch the races, enjoy the foiling technology displays, or even participate in amateur clinics. We target these visitors through digital advertising on sailing/outdoor adventure platforms, social media campaigns, and partnerships with clubs and coastal tourism boards. **Goal:** Boost spectator travel and local attendance, aiming to surpass the ~6,600 visitors who attended the 2025 race village, thereby increasing tourist spend in the region.
- **Local and Regional Community:** Residents of Pensacola and the broader Gulf Coast region (Florida Panhandle, Alabama, Mississippi) who can easily attend and contribute to the event atmosphere. Marketing to this audience will emphasize the free downtown **Foiling Village** experience – including food, live music, and hands-on activities – positioning it as a family-friendly festival and a source of community pride. **Goal:** Achieve strong local turnout and volunteer engagement, fostering community ownership of the event and support for it becoming an annual tradition.
- **Youth, Students, and STEM Enthusiasts:** A critical audience for our educational outreach initiatives. This includes school-aged children, high school and college students (especially those in STEM programs), and youth sailors in training. We will coordinate with schools, youth sailing programs, University of West Florida (UWF), and the Institute for Human and Machine Cognition (IHMC) to involve students in event activities, tech talks, and on-water clinics. **Goal:** Engage hundreds of local youths through field trips, demonstrations, and internship/volunteer roles, using the excitement of foiling to spark interest in science, engineering, and sailing.
- **Tourism & Business Stakeholders (Secondary Audience):** While not the direct consumer of event promotions, this group – including local hospitality businesses, potential sponsors, and travel operators – is crucial for amplifying our marketing reach. We will keep hoteliers, restaurants, and tour providers informed and involved so they become event ambassadors (offering package deals, displaying posters, etc.). We'll also communicate the event's successes to sponsors and the Pensacola business community to encourage investment and partnerships. **Goal:** Strengthen stakeholder buy-in and

collaborative marketing (e.g., cross-promotion through Visit Pensacola and partner channels), ensuring the event's growth is supported by the wider community and private sector.

Multi-Channel Marketing Strategy

Foiling Week Pensacola will execute a robust multi-channel marketing campaign to reach these audiences and achieve our growth objectives. Each channel is tailored to engage the target demographics most effectively, while a cohesive message ties all channels together: Pensacola is the premier place in the U.S. to witness and experience the future of sailing. Key components of our strategy include:

Digital Marketing

- **Website & Email Marketing:** Maintain and regularly update the official Foiling Week website (and dedicated Pensacola event pages) with 2026 event details, schedules, and registration information. Utilize email newsletters to past participants, class associations, and mailing lists from sailing organizations to announce the 2026 event and provide ongoing updates (registration opening, travel info, etc.). Clear calls-to-action ("Register Now", "Plan Your Visit") will drive conversions. We will also leverage the Pensacola Beach and Visit Pensacola websites for event promotion and tourism information, ensuring prospective visitors have easy access to accommodation and destination guides.
- **Social Media Campaigns:** Expand our social media presence to build excitement both locally and internationally. A content calendar will deliver engaging posts across **Instagram, Facebook, YouTube, and TikTok** (the latter two to tap into younger and broader audiences). Content will include high-impact visuals from the 2025 event (foiling boats soaring above the water, crowds at the race village), athlete spotlights, behind-the-scenes looks at preparations, and Pensacola destination highlights (beautiful bay scenery, local attractions). We will use event-specific hashtags (e.g. **#FoilingWeekPensacola**) alongside popular sailing tags to amplify reach. In 2025, our social media team produced over 100 posts and stories (115 Instagram stories, 59 IG posts, 40 FB posts), resulting in widespread engagement. For 2026, we plan targeted social media ad buys (Facebook/Instagram) focused on sailing interests and travel intenders in key markets (major U.S. sailing hubs, Europe, Australia/NZ), to convert interest into event registrations and travel bookings. We will also foster online community by interacting with followers, answering questions about Pensacola travel, and sharing user-generated content from participants.
- **Online Video & Streaming:** Capitalize on the spectacular nature of foiling through video. In the lead-up, we will release teaser videos and athlete interviews on YouTube and social channels. During the event, live streaming of races or highlights will be broadcast on platforms like YouTube or Facebook Live, allowing global fans to follow the action in Pensacola. We will collaborate with **Foiling Week's global media team** to ensure high production quality; in 2025 our media crew generated ~8.5 hours of edited video (including daily highlight reels and news releases). For 2026, these videos will be strategically distributed through World Sailing and international sailing websites as part of the World Foiling Series promotion, further increasing Pensacola's exposure.

- **Virtual Engagement:** Continue the successful **Virtual Regatta** online game integration. In 2025, over 8,000 unique players participated in a virtual sailing race mirroring Foiling Week Pensacola, which kept remote audiences engaged and thinking about Pensacola. We plan to expand virtual racing challenges in 2026 and incorporate real-time data from the actual races, if possible, to enhance the interactive fan experience. Additionally, we will explore augmented reality (AR) filters on Instagram/Snapchat (for example, a filter that places a foiling boat in the user's environment with Pensacola branding) to create buzz and encourage shares.

Broadcast & Traditional Media

- **Press Releases & News Media:** Issue a series of press releases to local, national, and international media at key milestones: event announcement (mid-2025), registration opening, major sponsorships or partnerships, and a pre-event media advisory highlighting story angles (e.g. local hero stories, technological innovations, human-interest pieces such as an inspiring youth competitor). In 2025, we secured coverage through at least 7 global press releases and earned media interviews (including TV news features and radio spots). For 2026, our goal is to broaden media pickup by pitching to travel writers and sports journalists, positioning Foiling Week Pensacola as a unique tourism draw (combining world-class racing with a festival atmosphere and Pensacola's charm). We will emphasize that Pensacola is hosting a **World Foiling Series** event – a distinction that adds newsworthiness – and leverage World Sailing's publicity channels for additional reach.
- **Television & Radio:** Work closely with local TV stations and radio to promote the event in the region. We will schedule interviews and segments with event representatives, sailing athletes, and local stakeholders in the weeks leading up to the event to drive community awareness. In 2025, coverage included a TV interview with America's Cup sailor **Riley Gibbs** (training in Pensacola) alongside a former Blue Angels pilot, creatively linking Pensacola's naval aviation heritage with the "flying boats" of foiling. We plan similar media opportunities highlighting Pensacola's unique story: for example, a feature on how the presence of the American Magic sailing team and the foiling event series is transforming Pensacola into a high-tech sailing hub. Live radio broadcasts (such as morning shows on event days) and on-site reporting from the Race Village will be arranged to capture the event's excitement and encourage any last-minute attendees.
- **Event Broadcast & Highlight Shows:** For a broader audience, we intend to produce a post-event televised highlight program (or digital video series) summarizing the week's races and festival activities. This could be offered to sailing-oriented TV networks or content partners (e.g., CBS Sports Network's sailing segments, Olympic Channel, or streamed on YouTube Sailing channels). The aim is to package Pensacola's event as compelling content that showcases both the sport and the destination, thereby reaching viewers who may then plan to attend in future years. Additionally, as part of the World Foiling Series, there may be opportunities to collaborate on a series-wide broadcast package – we will actively pursue inclusion of Pensacola's stop in any global broadcast arrangements.
-

Influencer and Ambassador Engagement

- **Sailing Influencers & Athletes:** Engage prominent figures in the sailing and foiling world to act as ambassadors for Foiling Week Pensacola 2026. This includes champion sailors, America's Cup team members training in Pensacola (American Magic athletes), and social media influencers known in the sailing community. We will invite these individuals to share their experiences and excitement about Pensacola – for instance, through short testimonial videos or takeover posts on our channels. By highlighting that world-class competitors are coming (and love the venue), we build credibility and buzz among competitive sailors and fans. We also plan to feature diverse voices (including top female foilers and youth champions) as influencers to broaden the appeal and inspire new audiences.
- **Local and Regional Influencers:** Partner with travel and lifestyle influencers in the Southeast U.S. to promote the event as a must-visit experience. We will host a few influential bloggers/vloggers during the event for first-hand coverage (offering them unique experiences like a ride on a chase boat to film the action, or an insider tour of the event operations). Their content (blogs, Instagram stories, YouTube vlogs) will highlight Pensacola's attractions – from the thrilling foiling races to our beaches, seafood, and downtown scene – reaching audiences that follow general travel and boosting Pensacola's profile.
- **Cross-Promotion with Partners:** Utilize the networks of our partners and sponsors. For example, coordinate with American Magic to share event announcements on their channels (they have a significant following of sailing enthusiasts who are likely interested in foiling events). We will also seek co-marketing with World Sailing and class associations: e.g., have the **foiling classes (moth, kitefoil, wingfoil, etc.)** share Pensacola event content with their memberships. These collaborations significantly extend our reach with authentic endorsements.
- **Community Champions:** Identify local "champions" – respected figures in Pensacola (business leaders, educators, or even the Blue Angels team members) – who can advocate for the event in community meetings, tourism forums, and on personal social media. Their support can galvanize local interest and lend a hometown pride angle to promotions ("Pensacola is hosting a world-class event, come be part of it!"). We will provide these ambassadors with talking points, promotional materials, and perhaps a special role during the event (such as emceeing a ceremony or leading a welcome for international guests).

Travel Packages & Tourism Promotions

- **Collaborations with Visit Pensacola and Hotels:** Work hand-in-hand with Visit Pensacola to develop attractive travel packages for participants and spectators. We are negotiating special **hotel rates** and blocks during the event week to ensure availability and affordability, with a focus on downtown and beach accommodations. These will be promoted on event and tourism websites ("Book your Foiling Week stay – partner hotels offering 20% off for attendees") and through direct outreach to registered sailors. In addition, we will encourage hotels to create **Foiling Week Pensacola** packages (including perks like shuttle service to the venue or breakfast vouchers) to enhance visitor

experience. Our goal is to smoothly convert interest into actual trip bookings, contributing to our target of >20,000 room nights in 2026.

- **Air Travel and Transportation:** Although Pensacola International Airport offers convenient access, we will explore partnerships with airlines (for example, a discount code or group rate for event attendees coming from key hubs like NYC, LA, London). We will also coordinate with rental car agencies or rideshare companies for any event-week promotions. These efforts will be communicated on our website's "Plan Your Trip" section, making it easy for international visitors to find travel information.
- **Experience Packages:** Develop themed experience packages that bundle the event with local attractions to entice visitors to extend their stay. For instance, a "Foiling + Fishing Adventure" package could combine attending the regatta with a charter fishing trip, or a "Foiling Week Family Fun" package could include tickets or discounts to the Pensacola aviation museum, beach activities, or eco-tours in addition to event access. By highlighting the full range of activities Pensacola offers, we not only draw more visitors but also spread economic benefits across different local businesses. These packages will be marketed via tourism outlets and social media (e.g., "Make it a vacation: Enjoy world-class sailing and a beach getaway in one trip!").
- **Regional Outreach:** Promote the event in drive markets (within a few hours' drive of Pensacola). We will run targeted ads and PR in cities like New Orleans, Atlanta, Tampa, and throughout the Florida Panhandle, emphasizing the unique spectacle of Foiling Week and Pensacola's attractions. Weekend getaway pitches will be used (e.g., "Come for the foiling races, stay for the beach sunsets and seafood"). Partnerships with regional travel bloggers or inclusion in regional event calendars will support this outreach. The intent is to draw not only hardcore sailing fans but general tourists looking for an exciting event to attend during spring.

Educational Outreach & Community Engagement

- **Schools and Youth Programs:** Expand our partnership with local schools and youth organizations to make Foiling Week an educational opportunity. In 2025, a **Foiling Symposium** at the Race Village featured discussions on foiling technology and sustainability (#Regeneration theme), which several school groups attended. For 2026, we will formalize a "Schools Day" during the event week: inviting area schools (middle, high school, and college STEM clubs) to attend the Race Village in a guided program. This may include Q&A sessions with engineers and sailors, demonstrations of how hydrofoils work, and interactive exhibits (possibly with IHMC showcasing related tech or UWF engineering students presenting projects). We will provide teachers with pre-event educational materials to tie into science and physics curricula, so the field trip has clear learning outcomes.
- **Try Sailing / Try Foiling Clinics:** Continue and grow the popular **"try out" sessions** for the public. In the 2025 Race Village, visitors could try boards and small foiling craft under instructor supervision – an initiative that demystified the sport and encouraged new people to get involved. In 2026, we plan to offer more extensive clinics: a beginner sailing afternoon where local youth (especially from underrepresented communities) can learn basics on a simulator or in a stable foiling dinghy, supervised by certified coaches. We'll work with organizations like **Sail Pensacola (the local non-profit)** to recruit

participants and instructors. This not only builds grassroots sailing interest but also connects the event to community health by promoting outdoor recreation.

- **University and Institute Collaboration:** Deepen our integration with UWF and IHMC. For example, we will invite IHMC researchers to present at the Foiling Symposium on topics like aerodynamics or human-performance aspects of foiling, bridging the gap between sport and science. We also intend to offer internship roles to UWF hospitality and sports management students, letting them gain experience in event operations/marketing as part of Foiling Week. Such involvement strengthens community ties and builds local expertise for sustaining the event in future years.
- **Volunteer Program:** A strong volunteer base is key to community integration. We will launch a volunteer recruitment drive in late 2025, targeting local sailing club members, university students, and civic groups. Volunteers will be involved in various aspects (race management support, visitor assistance at the village, environmental cleanup teams, etc.). We plan to host volunteer orientation sessions that double as community social events (e.g., a kickoff BBQ) to foster a sense of ownership and excitement among locals. Recognizing volunteers publicly (thanking them in media, providing certificates or event-branded apparel) will further cement goodwill.
- **Legacy and Sustainability Initiatives:** Emphasize that Foiling Week Pensacola is not just a one-off event but part of a long-term vision for Pensacola. We will communicate how the event, with TDC support, contributes to the **Pensacola/Escambia County Strategic Plan** by attracting international visitors and high-tech sports, inspiring youth, and even potentially incubating a local marine tech industry. Our 2026 event will again champion sustainability (building on the 2025 theme of "#Regeneration"). We'll implement eco-friendly measures (e.g., beach clean-ups, single-use plastic reduction, carbon offset for event operations) and highlight them in marketing—appealing to environmentally conscious audiences and aligning with the community's values.

Budget and ROI Overview

Budget Strategy: The marketing budget for Foiling Week Pensacola 2026 is designed to efficiently deploy both TDC funds and private sponsorship contributions to maximize promotional impact and visitor yield. Below is an overview of the planned allocation of the ~$1,000,000 total program budget (with a request of $500,000 from TDC, matched by other sources):

- **Digital Marketing & Media Production – $250,000:** This covers content creation (professional photography/videography, social media content production), digital advertising buys, website management, and live streaming infrastructure. A significant investment here is justified by the global online reach; for example, our 2025 digital content yielded an estimated $630k in media value from social and news mentions, a figure we plan to substantially increase with boosted investment.
- **Broadcast, PR & Influencer Initiatives – $150,000:** Costs include PR agency support to secure media coverage, travel and hospitality for key influencers or media personnel (bringing in high-profile content creators or journalists to Pensacola), and production of a post-event highlight program for broadcast. By amplifying earned media and influencer word-of-mouth, we extend Pensacola's brand far beyond what paid ads alone could do.

- **Tourism Packaging & Hospitality – $50,000:** Budgeted to develop and promote travel packages (including any subsidies for hotel blocks, cooperative marketing with Visit Pensacola, and on-site hospitality events for travel industry reps). This investment is aimed at converting interest into actual visitation and ensuring a quality experience that encourages repeat tourism.
- **Community Outreach & On-Site Experience – $75,000:** This includes educational program materials, local advertising (billboards, local radio spots to drive community attendance), Race Village setup related to visitor experience (signage, interactive exhibit costs), and volunteer program expenses (training, uniforms, appreciation events). These efforts enhance on-site engagement and strengthen the community bond, which indirectly boosts word-of-mouth marketing and long-term support.
- **Event Operations (Marketing-Related) – $125,000:** Certain operational costs intersect with marketing objectives, such as the creation of a high-profile spectator venue and running safe, visually impressive races. This budget portion covers items like spectator viewing facilities at Maritime Park, audio-visual equipment for public commentary and presentations, safety measures that allow closer public access, and race management resources that ensure a thrilling but secure spectacle for attendees and media. While these are operational, they contribute directly to the marketability and positive impression of the event.
- **Contingency and Evaluation – $50,000:** A reserve for unplanned promotional opportunities (e.g., a chance to sponsor a segment on a national sports show, last-minute advertising boosts if registration is lagging in a certain demographic) and for post-event analysis (contracting a research firm to measure economic impact, visitor satisfaction surveys, etc.). Rigorous evaluation will help quantify the ROI to the county and inform marketing improvements for subsequent years.

Note: No funds are allocated to salaries of permanent staff – Foiling Events US Inc. operates with a lean structure and no full-time employees on payroll, instead contracting experts and agencies as needed. This ensures that TDC funding goes directly into program execution and promotion rather than overhead.

Return on Investment (ROI): The anticipated returns on this budget are significant for Pensacola and Escambia County, aligning with TDC's goals for tourism development:

- **Tourism Economic Impact:** With an expected **300+ competitors and their entourages, thousands of spectators, and 9 days of activity**, we project over 15,000 hotel room nights in 2026 (up from 10,243 in 2025). This translates to roughly $2.5–3 million in direct lodging revenue (estimating an average nightly rate), plus additional spending on food, entertainment, retail, and transportation. Conservative models suggest a total direct spend of **$5+ million** in the local economy from event-related tourism, which would yield a strong return in sales and bed tax revenues. For every $1 of TDC funding, the event could generate over $10 in direct visitor spending, not counting multiplier effects.
- **Media Value and Destination Branding:** The global media exposure from Foiling Week Pensacola functions as an extended advertising campaign for the destination. In 2025, coverage and content distribution reached an audience of over 90 million worldwide, with an estimated advertising value equivalency of ~$630,000. With the

enhancements in 2026 (World Foiling Series affiliation, increased media push), we aim to achieve **media impressions well into nine figures**, potentially worth **$3 million or more** in paid media value. This is visibility that the county gains in markets across Europe, Asia, and the Americas – branding Pensacola as a forward-looking, attractive place to visit. The long-term ROI of such branding is incalculable but real: it can stimulate future tourism outside the event dates and even interest in Pensacola as a venue for other international events.

- **Community and Social ROI:** While harder to quantify, the benefits to the local community are substantial. The event provides youth education opportunities, inspires local sailing and technology initiatives, and fosters civic pride. The partnership with local organizations and businesses ensures that a significant portion of event expenditures (vendors, services) recirculates in the local economy. Moreover, by developing a signature annual event, Pensacola strengthens its cultural and recreational offerings for residents. A successful 2026 event, supported by TDC funding, sets the stage for sustainable growth of Foiling Week Pensacola in subsequent years – moving towards self-sufficiency with increased sponsor revenue and possibly reducing the need for public funding as ROI accumulates.
- **Performance Metrics:** We will closely track key performance indicators to measure success and ROI, reporting these back to the TDC in our post-event report. Metrics include: number of participants (with breakdown of out-of-town vs local), hotel room nights and length of stay, estimated visitor spending, media impressions and AVE (Advertising Value Equivalency), social media engagement stats, and community engagement numbers (volunteers, students reached). All metrics will be compared against targets and 2025 baselines. For example, a target KPI is "Competitor count: 300+ (2025 baseline 176)" or "Social media reach: 20% increase from 2025." This data-driven approach ensures accountability and helps demonstrate the concrete returns on the TDC's investment.

Promotional Timeline & Key Milestones

A coordinated promotional calendar has been developed to roll out marketing activities in phases, maximizing momentum as the 2026 event approaches. Below is the timeline of key marketing initiatives and milestones:

- **Spring–Summer 2025 (Apr – Jul 2025): Post-Event Analysis & Early Outreach** – Immediately after the 2025 event, conduct debrief meetings and analyze survey feedback and metrics to refine marketing tactics. Secure 2026 event dates and World Foiling Series inclusion; announce the 2026 dates early (press release and website update by June 2025) to capture interest from international class schedules. Over the summer, our team will attend/promote at other major sailing events (e.g., Foiling Week Malcesine in Italy in June 2025) distributing Pensacola save-the-date flyers and networking with class leaders to seed the word globally. Initial outreach to potential sponsors and partners will also begin in this window, laying the groundwork for later announcements.
- **Fall 2025 (Aug – Oct 2025): Launch of Marketing Campaign** – Unveil the creative theme for 2026 and kick off digital campaigns. In August, release a teaser video ("Foiling Week Pensacola is back – Bigger in 2026!") across social media. September will see the

opening of competitor **registration** (timed roughly ~6 months out from event); a coordinated push will include an email blast to 2025 participants and class mailing lists, and targeted ads encouraging early sign-ups (perhaps with an early-bird entry incentive). Press release in early September to sailing media announcing that registration is open and highlighting the World Foiling Series aspect. By October, confirm any major international events (e.g., a world championship race or special exhibition) that will be part of Foiling Week 2026 and promote these in our materials to drive excitement. Locally, begin volunteer recruitment announcements through community channels.

- **Winter 2025/26 (Nov 2025 – Jan 2026): Building Momentum & Local Engagement** – As the new year approaches, intensify content releases and local promotions. November will feature the reveal of any high-profile athletes committed to attending ("Olympian X and World Champion Y will compete in Pensacola") via social posts and press notes. In December, run holiday-themed promotions (for example, "Give the gift of experience – a trip to Pensacola's Foiling Week 2026!") on social media and travel sites, capitalizing on people planning winter getaways. January 2026: conduct a **media tour** – invite local TV/radio to a "100 Days to Foiling Week" media day, possibly including a demo sail if weather permits or a tour of the American Magic training base to tie in the story. This will regenerate coverage after the holidays and keep the event in the public eye. Also in January, finalize and publish the **Event Schedule & Program** on the website, including details of the Foiling Village attractions, symposium topics, and any community events, so attendees can plan their visits.
- **February 2026: Intensive Promotion & Final Countdown** – With roughly one month to go, step up advertising and community touchpoints. Paid digital ads will peak in this period, retargeting anyone who has engaged with our content but not yet registered or booked (using pixels from our website). We'll also push out weekly content series: e.g., "Foil Facts Fridays" (educational snippets about foiling or Pensacola trivia to maintain interest) and "Competitor Spotlights" highlighting stories of a few sailors coming to the event. Mid-February, hold a press conference in Pensacola (potentially at City Hall or the Visitor Center) with city officials, organizers, and sponsors to underline community support and expected impact – invite media to ask questions, and use this platform to issue a final public call to action for attendance. Volunteer training sessions will occur in this month, generating additional local word-of-mouth. By late Feb, coordinate with Maritime Park and city services on installing signage and banners around town ("Welcome Foiling Week visitors!") to visually reinforce the upcoming event for residents and early arrivals.
- **Event Week (Late March 2026): On-Site Marketing & Live Coverage** – As Foiling Week unfolds, our marketing activity shifts to on-site engagement and real-time content. Each day of the event, our media team will produce **daily highlight videos and photo galleries** to post online by each evening, capturing dramatic race footage and festival scenes. These will be widely shared (and provided to media outlets for same-day use). We'll manage active social media live coverage: live-tweeting race results, Instagram Live tours of the Race Village, and responding to spectator posts. VIP and media hospitality events (such as a welcome reception with city dignitaries and key sponsors) will be held to strengthen relationships. We will also facilitate any **live broadcasts** (local radio doing a live show from the village, etc.) during peak weekend days. Importantly, we will gather data during the event – foot traffic counts at the village, monitoring of

social media mentions – to feed into post-event reports. Throughout the week, ensure that every success (record attendance numbers, notable visitors, any new records on the water) is quickly communicated via press release or social updates to keep positive news in circulation.

- **Post-Event 2026 (April – May 2026): Follow-up and Reporting** – Immediately after event conclusion, push out a comprehensive press release touting the event's successes: e.g., "Foiling Week Pensacola 2026 draws X sailors from Y countries, generates Z visitor nights and breaks attendance records." Include quotes from officials and participants praising the venue and experience. This not only cements the achievement publicly but also serves as an early promotion for the next edition. We will thank the community and partners on social media and share a recap video that can live on as a promotional tool. In April and May, focus on ROI documentation: work with Visit Pensacola and local hotels to gather actualized tourism stats, compile social/media analytics, and prepare the annual report for TDC (as required for grant recipients). An internal debrief will identify lessons learned. By early summer 2026, planning for 2027 will quietly begin, using 2026's outcomes to attract new sponsors and potentially bid for even larger events or championships to fold into Foiling Week Pensacola's schedule – keeping the virtuous cycle of growth in motion.

Creative Concepts and Messaging

The creative direction for Foiling Week Pensacola centers on the fusion of **high-tech excitement, Pensacola's coastal charm, and community inclusivity**. Our messaging will consistently highlight not just the races, but the *experience* of Foiling Week in Pensacola. Key creative concepts include:

- **"Where Flying on Water Becomes Reality" –** A tagline conveying the thrilling essence of foiling and connecting it to Pensacola. Many of our visuals and graphics will play on the idea of flight – a nod to Pensacola's Navy aviation heritage – showing hydrofoil sailboats seemingly flying above the bay. For instance, marketing imagery might feature a foiling catamaran airborne off a wave with the Pensacola skyline in the background, paired with the phrase "Come See the Future of Sailing Take Flight in Pensacola." This positions the city as the backdrop of something futuristic and exciting.
- **Pensacola as the Foiling Capital & Innovator –** We will brand Pensacola during the event as the **"Foiling Capital of the U.S."** – a place at the forefront of a new wave in sailing. This messaging will be reinforced by showcasing local contributions to innovation: for example, stories about collaboration with IHMC or the presence of American Magic's training camp, portraying Pensacola as a nexus for cutting-edge marine technology. In creative materials, we'll include logos of World Sailing and the World Foiling Series to emphasize the event's prestige, along with the Pensacola name/logo, effectively associating Pensacola with world-class sailing in all communications.
- **Visual Identity & Design Elements –** The event's visual identity will align with Foiling Week's global branding (modern, energetic graphics) while incorporating local flavor. Expect a color palette inspired by Pensacola's environment – emerald blue waters, sunsets, and white sands – alongside sleek graphic elements symbolizing foils/wings. The

2026 event poster, for example, will likely depict a collage of foiling craft (moth dinghies, kiteboards, foiling windsurfers) racing on Pensacola Bay with the tagline and event dates prominent. All creative outputs (posters, social media graphics, merchandise) will maintain this consistent branding for recognition. We will also produce **merchandise and collateral** (shirts, hats, stickers, brochures) that carry these designs, turning participants and volunteers into walking ambassadors for the Pensacola foiling brand.

- **Storytelling Themes –** Beyond taglines, our content will tell compelling stories: the international sailors coming to Pensacola (e.g. "Meet the Team from Spain – traveling 4,500 miles to foil on our bay!"), the local sailor making his/her debut, or the family that discovered Pensacola through last year's event and returned. We will weave human-interest angles into our media outreach and social narratives, which makes the marketing more relatable and shareable. A special emphasis will be on **youth and sustainability** themes, as these resonate widely: for instance, highlighting a junior foiling champion or how our event pledges environmental responsibility (continuing the #Regeneration theme in practical ways for 2026).
- **Community-Friendly Messaging –** To ensure local residents feel this event is *for them* and not just for outsiders, our local marketing will underscore the festival aspect: "**Foiling Week Festival – Fun for All Ages**." Creative concepts for the race village include calling it a "**Hydrofoil Innovation Expo**" or "**Foiling Festival**" in promotions, emphasizing the interactive and entertainment components (live music, food trucks, tech demos). By marketing it in this way, even those unfamiliar with sailing will be intrigued to come down to the waterfront to see what it's about – effectively expanding our audience. We will avoid overly technical jargon in mass marketing; instead of saying "Sailboat Regatta," we say "Flying Boats racing at speeds up to 30+ knots," which is more likely to catch the eye of a non-sailor and communicate the excitement in layman's terms.
- **Integration of Pensacola's Identity –** All creative work will tie back to Pensacola's unique identity as a destination. This includes featuring imagery of not only the on-water action but also iconic local scenes (the Pensacola Beach sign, historic downtown, Blue Angels jets, etc.) in b-roll and social posts, to reinforce that this event is deeply connected to place. We want anyone who sees our content to remember *Pensacola*. Our partnership with local cultural groups (for instance, involving a Pensacola Mardi Gras troupe or a Navy band during ceremonies) will also appear in creative outputs, showing that the event honors local culture and community. By blending the international spectacle with local authenticity, the marketing materials will appeal to both an external audience (as an enticing travel event) and the local audience (as a point of pride).

In summary, Foiling Week Pensacola's marketing plan for 2026 is a comprehensive, multi-faceted approach that builds on proven strategies and the inaugural event's data-driven insights. By maintaining a clear structure of goals, targeting well-defined audiences, engaging through multiple channels, and delivering consistent, compelling messaging, we will significantly grow the event's footprint. The inclusion of the World Foiling Series elevates Pensacola's global standing, while the removal of earlier class-specific plans streamlines our focus on the broader foiling festival experience. With strong support from the TDC and community partners, Foiling Week Pensacola 2026 is poised to set new benchmarks in tourism impact and pave the way for Pensacola to thrive as an international foiling destination for years to come. The return on the

TDC's investment will be seen not only in impressive visitor numbers and economic metrics, but in the enduring legacy of a world-class event that showcases the very best of Pensacola – its waters, its innovation, and its welcoming spirit.

FOILING WEEK Pensacola

2026 FOILING WEEK PENSACOLA BUDGET

	COST USD
REVENUES	**1,050,250**
Sponsors	380,000
Host City Fee's	500,000
Entry Fees	90,250
Venue Specific Income	80,000
COSTS	**1,050,182**
Pre-Event Costs	30,000
Race Management	84,195
Event Communications	100,000
PR & Media	50,000
Marketing Campaign	150,000
Venue Costs	71,511
Event Travel	122,100
VIP Hospitality	8,950
Clothing	5,500
Commercial	5,000
Legal, Insurance & Accounting	31,500
Other costs	500
Human Resources	325,000
Contingencies	65,926
TOTAL REVENUES	**1,050,250**
TOTAL COSTS	**1,050,182**
END RESULT	**68**

Summary

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March 21

CONSER

March 2

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give form to the requester. Do not send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See ***Specific Instructions*** on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

Community Organizations Active in Disaster Inc.

2 Business name/disregarded entity name, if different from above.

DBA as BRACE

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☑ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . .

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☐ Other (see instructions)

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . ☐

5 Address (number, street, and apt. or suite no.). See instructions.

150 W. Maxwell Street

6 City, state, and ZIP code

Pensacola, FL 32501

Requester's name and address (optional)

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			–		–				

or

Employer identification number

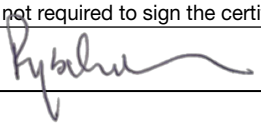
2	0	–	4	8	1	5	8	9	1

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here **Signature of U.S. person**  **Date** 5/16/2025

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
CINCINNATI OH 45999-0023

Date of this notice: 02-14-2025

Employer Identification Number:
33-3435993

Form: SS-4

Number of this notice: CP 575 A

FOILING EVENTS US INC
% TIMOTHY RYSCHON
2 PORTOFINO DR STE 2107
GULF BREEZE, FL 32561

For assistance you may call us at:
1-800-829-4933

IF YOU WRITE, ATTACH THE
STUB AT THE END OF THIS NOTICE.

WE ASSIGNED YOU AN EMPLOYER IDENTIFICATION NUMBER

Thank you for applying for an Employer Identification Number (EIN). We assigned you EIN 33-3435993. This EIN will identify you, your business accounts, tax returns, and documents, even if you have no employees. Please keep this notice in your permanent records.

Taxpayers request an EIN for their business. Some taxpayers receive CP575 notices when another person has stolen their identity and are opening a business using their information. If you did **not** apply for this EIN, please contact us at the phone number or address listed on the top of this notice.

When filing tax documents, making payments, or replying to any related correspondence, it is very important that you use your EIN and complete name and address exactly as shown above. Any variation may cause a delay in processing, result in incorrect information in your account, or even cause you to be assigned more than one EIN. If the information is not correct as shown above, please make the correction using the attached tear-off stub and return it to us.

Based on the information received from you or your representative, you must file the following forms by the dates shown.

Form 1120	04/15/2026

If you have questions about the forms or the due dates shown, you can call us at the phone number or write to us at the address shown at the top of this notice. If you need help in determining your annual accounting period (tax year), see Publication 538, *Accounting Periods and Methods*.

We assigned you a tax classification (corporation, partnership, etc.) based on information obtained from you or your representative. It is not a legal determination of your tax classification, and is not binding on the IRS. If you want a legal determination of your tax classification, you may request a private letter ruling from the IRS under the guidelines in Revenue Procedure 2020-1, 2020-1 I.R.B. 1 (or superseding Revenue Procedure for the year at issue). Note: Certain tax classification elections can be requested by filing Form 8832, *Entity Classification Election*. See Form 8832 and its instructions for additional information.

IMPORTANT INFORMATION FOR S CORPORATION ELECTION:
If you intend to elect to file your return as a small business corporation, an election to file a Form 1120-S, U.S. Income Tax Return for an S Corporation, must be made within certain timeframes and the corporation must meet certain tests. All of this information is included in the instructions for Form 2553, Election by a Small Business Corporation.

If you are required to deposit for employment taxes (Forms 941, 943, 940, 944, 945, CT-1, or 1042), excise taxes (Form 720), or income taxes (Form 1120), you will receive a Welcome Package shortly, which includes instructions for making your deposits electronically through the Electronic Federal Tax Payment System (EFTPS). A Personal Identification Number (PIN) for EFTPS will also be sent to you under separate cover. Please activate the PIN once you receive it, even if you have requested the services of a tax professional or representative. For more information about EFTPS, refer to Publication 966, *Electronic Choices to Pay All Your Federal Taxes*. If you need to make a deposit immediately, you will need to make arrangements with your Financial Institution to complete a wire transfer.

The IRS is committed to helping all taxpayers comply with their tax filing obligations. If you need help completing your returns or meeting your tax obligations, Authorized e-file Providers, such as Reporting Agents or other payroll service providers, are available to assist you. Visit www.irs.gov/mefbusproviders for a list of companies that offer IRS e-file for business products and services.

IMPORTANT REMINDERS:

* Keep a copy of this notice in your permanent records. This notice is issued only one time and the IRS will not be able to generate a duplicate copy for you. You may give a copy of this document to anyone asking for proof of your EIN.

* Use this EIN and your name exactly as they appear at the top of this notice on all your federal tax forms.

* Refer to this EIN on your tax-related correspondence and documents.

* Provide future officers of your organization with a copy of this notice.

Your name control associated with this EIN is FOIL. You will need to provide this information along with your EIN, if you file your returns electronically.

Safeguard your EIN by referring to Publication 4557, Safeguarding Taxpayer Data: A Guide for Your Business.

You can get any of the forms or publications mentioned in this letter by visiting our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions about your EIN, you can contact us at the phone number or address listed at the top of this notice. If you write, please tear off the stub at the bottom of this notice and include it with your letter.

Thank you for your cooperation.

(IRS USE ONLY) 575A 02-14-2025 FOIL B 9999999999 SS-4

Keep this part for your records. CP 575 A (Rev. 7-2007)

Return this part with any correspondence
so we may identify your account. Please
correct any errors in your name or address.

CP 575 A

9999999999

Your Telephone Number
( ) -
_____

Best Time to Call
_____

DATE OF THIS NOTICE: 02-14-2025
EMPLOYER IDENTIFICATION NUMBER: 33-3435993
FORM: SS-4 NOBOD

INTERNAL REVENUE SERVICE
CINCINNATI OH 45999-0023

FOILING EVENTS US INC
% TIMOTHY RYSCHON
2 PORTOFINO DR STE 2107
GULF BREEZE, FL 32561

Outlook

[EXTERNAL]Re: Escambia County requests financials for FY26-27 funding

From Eric A Linder, CPA <eric.linder@duckerandcompany.com>
Date Tue 5/26/2026 10:29 AM
To Allyson M. Parden <amparden@myescambia.com>
Cc Luca Rizzotti <luca@wearefoiling.com>

WARNING! This email originated from an outside network. **DO NOT CLICK** links or attachments unless you recognize the sender and know the content is safe.

Hello Allyson,

I am working with Luca and the Foiling Events US Inc team handling their tax filings and financial reporting. In the email below, you asked the organization to provide 2024/2025 tax returns and financial statements.

The organization was created w/ the state of Florida on 02/14/2025 and received its 501(c)(3) letter of determination from the IRS on 07/07/25 . To date, it has not collected any financial support/contributions/revenues, nor has it incurred any expenses. Accordingly, the organization has no tax return or financial statements to provide.

Is there anything else we can provide to satisfy your request below and move the application forward?

Thank you in advance for your help.
Eric

Eric A Linder, CPA
Ducker & Company |Certified Public Accountants
5188 Escambia St, Milton FL 32570
www.duckerandcompany.com
850-623-3250

LEGAL & CONFIDENTIALITY NOTICE:
Any accounting, business or tax advice contained in this communication, including attachments and enclosures, is not intended as a thorough, in-depth analysis of specific issues, nor a substitute for a formal opinion, nor is it sufficient to avoid tax-related penalties. This e-mail message (and any associated files) is for the sole use of the intended recipient or recipients and may contain confidential and privileged information. Any unauthorized review, use, disclosure, distribution, or other dissemination of this e-mail message and/or the information contained therein is strictly prohibited. If you are not the intended recipient of this e-mail message, please contact the sender by reply email and destroy all copies of the original message.

From: Luca Rizzotti - wearefoiling <luca@wearefoiling.com>
Sent: Tuesday, May 26, 2026 9:39 AM
To: Eric A Linder, CPA <eric.linder@duckerandcompany.com>
Subject: Fwd: Escambia County requests financials for FY26-27 funding

-------- Messaggio Inoltrato --------
Oggetto: Escambia County requests financials for FY26-27 funding
Data: Thu, 16 Apr 2026 19:29:25 +0000
Mittente: Allyson M. Parden <amparden@myescambia.com>
A: Luca Rizzotti - wearefoiling <luca@wearefoiling.com>
CC: Stephan D. Hall <sdhall@myescambia.com>

Hello Luca,

As part of your FY 26-27 funding application, financials are required.

From the checklist on your application, please submit the following:

__ Submit a copy of your organization's 2024 or 2025 tax return (Form 990 or 990-EZ with additional backup). You may submit a 2023 tax return along with explanation for late filing.

__Submit a copy of your organization's most recent 2 years of financial statements, with audit if applicable. Updated financials may be requested by the County periodically including prior and subsequent to reward date.

Please send me these requested documents as soon as possible. Your attention to this matter is greatly appreciated.

Sincerely,

Allyson Parden
Director's Aide
Office of Management & Budget
Escambia County
221 Palafox Place
Pensacola, FL 32502
amparden@MyEscambia.com
(850) 595-1660

Florida has a very broad public records law. Under Florida law, both the content of emails, email addresses and IP addresses are public records. If you do not want the content of your email, your email address, or your IP address released in response to a public records request, do not send electronic mail to this entity. Instead, contact this office by phone or in person.

Foiling Events US Inc
13 Palafox Place
Pensacola FL 32502

June 5, 2026

Allyson Parden
Office of Management & Budget
Escambia County
221 Palafox Place
Pensacola FL 32502

Dear Allyson,

This letter is to clarify and describe the organization of Foiling Events US Inc and its affiliations, or lack there of, with any other organization with respect to its governance, finance, and operation responibilities.

The contracting party for this event will be Foiling Events US, a new US-based 501(c)(3) entity. Our model is to deliver events through standalone, country-specific entities that operate autonomously, with their own governance, finances, and operational responsibilities.

We have deliberately structured the event in this way following recommendations received after the first Pensacola event. For the inaugural event, the contracting party was Sail Pensacola under a one-year agreement. As we looked to establish a longer-term presence in the United States and create a more sustainable operating model, we were advised to establish a dedicated US entity to contract, manage, and deliver future events directly.

Foiling Events US will therefore have its own financial structure, and the revenues and support required to deliver the event will be secured directly by the organization through third parties such as sponsors, grant funding, National Sailing Associations, local partners, and other event stakeholders.

As a result, we do not have a parent organization that is providing the balance of the funding for the event, and therefore we do not believe that the financial statements, audits, or tax returns of another organization are applicable or required in this case. Foiling Events US is the contracting and operating entity for the event and is intended to stand on its own merits.

Attached are the amended budget figures based on the County submission for your review.

Please let us know if you require any further information regarding the structure, governance, or funding model of Foiling Events US.

Regards,

Luca Rizzoti
Vice President
Foiling Events US Inc

Foiling Events US Inc
13 Palafox Place
Pensacola FL 32502

Foiling Week Pensacola 2027 - Income Budget	
	2027 Budget (USD)
Contributions / Donations from Private Sources	430,000.00
Programmatic Income	100,250.00
County Funding / Direct Contribution	375,000.00
Other Income (Potential Sponsorship)	60,000.00
Total Income	**965,250.00**
Professional Services incl. Insurance	20,000.00
Travel Expenses	122,100.00
Rentals and Leases	70,782.00
Communication	1,000.00
Postage and Freight	2,000.00
Repair and Maintenance	10,000.00
Marketing and Promotion	255,565.00
Supplies	12,400.00
Event Expenses	463,335.00
Total Expenses	**957,182.00**
Increase in Net Assets	**8,068.00**

Foiling Events US Inc
13 Palafox Place
Pensacola FL 32502

June 5, 2026

Allyson Parden
Office of Management & Budget
Escambia County
221 Palafox Place
Pensacola FL 32502

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Please let us know if you require any further information regarding the structure, governance, or funding model of Foiling Events US.

Regards,

Luca Rizzoti
Vice President
Foiling Events US Inc

III. FOR DISCUSSION

1. Recommendation: That the Board confirm its support related to County funding for the Foiling Week Pensacola Event with Foiling Events US, Inc., located in Escambia County using Tourist Development Tax (TDT) funds. This request is for a multi-year funding commitment from the board, beginning in 2027 through 2029 in the amount of $375,000 per year paid from TDT funds.

   Funding is available in the Tourist Development Tax Fund (108).

Motion: Move that we fund it in the way it's presented, $375,000 per year for three years from TDT **For Information:** Scott Over, Managing Partner of Foiling Week, presented a presentation on the merits of Foiling and its impact on Pensacola. The Board discussed the economic development impact of Foiling Week as well.
Made by: Commissioner Barry **Seconded by:** Commissioner Stroberger
Disposition: Carried unanimously
Speaker(s): Scott Over, David Bear, and Chris Platé

2. Recommendation: That the Board take the following action concerning the purchase of 9360 Gulf Beach Highway from Waste Management, Inc.:

   A. Approve, by super-majority vote, or deny the contract to purchase 2.16 acres for the construction of Pleasant Grove Fire Station, for $162,500, which is above the appraised value;

   B. Authorize and approve the Chair to execute the Contract for Sale and Purchase approved by the County Attorney for the acquisition of real property located on 9360 Gulf Beach Highway;

   C. Approve Administrative Budget Amendment, ABA-26018 establishing the Pleasant Grove Fire Station Project Budget, Fund 353, LOST IV, in the total amount of $8,662,500; and

   D. Authorize the County Attorney's Office to prepare, and the Chair to execute, subject to legal review and sign-off, any documents necessary to complete the acquisition of this property without further action of the Board (if the purchase is approved).

(Continued on Page 62)

Tourist Development Tax

Fund 108

African-American Heritage Society

20

February 28, 2026

TO: Tourism Community Partner

RE: Requests for funding for Fiscal Year (FY) 2027

Dear Potential Funding Recipient:

Attached please find the Escambia County Community Partner Funding Request Application, which will be used for budget allocation purposes for the upcoming fiscal year.

The deadline to submit completed applications is Monday, March 30, 2026

The application provides you with adequate space to list all your organization's sources of revenue and your major categories of expenditures. When preparing the requested narratives, a clear and concise response is appreciated. If you need more space, please reference the appropriate question for your answers on any additional documentation.

Important Note: As a requirement to receive County TDT grant monies, your organization will be required to submit both quarterly metrics and an annual report. Your required metrics report will be derived from the metric information within your application. Specific instructions to complete your annual report are included in the Attachment A "Annual Narrative Form", attached to this application and are due post event or at the end of the Fiscal Year, whichever date is earliest.

Applications must be submitted electronically. When submitting your application, please follow all instructions and fill out the questions clearly. There is **an application check list** to ensure all required documents are submitted. **Please check each box to confirm all required documents are included with your new funding request application.**

Escambia County is committed to making information accessible. As part of that effort, documents delivered to Escambia County as part of this project are to meet website guidelines for accessible design set forth by the U.S. Department of Justice under the Title II of the Americans with Disabilities Act (ADA) and web content accessibility guidelines. For this reason, please submit Word format documents if ADA guidelines cannot be met.

We look forward to learning how Escambia County may be able to support your organization to maximize outreach to the citizens of our great county!

Sincerely,

Stephan Hall

Finance Director
Escambia County

FISCAL YEAR 2027
ESCAMBIA COUNTY
TOURISM PROMOTION
COMMUNITY PARTNER FUNDING APPLICATION

All agencies requesting Tourist Development Tax (TDT) funding from Escambia County must submit the below-listed information and complete the attached form. Failure to submit all required information or to complete the form will disqualify your organization from consideration for funding. Please submit the completed application packet electronically to **Budget@myescambia.com**.

DEADLINE - Monday, March 30, 2026

ELIGIBILITY CRITERIA:

Organizations eligible to apply for funding must:

- Indicate all funding amounts received from sources other than local governments.
- Qualify as: a) a municipality located in Escambia County; b) an organization designated tax exempt by the IRS and incorporated as a not-for-profit corporation with authorization to conduct business in the State of Florida; OR c) an organization incorporated as a for-profit corporation or organized as a limited liability company with authorization to conduct business in the State of Florida.
- Located in and serve residents of Escambia County.
- Provide at least 2 full years (24 months) of independently prepared, audited or reviewed financial statements or tax returns, unless organization was formed within the last 3 years.
- The Board of County Commissioners retains the right to waive the eligibility criteria.

APPLICANTS SHOULD:

- Explain why receiving funding would have a significant impact on their organization.
- Have a mission and programs or services that directly and primarily promote tourism.
- Plan to expend funds within 12 months.
- Plan to provide quarterly metric reports and an annual report. ****Please be able to provide the source of your data that will be used to quantify your request.**

Funds may be provided for programs, services, projects, activities, events or other initiatives that directly and primarily support tourism in Escambia County. Funds may be provided for facility and infrastructure projects subject to the additional eligibility requirements as provided in Escambia County's TDT Policies and Procedures.

Funds will not be provided for:

- debt reduction, operating deficits, interim or bridge funding or endowment funding,
- individuals or private foundations,
- activities that are religious or political in nature,
- fund drives, annual appeals, fundraising events or general capital campaigns, and
- salaries that do not directly impact the program unless mandated by statutory or regulatory requirement.

When submitting your completed application with all required documents, provide your documents in original Word format or a direct PDF of the Word document. **Please limit scanned documents as much as possible.**

APPLICATION CHECKLIST (Required)

- X Submit a fully completed Agency Funding Request Application.
- X Submit a copy of your organization's current W-9.
- X Submit: a) Certificate of Status as a not-for-profit corporation with authorization to conduct business in the State of Florida and a Letter of Determination from the IRS confirming your organization's federally tax-exempt status; or b) Certificate of Status as an organization incorporated as a for-profit corporation or organized as a limited liability company with authorization to conduct business in the State of Florida.
- X Submit a copy of your organization's 2024 or 2025 tax return. You may submit a 2023 tax return along with explanation for late filing.

NOTE: According to our CPA at Bass and Sandfort, our 2025 tax return is not due until September 2026 because we are on an October 1 to September 30 Fiscal Year. Therefore I have provided our 2023 and 2024 tax returns.

- X Submit a copy of your organization's most recent two years of financial statements, with audit if applicable. Updated financials may be requested by the County periodically including prior and subsequent to reward date.

NOTE : Financials available through December 2025. CPA will provide Jan 2026 – March 2026 on April 30, 2026.

- X Provide the **source** used to obtain the data that will be recorded on the quarterly metrics report and annual report. Google Analytics as provided with last quarterly metrics report.

GENERAL INFORMATION

Agency Name: African American Heritage Society, Inc.

Agency Address: 200 Church Street, Pensacola, FL 32502

Program Name for which funding is being requested: African American Heritage Society cultural tourism, programs and events. Note that we have sought a legal name change and are awaiting finalized documents.

Note: We will soon be known as: Museum of Culture and Heritage

Amount Requested: $ 95,000

Program Contact: Cheryl Howard

Contact Email: aahspensacola@gmail.com **Contact Phone:** (301) 514-8861

Description of Program: The African American Heritage Society Museum is a cultural tourism program incorporating an art gallery of curated cultural art, artifacts, and a rotating cultural heritage and history exhibit of local Pensacola/Escambia County of people, places and events. Additionally, we present independent programs, events and presentations designed to enhance the cultural tourism landscape of Pensacola/Escambia County and the Northwest Florida Region.

How many years has your organization provided services in the County? 36 years.

How many years has your organization received funding from the County?
Approximately 15 years.

Explain how receiving funds from the County would impact your organization:

This funding enables us to promote tourism in Escambia County by operating the African American Heritage Society Museum and Center located in downtown historic Pensacola. The funding helps by subsidizing many of the operating expenses including utilities, office supplies, and salaries of employees who are essential as this allows for the Museum to be open for tourists to visit and learn about Pensacola's very unique history. Staff members greet guests warmly when they arrive and answer the many questions that they usually have about our museum, the area, where to eat and shop after their visit and so on. There are many expenses associated with operating this nonprofit tourism art gallery, museum and cultural center. We believe that we play a vital role in the cultural tourism landscape of Pensacola and Escambia County.

PREVIOUS FISCAL YEAR FUNDING

(If none received, mark N/A and skip to next section.)

Amount received, if applicable: $75,000

Briefly describe how last year's funds were used?

During our 2025-26 Fiscal Year, we have been able to host many tourists and to provide several in-person, at the museum, programs and events as well as participate with community co-sponsored events. Tourists visit the Museum to learn about Pensacola/Escambia County local history. We provide the information they seek in many ways, including providing with a tour of our informative local history exhibit in the Art Gallery which has grown due to the acquisition (by donation) of additional significant art which supplements our permanent cultural art collection. Tourists visiting with tour groups often request a guided tour and information on our speakers' series programs. We continue to have a demand for our heritage trail guided tours around Escambia County, noting places and events of historical significance. In addition to out-of-town tourists, we also welcome local groups and families who are seeking to learn more about the culture, heritage and history of Pensacola so that they may gain knowledge that allows them to be ambassadors of the community when they encounter tourists. In order to provide these services, we must have paid staff to receive and interact with tourists and visitors and to maintain the facility and secure the valuable pieces of art, artifacts, equipment and so on. The continuation of resources also aid us in updating the events, programming, and exhibits, all of which cost money, in addition to the basic cost of utilities, which have increased along with other related necessary fixed expenses.

Briefly describe the County's Return on Investment relative to last year's funding and the measurable impact your program had on the citizens of Escambia County?

According to the FY2025 Annual Economic Impact Report from Visit Pensacola, Escambia County welcomed 2.5 million visitors and according to visitors, cultural tourism, as per the availability of cultural and heritage activities, ranks consistently as one of the top reasons for visiting, second only to the beaches.

Visit Pensacola visitor tracking showed that cultural history museums and historic sites accounted for approximately 22% to 25% of visitors touring; tourist interest in spending time downtown and in the historic district was noted by 30% of visitor respondents, and 10% to 15% cited an interest in attending arts and events as key during their trip. The Florida Senate noted that "cultural tourism is highly valued by the county because these visitors tend to stay longer and spend more than the average day tripper." See **Visit-Pensacola-FY2025-Annual-Economic-Impact-Visitor-Tracking-Report -** PDF (visit-pensacola.s3.amazonaws.com)

As for ROI (Return on Investment), myescambia.com found that "nationally, cultural tourists spend roughly 60% more per trip than other travelers." Furthermore, "unlike beach-only tourism, cultural tourism drives spending toward local businesses, restaurants, and retail in the city's interior." The African American Heritage Society museum contributed to that attraction as we received more than 2,000 visitors to our events.
id. (or same as above) **Visit-Pensacola-FY2025-Annual-Economic-Impact-Visitor-Tracking-Report -** PDF (visit-pensacola.s3.amazonaws.com) ; attributed to Escambia County.

Not all cities and counties have a cultural tourism museum such as ours with decades of experience and programming available to tourists and local citizens. We understand the value of collaborations and partnerships with the City, County, Visit Pensacola, local businesses, PSC, UWF, UWF Historic Trust and other non-profit agencies and organizations. To that end, we embrace the power of collective cooperation and provide each of our tourists (in-person and

virtual) with our African American Heritage trail guide and encourage them to walk and later drive all around downtown to dine and shop. We then include information regarding downtown attractions, shopping and dining. We also encourage tourists to visit Belmont Devilliers, East Hill, North Hill, NAS, Pensacola Beach, Fort Pickens and other local places to promote tourism in those areas also. If we can maintain funding, we will seek to solidify greater partnerships and collaborations. We believe that by connecting tourists with other businesses in the city and county it increases the tourism dollars collectively, thereby cultivating a network of local and area economic empowerment, which benefits all segments of the community ultimately, thereby decreasing the burden on the budgets of local government. We also serve the citizens of Escambia County, who have reported that our programs, events, and current exhibits have and continue to enrich their lives tremendously. They are growing as individuals and collectively as a community. We continue to welcome in person visitors to our current exhibit and many out-of-state viewers of our website and the information while planning their trips to Pensacola. Our website analytics show that we have views of our website from the USA, Europe and Asia. We have met many tourists who engage virtually first and later visit Pensacola and stop by to introduce themselves when they arrive in Pensacola.

CURRENT FISCAL YEAR FUNDING REQUEST

Briefly explain how the requested funding will be used to support the program. Why is the program a benefit to the citizens of Escambia County?

The funding is critical to our efforts to promote tourism generally and cultural tourism specifically. Funding will be used for salaries, museum maintenance, utilities, and to continue our guest speaker initiative and programs, expansion of our local history exhibit, culture and heritage education, and support of our Heritage Trail interactive experience.

Is your program a governmental function or requirement? If so, please site regulatory/statutory requirement and explain: No.

Is this a one-time request or a recurring request for funding? Recurring.

SIMILAR/PARTNER ORGANIZATIONS

List any other public or private organizations/agencies who provide similar services in the area, and how you have partnered with those organizations:

There are no public nor private organizations/agencies that provide similar services. However, we have partnered with public and private organizations that have expressed an interest in expanding cultural tourism in Escambia County. As an example, we have partnered with our county cultural tourism partner, Visit Pensacola, to provide our heritage trail guide tour to several professional tour guides from around the country. The tour professionals from different geographic locations around the country all agreed to visit Pensacola at the same time to assess the areas cultural tourism offerings. Based upon feedback from the tour guides and our liaison with Visit Pensacola, that partnered opportunity went well, in part due to our participation and by virtue of our historical trail tour that we provided via bus around the city pointing out Pensacola's meaningful locations for history based/culturally relevant purposes.

Explain how you are the best partnering agency for your program. Please differentiate your program from a similar program.

We have been providing services in this field for more than thirty (30) years now and have the contacts, network, subject matter expertise, and support of the community to provide the services that we provide. We have hundreds of supporters locally, regionally, and nationally who travel to attend some of our programs and whenever we curate and open a new exhibit. Our followers are diverse and cover the entire spectrum of citizenship in the County. They like our organization, the people, the work, and enjoy spending time at our museum and events. It took decades to cultivate our following. We love our community and out of town tourists and it translates. We provide a variety of programming and events that cover a wide spectrum of Pensacola historical figures, places and events; whereas, the only somewhat similar organizations feature the history of one Pensacola born historical person/figure, or one singular/focal point for the tourist/visitor. Our programming has a combination of consistent historical content while the events and programs are everchanging and expanding to maintain curiosity and interest. The African

American Heritage Society Museum and Center in historic Pensacola village is a vital part of the cultural tourism landscape of Pensacola. Many tourists who want to immerse themselves with a diverse cultural tourism experience, they have a place to visit. We have many non-African American tourists from other States and Countries who are intentionally visiting African American museums and centers like ours seeking both a vacation and cross-cultural learning opportunity at the same time. Over the years, many other non-profits and "cultural organizations" have been formed. None of those that were started within our first 25 years are still in existence. Time will tell as to the newer initiatives that have begun in the past few years. We make this work look easy, but it is NOT. We have proven longevity and a reputation for quality programming which is why nearly ALL of our events "sell out."

Please differentiate your program from other similar programs and explain why you are the best agency to provide the program.

N/A There are no other similar programs.

FUNDING

Will these funds be used for salaries/administrative costs or direct programming costs? Please provide a breakdown by percentage within each category. NOTE: Only salaries directly related to the approved program are eligible for funding.

- Percentage for salaries/administrative costs: _____60___%
- Percentage for direct programming costs: _____40____%
- If only a portion of your requested funding is granted, how will you offset the difference?

  We will solicit donations, have more fundraisers, seek alternate funding from other sources that might become available if Escambia County was no longer a funding source, but we might have to close our doors if not enough alternative funding is found.

If the requested funding can be used as a match for other funding, please provide the details below and include the amount and match ratio: N/A

Does your organization request funding from other governmental entities or non-profit agencies? If so, list each agency from which you request funds and the amount. Explain what those funds would be used for and whether there is any duplication of funding.

No, regrettably we have been advised that as recipients under the Tourist Development Council, we are not eligible for other local funding such as the Visit Pensacola funding, nor City funding sources. We would like to request reconsideration and a modification to the rule that does not allow "outside agencies" to apply for other local funding to set forth an exception for outside agencies receiving less than $250,000 in TDT funding. With that exception, our organization would apply to also partner with the City for certain events, and we would apply for grants from Visit Pensacola to provide two-day art and music events that would encourage out-of-state visitors who would need to stay overnight for said two-day program. We would be better positioned for those types of programs, with "one and done" Visit Pensacola single grants. Noting that we also need our current funding which provides the framework for greater cultural tourism initiatives.

GOALS AND METRICS

Please provide "specific and measurable" metrics in the following sections:

a) **Please complete the Agency Metrics Scorecard below by listing up to three primary goals this program is targeting. Provide three years of trends. If your Agency received funding the previous fiscal year, use the same metrics for consistent measurement. ALL agencies are required to fill out this template.**

Goals and Metrics Scorecard	FY25	FY26	FY27	% Change (FY25 to FY27)
Enhance the Museum with a local history exhibition highlighting Pensacola, Escambia County, and the Five Flags history and its cultural significance.	100	500	750	650%
Attract out-of-town tourists to the African American Heritage Society Museums' programs, events, and tours, increasing awareness of Pensacola/Escambia County and NW Florida's diverse history.	600	800*	1,000	67%
Recognition of cultural holidays (MLK Day, Emancipation Day, Juneteenth) through programs and events that attract tourists.	Est. 700	800	1,000	43%

*FY26 figure is a projected goal for Sept 30, 2026; actual numbers may vary.

b) State the source used to provide your program metrics:

In-museum tracking of visitors is measured by completed visitor information forms, as well as a daily count to include those guests who choose not to complete the visitor intake form for personal reasons. Translation: we count the tourists daily and tally for quarterly numbers. We also rely on Google Analytics and Visit Pensacola Metrics.

c) Please list up to three program goals by which your organization will measure the success of your program.

Program Goals	FY25 -26
1. Our primary goal is to significantly increase Cultural Tourism in the Northwest Florida Region and especially to Escambia County.	55%
2. We would like to increase business network affiliations by 33%. We currently collaborate with the County and City of Pensacola, Visit Pensacola, University of West Florida, UWF Historic Trust, Pensacola State College, community groups and when appropriate other non-profits and entities that may assist with augmenting our Cultural Tourism goals, supplementing our 4th edition of our African American Heritage Trail Guide, as well as our other African American Heritage Society mission centered objectives, to the extent possible. And we will expand or cultural tours offerings.	33%
3. We would like to increase the number of programs, events, and exhibits offered by AAHS. Every event, program and exhibit brings traffic to historic Pensacola.	12%

d) Please list the actual baseline statistics/metrics for the performance measure(s) listed above.

Baseline for Goals	FY26 - 27
1. Regarding Cultural Tourism: We will increase out of tourists and local tourists with our new permanent cultural art collection and local history exhibit of Pensacola.	55%
2. Collaborations and Partnerships/Afr. Amer. Heritage Trail Guide: We currently incorporate and encourage tourists to also take our Pensacola Heritage Trail Guide with them to use during their visit to the area. If we can attain additional funding and cement greater partnerships and collaborations, we would like to connect tourists with other businesses in the city and county to increase the tourism dollars collectively, thereby cultivating a network of local and area economic empowerment, which benefits all segments of the community ultimately. The current baseline has been the immediate downtown historic district area and to some extent, Belmont Devilliers as that area was the outer limit of our African American Heritage Trail Guide. We would like to increase the network of partnerships listed in Question 2, Goal 2 above by 33% to increase business network affiliations and combined Escambia County/Federal Government Historic Sites added to our Trail Guide listings over the next grant period and to add a larger array of cultural tours.	55%
3.. Programs, Events and Exhibits: We measure success by attendance, and the fact that 100% of guests usually remain throughout, along with positive comments and top numerical scoring is written on the participant's program exit survey, and for virtual programming on the online poll. We believe that programs, events, and exhibits are essential to support the additional components of our other offerings. We would like to see an increase in attendance numbers by 33% for virtual attendance, when offered, we are often at capacity for the in-person events and we will likely begin offering the same experience over several days to accommodate more tourists and community members without adding the expense of moving events to a larger space, particularly when it is a signature event that has always been held at our Gallery or at a partners location.	55%

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program, you are not required to complete the information for the previous budget year. Please add any additional income or expense sources to the table as necessary to complete your budget application. **Please round figures to the nearest whole dollar.**

INCOME TABLE			
INCOME TABLE			
	Most Recently Completed Budget Year - FY 2024 - 25	Current Budget Year FY 2025 - 26	Proposed Budget Year FY 2026 - 27
Contributions/Donations from Private Sources	$ 15,000	$ 570.00	$ 5,000
Programmatic Income	$ 3,000	$ 0	$ 5,000
County Funding/Direct Contribution	$ 50,000	$ 75,000	$ 95,000
County Funding by Other Source (a)	$ 0	$ 0	$
City Funding	$ 0	$ 500	$
Local Non-Profit Funding	$ 0	$	$
State Funding	$ 24,148	$ 24,000	$ 10,000
Federal Funding	$ 0	$ 0	$
Memberships	$ 1,620	$ 1,020	$ 5,000
Investment Income	$ 0	$ 0	$
Other Income (b)	$ 0	$ 0	$
Total Income	$ 77,147	$ 110,090	$120,000

Please explain by fiscal year any amount listed in "County Funding by Other Source" line item. (Example: Commissioner Community Support funding, Sheriff's Office funding, etc.)

____N/A_____

_____

_____

_____

Please explain by fiscal year any amount listed in the "Other Income" line item.

___N/A_____

EXPENSE TABLE			
	Most Recently Completed Budget Year FY 2024 - 25	Current Budget Year FY 2025 - 26	Proposed Budget Year FY 2026 - 27
Total Number of Staff		2	2
Salaries and Wages	$ 39,173	$ 38,280	$65000
Employee Benefits	$ 0	$ 0	$ 0
Professional Services	$ 16,757	$ 5,685	$ 6,500
Contractual Services	$ 18,605	$ 16,800	$ 25,500
Travel Expenses	$ 0	$ 0	$
Rentals and Leases	$	$	$
Communication	$ 4309	$ 2022	$ 2,500
Postage and Freight	$ 485	$ 848	$ 750
Repair and Maintenance	$ 8,071	$ 8,757	$ 750
Printing and Binding	$	$	$
Marketing and Promotion	$ 3174	$ 3,458	$ 14,000
Fuel	$	$	$
Supplies	$ 959	$ 1,537	$ 8,000
Event Expenses	$2,066	$ 1577	$ 8,000
Capitalizable Assets for County Funding (a)	$	$	$
Other Expenses (b)	$ 12,476	$ 27,812	$ 10,000
Total Expenses	$106,075	$ 106,776	$ 141,000
Net Income - (Revenue minus Expense)	$ 12,307	$5,686	-21,000

Please explain any capitalizable assets (vehicles, land, or equipment) contained in your request.

___N/A_____

Please explain any request listed in the "Other Expenses" line item.

Non-reimbursable expenses associated with programs such as providing water and in some cases, light refreshments such as cheese and crackers. We must often take into account the length of the program, age of the participants, and in some cases visible and/or often stated health needs of participants. For example, when we facilitate midafternoon programs, it is not uncommon for participants with diabetes or low blood sugar to ask for accommodation. During the summer, tourists often come in and ask for water before they can tour our museum because they are so hot and sometimes dehydrated from touring. We are obliged to address these concerns where possible.

BUDGET QUESTIONS

1. **Does your agency operate on Calendar Year, State Fiscal Year, or Fiscal Year?**
   We operate on a Fiscal Yeat - October to September.
2. **Please explain any discrepancies in the Expense Table and your agency's Financial Statements.** *N/A*
3. **Please explain any Net Income (Revenue less Expense) represented in the Expense Table above on the bottom row. What is the planned use for these residual funds?**
4. **Please list the salary of the top 5 employees, names and positions of your organization.**

   If there are multiple agencies funded by or through your agency allocation, please add those employees to this list by agency.

Cheryl Howard	ALL- Exec. Dir., Fund Development;; website maintenance; Membership Director, Program Coordinator,	$19,500 Actual income for 2024-25. The budgeted amount was $50,000
Charles Ellery	Museum Assistant	$15,000

5. Please provide the total amount of cash and investments on hand. $500

6. Does your organization charge fees for services? No

7. Does your organization require background checks from volunteers and staff?

Yes, if the employee/volunteer will be working with children.

8. What is the source of your reportable data?

Visit Pensacola, myEscambia.com, Visit Florida, UWF, Florida Division of Cultural Affairs, Google Analytics and Social Media comments and reviews, our visitor feedback.

TOURISM PROMOTION AGENCIES

1. **Please describe the marketing plan for your event or tourism related activity:**

   See Attached Marketing Plan.

2. **Please provide information regarding ticket sales or sponsorships for your event or tourism related activity:**

   Beginning May 1 2026, we will require paid tickets to view the museum exhibit. The tickets will sell for $10 for adults and $5.00 for children.

I hereby certify that the information provided above is a true and correct statement relating to the organization requesting funding named above.

Cheryl Howard
Name

CEO/ Executive Director 3/30/26
Title Date

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give form to the requester. Do not send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See ***Specific Instructions*** on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

African American Heritage Society, Inc.

2 Business name/disregarded entity name, if different from above.

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☑ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . .

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☐ Other (see instructions)

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . ☐

5 Address (number, street, and apt. or suite no.). See instructions.

200 Church Street

Requester's name and address (optional)

6 City, state, and ZIP code

Pensacola, FL 32502

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			–			–				

or

Employer identification number

5	9	–	3	0	2	2	6	4	1

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here | **Signature of U.S. person** | Howard | **Date** | 4/1/2026

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
401 W. PEACHTREE ST. NW
ATLANTA, GA 30365

DEPARTMENT OF THE TREASURY

Date: JAN 20 1995

Employer Identification Number:
59-3022641
Case Number:
585004018
Contact Person:
ROBERTA VAN METER
Contact Telephone Number:
(404) 331-0185
Our Letter Dated:
July 30, 1991
Addendum Applies:
No

AFRICAN AMERICAN HERITAGE SOCIETY
INC
400 S JEFFERSON STREET
PENSACOLA, FL 32501-5902

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization of the type described in section 509(a)(2).

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(2) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(2) organization.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

Nelson A. Brooke
District Director

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS E-file Signature Authorization for a Tax Exempt Entity

For calendar year 2024, or fiscal year beginning Oct 1, 2024, and ending Sep 30, 2025

Do not send to the IRS. Keep for your records.
Go to *www.irs.gov/Form8879TE* for the latest information.

OMB No. 1545-0047

2024

Name of filer	EIN or SSN
AFRICAN AMERICAN HERITAGE SOCIETY INC	59-3022641

Name and title of officer or person subject to tax

CHERYL J HOWARD, PRESIDENT

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a**, **2a**, **3a**, **4a**, **5a**, **6a**, **7a**, **8a**, **9a**, or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b**, **2b**, **3b**, **4b**, **5b**, **6b**, **7b**, **8b**, **9b**, or **10b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here ☐	b	**Total revenue**, if any (Form 990, Part VIII, column (A), line 12)	1b	
2a	**Form 990-EZ** check here ☒	b	**Total revenue**, if any (Form 990-EZ, line 9)	2b	71,929.
3a	**Form 1120-POL** check here ☐	b	**Total tax** (Form 1120-POL, line 22)	3b	
4a	**Form 990-PF** check here ☐	b	**Tax based on investment income** (Form 990-PF, Part V, line 5)	4b	
5a	**Form 8868** check here ☐	b	**Balance due** (Form 8868, line 3c)	5b	
6a	**Form 990-T** check here ☐	b	**Total tax** (Form 990-T, Part III, line 4)	6b	
7a	**Form 4720** check here ☐	b	**Total tax** (Form 4720, Part III, line 1)	7b	
8a	**Form 5227** check here ☐	b	**FMV of assets at end of tax year** (Form 5227, Item D)	8b	
9a	**Form 5330** check here ☐	b	**Tax due** (Form 5330, Part II, line 19)	9b	
10a	**Form 8038-CP** check here ☐	b	**Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	10b	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (**a**) an acknowledgement of receipt or reason for rejection of the transmission, (**b**) the reason for any delay in processing the return or refund, and (**c**) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize BASS & SANDFORT ACCOUNTANTS, PA. to enter my PIN 1 2 3 4 5 as my signature

ERO firm name

Enter five numbers, but do not enter all zeros

on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____ Date 12/10/2025

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

5 9 8 5 8 4 1 2 3 4 5

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature BASS & SANDFORT ACCOUNTANTS, PA. Date 12/10/2025

ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form
Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form, as it may be made public.
Go to *www.irs.gov/Form990EZ* for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning Oct 1 , 2024, and ending Sep 30 , 2025

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
AFRICAN AMERICAN HERITAGE SOCIETY INC

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
200 CHURCH STREET

City or town, state or province, country, and ZIP or foreign postal code
PENSACOLA, FL 32502

D Employer identification number
59-3022641

E Telephone number
3015148861

F Group Exemption Number

G Accounting Method: ☒ Cash ☐ Accrual Other (specify):

I Website: AFRICANAMERICANHERITAGESOCIETY.ORG

J Tax-exempt status (check only one) — ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

H Check ☒ if the organization is **not** required to attach Schedule B (Form 990).

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other:

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are $200,000 or more, or if total assets (Part II, column (B)) are $500,000 or more, file Form 990 instead of Form 990-EZ . . . . . $ 71,929.

Part I **Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)
Check if the organization used Schedule O to respond to any question in this Part I . . . . . ☒

Revenue	1	Contributions, gifts, grants, and similar amounts received		1	62,878.
	2	Program service revenue including government fees and contracts		2	1,468.
	3	Membership dues and assessments		3	2,383.
	4	Investment income		4	
	5a	Gross amount from sale of assets other than inventory	5a		
	b	Less: cost or other basis and sales expenses	5b		
	c	Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)		5c	
	6	Gaming and fundraising events:			
	a	Gross income from gaming (attach Schedule G if greater than $15,000)	6a		
	b	Gross income from fundraising events (not including $ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds $15,000)	6b	5,200.	
	c	Less: direct expenses from gaming and fundraising events	6c		
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)		6d	5,200.
	7a	Gross sales of inventory, less returns and allowances	7a		
	b	Less: cost of goods sold	7b		
	c	Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)		7c	
	8	Other revenue (describe in Schedule O)		8	
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8		9	71,929.
Expenses	10	Grants and similar amounts paid (list in Schedule O)		10	
	11	Benefits paid to or for members		11	
	12	Salaries, other compensation, and employee benefits		12	59,509.
	13	Professional fees and other payments to independent contractors		13	4,190.
	14	Occupancy, rent, utilities, and maintenance		14	9,025.
	15	Printing, publications, postage, and shipping		15	108.
	16	Other expenses (describe in Schedule O) See Line 16 Stmt		16	18,521.
	17	**Total expenses.** Add lines 10 through 16		17	91,353.
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 9)		18	-19,424.
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)		19	4,512.
	20	Other changes in net assets or fund balances (explain in Schedule O)		20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20		21	-14,912.

Part II **Balance Sheets** (see the instructions for Part II)
Check if the organization used Schedule O to respond to any question in this Part II . . . . . ☐

		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	4,512.	22	5,088.
23	Land and buildings		23	
24	Other assets (describe in Schedule O)		24	
25	**Total assets**	4,512.	25	5,088.
26	**Total liabilities** (describe in Schedule O)	0.	26	20,000.
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	4,512.	27	-14,912.

Part III **Statement of Program Service Accomplishments** (see the instructions for Part III)
Check if the organization used Schedule O to respond to any question in this Part III . . ☐

What is the organization's primary exempt purpose? PRESERVATION OF AFRICAN AMERICAN HISTORY

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

28 CURATED A "MORE COMPLETE AMERICAN HISTORY" EXHIBIT.

(Grants $ 0.) If this amount includes foreign grants, check here . . . . . ☐ **28a** 91,353.

29

(Grants $) If this amount includes foreign grants, check here . . . . . ☐ **29a**

30

(Grants $) If this amount includes foreign grants, check here . . . . . ☐ **30a**

31 Other program services (describe in Schedule O) . . . . . .
(Grants $) If this amount includes foreign grants, check here . . . . . ☐ **31a**

32 **Total program service expenses** (add lines 28a through 31a) . . . . . **32** 91,353.

Part IV **List of Officers, Directors, Trustees, and Key Employees** (list each one even if not compensated—see the instructions for Part IV)
Check if the organization used Schedule O to respond to any question in this Part IV . . . . . ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/ 1099-NEC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
CHERYL J HOWARD PRESIDENT	60.00	48,000.	0.	0.
ANGELA MCCORVEY VICE PRESIDENT	4.00	0.	0.	0.
CHRISTOPHER HENDRICKS DIRECTOR	2.00	0.	0.	0.
KEYA WIGGINS DIRECTOR	0.00	0.	0.	0.
DAYLE HAWTHRONE, M.D. DIRECTOR	0.00	0.	0.	0.
INTERNS INTERNS	2.00	4,144.	0.	0.

Part V **Other Information** (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V . ☐

			Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33		×
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions	34		×
35a	Did the organization have unrelated business gross income of $1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a		×
b	If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b		
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c		×
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		×
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions 37a			
b	Did the organization file **Form 1120-POL** for this year?	37b		×
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee; **or** were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a		×
b	If "Yes," complete Schedule L, Part II, and enter the total amount involved 38b			
39	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on line 9 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b			
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911: _____; section 4912: _____; section 4955: _____			
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		×
c	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 _____			
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization _____			
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		×
41	List the states with which a copy of this return is filed: _____			
42a	The organization's books are in care of: CHERYL J HOWARD Telephone no. (301)514-8861 Located at: 200 CHURCH STREET, PENSACOLA FL ZIP + 4 32502			
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: _____ See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	42b		×
c	At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country: _____	42c		×
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041**—Check here ☐ and enter the amount of tax-exempt interest received or accrued during the tax year 43			
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		×
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		×
c	Did the organization receive any payments for indoor tanning services during the year?	44c		×
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		×
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions	45b		×

			Yes	No
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46		X

Part VI Section 501(c)(3) Organizations Only

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

			Yes	No
47	Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	47		X
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		X
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a		X
b	If "Yes," was the related organization a section 527 organization?	49b		

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/ 1099-NEC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
NONE				

f Total number of other employees paid over $100,000 _____

51 Complete this table for the organization's five highest compensated independent contractors who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
NONE		

d Total number of other independent contractors each receiving over $100,000 _____

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A ☒ Yes ☐ No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer	Date 12/10/2025
CHERYL J HOWARD, PRESIDENT	
Type or print name and title	

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
SCOTT B SANDFORT CPA EA	SCOTT B SANDFORT CPA EA	12/10/2025		P00411431

Firm's name	BASS & SANDFORT ACCOUNTANTS, PA.	Firm's EIN	59-2981831
Firm's address	1301 W. GARDEN ST., PENSACOLA, FL 32502	Phone no.	(850)434-5899

May the IRS discuss this return with the preparer shown above? See instructions ☐ Yes ☐ No

Additional Information From Form 990-EZ: Short Form Return of Organization Exempt from Income Tax

Form 990-EZ: Short Form Return of Organization Exempt from Income Tax

Line 16: Other Expenses — **Continuation Statement**

Description	Amount
ADVERTISING	3,466.
BANK FEES	180.
CREDIT CARD FEES	114.
LICENSE AND TAXES	1,093.
OFFICE SUPPLIES	1,290.
PROGRAM EXPENSE	6,143.
DUES & SUBSCRIPTIONS	1,562.
INSURANCE	962.
MEALS	123.
WEBSITE	1,298.
EDUCATION	440.
GALA EXPENSES	1,850.
Total	18,521.

SCHEDULE A (Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization	Employer identification number
AFRICAN AMERICAN HERITAGE SOCIETY INC	59-3022641

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.

2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.

7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)

9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:

10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations . . . . . ☐

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	64,312.	77,147.	98,403.	95,318.	71,929.	407,109.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	64,312.	77,147.	98,403.	95,318.	71,929.	407,109.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4						407,109.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4	64,312.	77,147.	98,403.	95,318.	71,929.	407,109.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						407,109.

12 Gross receipts from related activities, etc. (see instructions) 12

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . . ☐

Section C. Computation of Public Support Percentage

14	Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f))	14	100 %
15	Public support percentage from 2023 Schedule A, Part II, line 14	15	100 %

16a **33 1/3% support test—2024.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ☒

b **33 1/3% support test—2023.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . . . ☐

17a **10%-facts-and-circumstances test—2024.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . . . ☐

b **10%-facts-and-circumstances test—2023.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . . . ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . . ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose . . .						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . .						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons .						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . . . ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2023 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2024** (line 10c, column (f), divided by line 13, column (f)) . . .	17	%
18	Investment income percentage from **2023** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests—2024.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization . . ☐

b **33 1/3% support tests—2023.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization . ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions . ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* ***Part VI*** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* ***Part VI*** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* ***Part VI*** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in* ***Part VI*** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in* ***Part VI****, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* ***Part VI.***	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* ***Part VI.***	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* ***Part VI.***	9b		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* ***Part VI.***	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on line 11a above?	11b		
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* ***Part VI****.*	11c		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in* ***Part VI*** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	2		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* ***Part VI*** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s), or (ii) serving on the governing body of a supported organization? *If "No," explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	2		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* ***Part VI*** *the role the organization's supported organizations played in this regard.*	3		

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (****see instructions****).*

a ☐ The organization satisfied the Activities Test. *Complete* ***line 2*** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* ***line 3*** *below.*

c ☐ The organization supported a governmental entity. *Describe in* ***Part VI*** *how you supported a governmental entity (see instructions).*

			Yes	No
2	Activities Test. ***Answer lines 2a and 2b below.***			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations. ***Answer lines 3a and 3b below.***			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in* ***Part VI****.*	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* ***Part VI*** *the role played by the organization in this regard.*	3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in* ***Part VI***). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A—Adjusted Net Income			(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3.	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	**Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	8		

Section B—Minimum Asset Amount			(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
c	Fair market value of other non-exempt-use assets	1c		
d	**Total** (add lines 1a, 1b, and 1c)	1d		
e	**Discount** claimed for blockage or other factors *(explain in detail in* ***Part VI****)*:			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
3	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 0.035.	6		
7	Recoveries of prior-year distributions	7		
8	**Minimum Asset Amount** (add line 7 to line 6)	8		

Section C—Distributable Amount				Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1		
2	Enter 0.85 of line 1.	2		
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4	Enter greater of line 2 or line 3.	4		
5	Income tax imposed in prior year	5		
6	**Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** *(continued)*

Section D—Distributions			Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4	Amounts paid to acquire exempt-use assets	4	
5	Qualified set-aside amounts (prior IRS approval required—*provide details in* ***Part VI***)	5	
6	Other distributions (*describe in* ***Part VI***). See instructions.	6	
7	**Total annual distributions.** Add lines 1 through 6.	7	
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in* ***Part VI***). See instructions.	8	
9	Distributable amount for 2024 from Section C, line 6	9	
10	Line 8 amount divided by line 9 amount	10	

Section E—Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2024	(iii) Distributable Amount for 2024
1	Distributable amount for 2024 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2024 (reasonable cause required—*explain in* ***Part VI***). See instructions.			
3	Excess distributions carryover, if any, to 2024			
a	From 2019			
b	From 2020			
c	From 2021			
d	From 2022			
e	From 2023			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2024 distributable amount			
i	Carryover from 2019 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2024 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2024 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* ***Part VI***. See instructions.			
6	Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* ***Part VI***. See instructions.			
7	**Excess distributions carryover to 2025.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2020 . . .			
b	Excess from 2021 . . .			
c	Excess from 2022 . . .			
d	Excess from 2023 . . .			
e	Excess from 2024 . . .			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

SCHEDULE O (Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization	Employer identification number
AFRICAN AMERICAN HERITAGE SOCIETY INC	59-3022641

Pt I, Line 16:

Description: ADVERTISING $3,466

Description: BANK FEES $180

Description: CREDIT CARD FEES $114

Description: LICENSE AND TAXES $1,093

Description: OFFICE SUPPLIES $1,290

Description: PROGRAM EXPENSE $6,143

Description: DUES & SUBSCRIPTIONS $1,562

Description: INSURANCE $962

Description: MEALS $123

Description: WEBSITE $1,298

Description: EDUCATION $440

Description: GALA EXPENSES $1,850

Pt II, Line 26:

Description: LOAN FROM CHERYL HOWARD Beginning of Year: $0 End of Year: $20,000

African American Heritage Society, Inc.
Balance Sheet
As of September 30, 2025

	Sep 30, 25
ASSETS	
Current Assets	
Checking/Savings	
104 · Checking	5,088.24
Total Checking/Savings	5,088.24
Total Current Assets	5,088.24
TOTAL ASSETS	**5,088.24**
LIABILITIES & EQUITY	
Liabilities	
Long Term Liabilities	
30 · Loan from Cheryl Howard	20,000.00
Total Long Term Liabilities	20,000.00
Total Liabilities	20,000.00
Equity	
585 · Retained Earnings	4,512.72
Net Income	-19,424.48
Total Equity	-14,911.76
TOTAL LIABILITIES & EQUITY	**5,088.24**

African American Heritage Society, Inc.
Profit & Loss
October 2024 through September 2025

	Oct '24 - Sep 25
Income	
Inc/Sales	
Income	
Fundraising	
3 · Board Giving	1,000.00
4 · Memberships	2,383.00
5 · Book Sales	1,468.14
Total Fundraising	4,851.14
Grants	
1 · Grants from Escambia County	49,487.85
2 · Grants from FAAHPN	12,000.00
Total Grants	61,487.85
Program Income	
11 · Escambia Connects	390.00
Total Program Income	390.00
Total Income	66,728.99
Total Inc/Sales	66,728.99
41 · Gala Income	
41.1 · Gala Admission	3,900.00
41.2 · Gala Table Purchase	1,300.00
Total 41 · Gala Income	5,200.00
Total Income	71,928.99
Expense	
OPEX	
10 · Accounting & Legal	4,190.00
19 · Utilities	7,550.11
20 · Advertising	3,466.20
21 · Office Supplies	1,289.65
22 · License and Taxes	1,093.06
23 · Repairs and Maintenance	1,475.00
24 · Dues and Subscriptions	1,562.35
25 · Insurance	962.40
26 · Affinipay Service Fees	64.21
27 · Square Service Fees	50.00
28 · Meals and Entertainment	123.10
31 · Website	1,297.50
32 · Education	440.08
7 · Payroll - Executive Director	5,600.00
7a · Payroll	28,446.83
7b · Payroll Tax	6,926.65
8 · Office Assistant	12,815.46
859 · Bank Charges	180.00
9 · Payroll - Interns	4,144.00
909 · Labor, Salaries and Wages	1,576.00
927 · Postage and Shipping	108.15
Total OPEX	83,360.75
Program Expense	
12 · Instructor Expense	2,985.62
15 · Rent Expense	300.00
17b · Food & Beverages for Events	2,272.66
29 · Program Expense - Books	536.67
701.1 · Program Expense	47.77
Total Program Expense	6,142.72

African American Heritage Society, Inc.
Profit & Loss
October 2024 through September 2025

	Oct '24 - Sep 25
55 · 35th Anniversary Gala	
55.1 · Venue for Gala	600.00
55.2 · Photograpy for Gala	100.00
55.3 · Prop Designer for Gala	1,150.00
Total 55 · 35th Anniversary Gala	1,850.00
Total Expense	91,353.47
Net Income	**-19,424.48**

African American Heritage Society, Inc.
Balance Sheet
As of September 30, 2024

	Sep 30, 24
ASSETS	
Current Assets	
Checking/Savings	
104 · Checking	4,512.72
Total Checking/Savings	4,512.72
Total Current Assets	4,512.72
TOTAL ASSETS	**4,512.72**
LIABILITIES & EQUITY	
Equity	
585 · Retained Earnings	655.07
Net Income	3,857.65
Total Equity	4,512.72
TOTAL LIABILITIES & EQUITY	**4,512.72**

African American Heritage Society, Inc.
Profit & Loss
October 2023 through September 2024

	Oct '23 - Sep 24
Income	
Inc/Sales	
Income	
Fundraising	
3 · Board Giving	570.00
4 · Memberships	1,150.00
5 · Book Sales	564.48
6 · Donations	1,970.00
Total Fundraising	4,254.48
Grants	
1 · Grants from Escambia County	80,883.76
2 · Grants from FAAHPN	6,000.00
Total Grants	86,883.76
Program Income	
11 · Escambia Connects	450.00
Total Program Income	450.00
Total Income	91,588.24
Total Inc/Sales	91,588.24
Inc/Var	
955 · Misc. Income	3,730.00
Total Inc/Var	3,730.00
Total Income	95,318.24
Expense	
OPEX	
10 · Accounting & Legal	5,165.00
19 · Utilities	6,686.84
20 · Advertising	2,182.24
21 · Office Supplies	8,042.24
22 · License and Taxes	338.09
23 · Repairs and Maintenance	1,367.76
24 · Dues and Subscriptions	694.68
25 · Insurance	706.70
26 · Affinipay Service Fees	71.01
28 · Meals and Entertainment	179.95
7 · Payroll - Executive Director	48,033.37
8 · Office Assistant	4,633.04
859 · Bank Charges	108.00
879 · Donations	350.00
9 · Payroll - Interns	7,666.67
916 · Miscellaneous	1,485.00
916.1 · Flowers	240.86
927 · Postage and Shipping	124.99
935 · Services (Outside)	427.20
938 · Supplies	187.31
Total OPEX	88,690.95
Program Expense	
12 · Instructor Expense	375.00
29 · Program Expense - Books	119.05
701.1 · Program Expense	2,275.59
Total Program Expense	2,769.64
Total Expense	91,460.59
Net Income	**3,857.65**

Agency Name: African American Heritage Society, Inc.

Marketing Plan- FY 2026-27

Introduction

The African American Heritage Society (AAHS) Museum and Cultural Center, located in Pensacola's downtown historic area, is committed to enhancing the cultural tourism landscape of Pensacola and Escambia County, Florida. This marketing plan aims to attract tourists specifically, visitors generally, increase awareness, and secure funding for our cultural tourism museum, programs, events, presentations, and festivals. Note that we have requested a legal name change which has been granted. However, we are awaiting additional documentation and new state and federal documents. We will soon be known as the Museum of Culture and Heritage.

Objectives

- Marketing rebrand of our new name while maintaining our current initiatives.
- Increase visitor attendance within the next year.
- Expand our membership base.
- Secure additional funding and sponsorships of at least $35,000 within the next year.
- Enhance community engagement through partnerships and collaborations with local businesses and educational institutions.
- Increase Museums' local history, heritage and culture exhibitions.

Target Audience

- Tourists: Visitors to Pensacola and Escambia County who are interested in learing about Pensacola's unique history.
- Local Residents: Individuals and families who reside in Pensacola and surrounding areas, seeking cultural and educational experiences.
- Schools and Educational Institutions: Students, teachers, and educational groups looking for enriching field trip opportunities.
- Donors and Sponsors: Philanthropists, local businesses, and organizations interested in supporting cultural tourism

Marketing Strategies

Digital Marketing

- Website: Redesign and optimize the AAHS website to be more user-friendly, informative, and visually appealing. Include detailed information about programs, events, exhibits, and membership options. Incorporate a more robust online donation and ticket purchasing system.
- Social Media: Continue to utilize platforms such as Facebook, and Instagram, more optimally to share engaging content, including event announcements, behind-the-scenes looks, and educational posts. Implement a consistent posting schedule and use targeted ads to reach a broader audience.
- Email Marketing: Continue to use our email newsletter to keep subscribers informed about upcoming events, programs, and special offers. Further segment the email list to tailor content to different audience groups (e.g., members, donors, general visitors).

Print Marketing

- Brochures and Flyers: Create (update) more visually appealing brochures and flyers to distribute at local businesses, tourist information centers, hotels, and educational institutions.
- Posters: Design eye-catching posters to display in high-traffic areas such as shopping centers, libraries, and community centers.
- Press Releases: Write and distribute press releases to local newspapers, magazines, and radio stations to promote major events and milestones.
- In museum exhibitions curated in-house.

Events and Collaborations

- Community Events: Host regular community events such as art exhibits, cultural festivals, and educational workshops to attract visitors and engage the local community.
- Partnerships: Collaborate with local businesses, schools, and organizations to co-host events and offer joint promotions. For example, partner with local restaurants to offer discounts to museum visitors and out of town tourists.
- Membership Drives: Organize membership drives with special incentives such as exclusive event invitations, discounts, and free admission days.

Advertising

- Local Media: Purchase or request community interest ad space in local newspapers, magazines, and on radio stations to reach a broader audience. Consider sponsored content and interviews to provide more in-depth information about our programs.
- Online Ads: Utilize Google ads and social media ads to target potential visitors based on their interests and demographics. Use engaging visuals and clear calls to action.
- Signage: Invest in strategically placed signage around Pensacola to increase visibility and attract tourists.

Budgeted Amount: $18,000

Evaluation and Metrics

- Track website analytics to monitor visitor traffic, page views, and online donations.
- Analyze social media engagement through likes, shares, comments, and follower growth.
- Monitor email open rates, click-through rates, and subscription growth.
- Collect visitor feedback through surveys and comment cards to assess satisfaction and areas for improvement.
- Evaluate the success of events based on attendance numbers, participant feedback, and media coverage.
- Review budget expenditures and adjust strategies based on the return on investment.

Conclusion

The African American Heritage Society Museum and Cultural Center plays a vital role in promoting cultural tourism in Pensacola and Escambia County. By implementing this marketing plan, we aim to attract more visitors, increase awareness, and secure the necessary funding to continue our mission. Together, we can ensure that Pensacola cultural tourism continues to thrive and grow and that Pensacola's rich history and culture are celebrated and preserved for future generations.

Tourist Development Tax

Fund 108

Pensacola Area Chamber Foundation

21

February 28, 2026

TO: Tourism Community Partner

RE: Requests for funding for Fiscal Year (FY) 2027

Dear Potential Funding Recipient:

Attached please find the Escambia County Community Partner Funding Request Application, which will be used for budget allocation purposes for the upcoming fiscal year.

The deadline to submit completed applications is Monday, March 30, 2026

The application provides you with adequate space to list all your organization's sources of revenue and your major categories of expenditures. When preparing the requested narratives, a clear and concise response is appreciated. If you need more space, please reference the appropriate question for your answers on any additional documentation.

Important Note: As a requirement to receive County TDT grant monies, your organization will be required to submit both quarterly metrics and an annual report. Your required metrics report will be derived from the metric information within your application. Specific instructions to complete your annual report are included in the Attachment A "Annual Narrative Form", attached to this application and are due post event or at the end of the Fiscal Year, whichever date is earliest.

Applications must be submitted electronically. When submitting your application, please follow all instructions and fill out the questions clearly. There is **an application check list** to ensure all required documents are submitted. **Please check each box to confirm all required documents are included with your new funding request application.**

Escambia County is committed to making information accessible. As part of that effort, documents delivered to Escambia County as part of this project are to meet website guidelines for accessible design set forth by the U.S. Department of Justice under the Title II of the Americans with Disabilities Act (ADA) and web content accessibility guidelines. For this reason, please submit Word format documents if ADA guidelines cannot be met.

We look forward to learning how Escambia County may be able to support your organization to maximize outreach to the citizens of our great county!

Sincerely,

Stephan Hall

Finance Director
Escambia County

FISCAL YEAR 2027

ESCAMBIA COUNTY
TOURISM PROMOTION
COMMUNITY PARTNER FUNDING APPLICATION

All agencies requesting Tourist Development Tax (TDT) funding from Escambia County must submit the below-listed information and complete the attached form. Failure to submit all required information or to complete the form will disqualify your organization from consideration for funding. Please submit the completed application packet electronically to **Budget@myescambia.com.**

DEADLINE - Monday, March 30, 2026

ELIGIBILITY CRITERIA:

Organizations eligible to apply for funding must:

- Indicate all funding amounts received from sources other than local governments.
- Qualify as: a) a municipality located in Escambia County; b) an organization designated tax exempt by the IRS and incorporated as a not-for-profit corporation with authorization to conduct business in the State of Florida; OR c) an organization incorporated as a for-profit corporation or organized as a limited liability company with authorization to conduct business in the State of Florida.
- Located in and serve residents of Escambia County.
- Provide at least 2 full years (24 months) of independently prepared, audited or reviewed financial statements or tax returns, unless organization was formed within the last 3 years.
- The Board of County Commissioners retains the right to waive the eligibility criteria.

APPLICANTS SHOULD:

- Explain why receiving funding would have a significant impact on their organization.
- Have a mission and programs or services that directly and primarily promote tourism.
- Plan to expend funds within 12 months.
- Plan to provide quarterly metric reports and an annual report. ****Please be able to provide the source of your data that will be used to quantify your request.**

Funds may be provided for programs, services, projects, activities, events or other initiatives that directly and primarily support tourism in Escambia County. Funds may be provided for facility and infrastructure projects subject to the additional eligibility requirements as provided in Escambia County's TDT Policies and Procedures.

Funds will not be provided for:

- debt reduction, operating deficits, interim or bridge funding or endowment funding,
- individuals or private foundations,
- activities that are religious or political in nature,
- fund drives, annual appeals, fundraising events or general capital campaigns, and
- salaries that do not directly impact the program unless mandated by statutory or regulatory requirement.

When submitting your completed application with all required documents, provide your documents in original Word format or a direct PDF of the Word document. **Please limit scanned documents as much as possible.**

APPLICATION CHECKLIST (Required)

__ Submit a fully completed Agency Funding Request Application.

__ Submit a copy of your organization's current W-9.

__ Submit: a) Certificate of Status as a not-for-profit corporation with authorization to conduct business in the State of Florida and a Letter of Determination from the IRS confirming your organization's federally tax-exempt status; or b) Certificate of Status as an organization incorporated as a for-profit corporation or organized as a limited liability company with authorization to conduct business in the State of Florida.

__ Submit a copy of your organization's 2024 or 2025 tax return. You may submit a 2023 tax return along with explanation for late filing.

__ Submit a copy of your organization's most recent two years of financial statements, with audit if applicable. Updated financials may be requested by the County periodically including prior and subsequent to reward date.

__ Provide the **source** used to obtain the data that will be recorded on the quarterly metrics report and annual report.

GENERAL INFORMATION

Agency Name: _Greater Pensacola Chamber Foundation_____

Agency Address: _____418 West Garden St, 4th Floor Pensacola, FL 32502_____

Program Name for which funding is being requested: _____Pensacola Fourth of July Fireworks_

Amount Requested: $_____118,000_____

Program Contact: _____Todd Thomson_____

Contact Email: ____tthomson@pensacolachamber.com_____
Contact Phone: (_850_) _475__-__4999_

Description of Program: _____The Fourth of July Fireworks Show in Downtown Pensacola annually attracts visitors from across the South and the Gulf Coast to enjoy with our Escambia County residents

_____

_____

How many years has your organization provided services in the County? _____137_____

How many years has your organization received funding from the County? _____3_____

Explain how receiving funds from the County would impact your organization:

These funds will go to put on the Fourth of July Fireworks Show in Pensacola. These funds will be used for the preparation and execution of the Fireworks Show. Most of the funding goes to the cost of the fireworks show but ancillary costs include insurance coverage, port-a-potties, cleanup, and other necessary components to make the show a success. The Chamber Foundation and Chamber staff proudly provide free staff time to plan, organize, and execute this event on an annual basis.

PREVIOUS FISCAL YEAR FUNDING

(If none received, mark N/A and skip to next section.)

Amount received, if applicable: _____$96,000_____

Briefly describe how last year's funds were used. _____Funds are primarily used to cover the cost of the fireworks and other necessary items to ensure the show is a success. Other items that funding goes to include event insurance, road barricades, port-a-potties, clean-up services and other activities needed to ensure a positive experience for attendees of the show._____

Briefly describe the County's Return on Investment relative to last year's funding and the measurable impact your program had on the citizens of Escambia County? _____Funds were used to pay for the fireworks and other activities during the day. Funds paid for insurance, road barricades, clean up services, advertising, and other associated costs._____

_____

_____

_____

_____

CURRENT FISCAL YEAR FUNDING REQUEST

Briefly explain how the requested funding will be used to support the program. Why is the program a benefit to the citizens of Escambia County? _____These funds provided for a high-quality Fourth of July fireworks show enjoyed by county residents and visitors. This event provided a positive economic impact for our community and draws out-of-town visitors on an annual basis.___

_____

_____

_____

_____

Is your program a governmental function or requirement? If so, please site regulatory/statutory requirement and explain: _____No_____

_____

_____

_____

Is this a one-time request or a recurring request for funding?

_____Recurring_____

SIMILAR/PARTNER ORGANIZATIONS

List any other public or private organizations/agencies who provide similar services in the area, and how you have partnered with those organizations:_____None_____

_____

_____

_____

Please differentiate your program from other similar programs and explain why you are the best agency to provide the program.

_____In collaboration with the Pensacola Young Professionals, we are the lead organizations that put on the Fourth of July Fireworks Show in Pensacola. We are the only organizations that provide this support for the fireworks show in Pensacola having taken over the event from Sertoma three years ago.

FUNDING

Will these funds be used for salaries/administrative costs or direct programming costs? Please provide a breakdown by percentage within each category. NOTE: Only salaries directly related to the approved program are eligible for funding.

- Percentage for salaries/administrative costs: _____%
- Percentage for direct programming costs: _____100_____%

If only a portion of your requested funding is granted, how will you offset the difference?_____We would need to cut back on the length of the fireworks show which would be detrimental to the overall experience._____

If the requested funding can be used as a match for other funding, please provide the details below and include the amount and match ratio: N/A

Does your organization request funding from other governmental entities or non-profit agencies? If so, list each agency from which you request funds and the amount. Explain what those funds would be used for and whether there is any duplication of funding. No

GOALS AND METRICS

Please provide "specific and measurable" metrics in the following sections:

a) Please complete the Agency Metrics Scorecard below by listing up to three primary goals this program is targeting. Provide three years of trends. If your Agency received funding the previous fiscal year, use the same metrics for consistent measurement. ALL agencies are required to fill out this template.

Goals & Metrics Scorecard	FY25	FY26	FY27	% Change
1. Maintain or Increase Overall Attendance	49,400	50,000	51,000	2%
2. Maintain or Increase Hotel Room Night Stays	1,300	1,350	1,400	3.5%
3. Maintain or Increase Economic Impact of Event	4,500,000	4,600,000	4,750,000	1%

b) State the source used to provide your program metrics: Various partners, including City of Pensacola, Blue Wahoos, Peter Mougey, Cat Country

c) Please list up to three program goals by which your organization will measure the success of your program.

Program Goals	FY27
1. Increase overall attendance in 2026	2%
2. Increase number of room nights generated by the event	3.7%
3. Increase overall economic impact of the event	1%

d) Please list the actual baseline statistics/metrics for the performance measure(s) listed above.

Baseline for Goals	FY27
1. See attached spreadsheet	50,000
2.	
3.	

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program, you are not required to complete the information for the previous budget year. Please add any additional income or expense sources to the table as necessary to complete your budget application. **Please round figures to the nearest whole dollar.**

INCOME TABLE			
	Most Recently Completed Budget Year - FY 2024-25	Current Budget Year FY 2025-26	Proposed Budget Year FY 2026-27
Contributions/Donations from Private Sources	$0	$ 10,000	$10,000
Programmatic Income	$ 3,600	$ 4,940	$ 5,000
County Funding/Direct Contribution	$ 96,000	$96,000	$ 118,000
County Funding by Other Source (a)	$	$	$
City Funding	$	$	$
Local Non-Profit Funding	$	$	$
State Funding	$	$	$
Federal Funding	$	$	$
Memberships	$	$	$
Investment Income	$	$	$
Other Income (b)	$	$	$
Total Income	$99,600	$110,940	$133,000

Please explain by fiscal year any amount listed in "County Funding by Other Source" line item. (Example: Commissioner Community Support funding, Sheriff's Office funding, etc.)

N/A

Please explain by fiscal year any amount listed in the "Other Income" line item. _____

N/A

EXPENSES TABLE			
	Most Recently Completed Budget Year FY 2024-25	Current Budget Year FY 2025-26	Proposed Budget Year FY 2026-27
Total Number of Staff			
Salaries and Wages	$	$	$
Employee Benefits	$	$	$
Professional Services	$ 20,482	$ 22,000	$ 24,000
Contractual Services	$ 65,000	$ 75,000	$ 85,000
Travel Expenses	$	$	$
Rentals and Leases	$ 2,500 cash $ 7,400 in kind	$ 2,500 $ 7,400 in-kind	$ 2,500 $7,400 in-kind
Communication	$	$	$
Postage and Freight	$	$	$
Repair and Maintenance	$	$	$
Printing and Binding	$	$	$
Marketing and Promotion	$ 6,500 cash $ 23,000 in-kind	$ 6,500 cash $ 23,000 in-kind	$ 6,500 cash $ 23,000 in-kind
Fuel	$	$	$
Supplies	$ 1,000	$ 1,000	$ 1,000
Event Expenses	$ 2,500	$ 2,500	$ 2,500
Capitalizable Assets for County Funding (a)	$	$	$
Other Expenses (b)	$	$	$
Total Expenses	$ 97,982 cash $30,400 in-kind $128,382	$ 109,500 cash $30,400 in-kind $132,500	$ 121,500 cash $30,400 in-kind $134,500
Net Income - (Revenue minus Expense)	$ -1,618.00	$ -1,440.00	$ 11,500.00

Please explain any capitalizable assets (vehicles, land, or equipment) contained in your request.

N/A

Please explain any request listed in the "Other Expenses" line item. N/A

BUDGET QUESTIONS

1. Does your agency operate on Calendar Year, State Fiscal Year, or Fiscal Year? Fiscal (Oct. 1-Sept 30)
2. Please explain any discrepancies in the Expense Table and your agency's Financial Statements. None
3. Please explain any Net Income (Revenue less Expense) represented in the Expense Table above on the bottom row. What is the planned use for these residual funds? All public and private funds received are used on fireworks or activities/services needed to support the event.
4. Please list the salary of the top 5 employees, names and positions of your organization.

If there are multiple agencies funded by or through your agency allocation, please add those employees to this list by agency.

Name	Position	Salary
N/A		

5. Please provide the total amount of cash and investments on hand. $0

6. Does your organization charge fees for services? If so, provide a list of fees charged:
   $260 for food trucks or other vendors to participate

7. Does your organization require background checks from volunteers and staff? Staff only

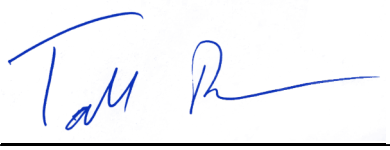
8. What is the **source** of your reportable data? Various sources including City of Pensacola, Peter Mougey, Blue Wahoos

TOURISM PROMOTION AGENCIES

1. Please describe the marketing plan for your event or tourism related activity: Attached

2. Please provide information regarding ticket sales or sponsorships for your event or tourism related activity: Attached

I hereby certify that the information provided above is a true and correct statement relating to the organization requesting funding named above.



Name

President/CEO 4/17/26

Title Date

Annual Narrative Instructions for Organizations granted TDT Funds:

Your organization has received funds from Escambia County from the Tourist Development Tax (TDT) Fund. Florida law requires organizations who are granted these funds to provide the information below in an annual report regarding the expenditure of funds. Please provide the following information in your annual report:

1. The Basics:
Name of Organization (must match W9):

Contact Name/Title:

Mailing Address:

Funding Amount Received:

2. Introduction:
Brief description of the organization/event:

Is this a new or recurring grant?

If recurring, how many years?

If new, do you anticipate the organization/event becoming a recurring grant?

3. Narrative:
How did your organization/event benefit the tourism industry and/or promote tourism in Escambia County by increasing the number and quality of tourist related activities?

How were the TDT funds spent?

Provide specific details on how TDT funds were spent.

Please provide the number of hotel/motel room nights generated from your event. What is the source of your data and metrics?

Please attach a copy of your completed Market Plan, and provide details regarding the success of

your plan.

How did you measure the success of your organization/event? What goals did you establish? Examples of goals may include the following: Attendance/Spectators; Ticket Sales; Number of Participants; Number of Vendors/Exhibitors; Sponsorship Support; Media Coverage; Website Visits; Social Media Engagement; Hotel/Motel Room Nights Generated.

4. Quarterly Metrics Summary

Please provide the following quarterly metrics as approved by the BOCC:

Goals and Metrics Scorecard: Sample Organization FY 26-27	1st QTR	2nd QTR	3rd QTR	4th QTR
How many people attended/visited your organization/event?	0	0	49,400	0
How many people who attended/visited your organization/event stayed in area hotel/motels?				
How many nights did those people stay in area hotels/motels?				
On average, how much did each family spend at the organization/event?				

5. Tourism Narrative Summary
Please provide a summary of your organization/event's success, the positive impact it created for the citizens of Escambia County, and overall impact to tourism. Pictures may be attached.

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give form to the requester. Do not send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See *Specific Instructions* on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)
Pensacola Area Chamber Foundation, Inc

2 Business name/disregarded entity name, if different from above.

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☑ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . .

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☐ Other (see instructions)

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . ☐

5 Address (number, street, and apt. or suite no.). See instructions.
418 W Garden St, 4th Floor

Requester's name and address (optional)

6 City, state, and ZIP code
Pensacola Florida 32502

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number
[ ][ ][ ] - [ ][ ] - [ ][ ][ ][ ]

or

Employer identification number
5 9 - 2 2 9 7 8 2 6

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here | **Signature of U.S. person** [signature] **Date** 01-07-2026

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

0000010 09/20/23

FLORIDA Department of Revenue

Consumer's Certificate of Exemption

Issued Pursuant to Chapter 212, Florida Statutes

DR-14
R. 01/18

85-8012747345C-4	02/28/2023	02/29/2028	501(C)(3) ORGANIZATION
Certificate Number	Effective Date	Expiration Date	Exemption Category

This certifies that

PENSACOLA AREA CHAMBER FOUNDATION INC
418 W GARDEN ST FL 4
PENSACOLA FL 32502-4752

is exempt from the payment of Florida sales and use tax on real property rented, transient rental property rented, tangible personal property purchased or rented, or services purchased.

FLORIDA Department of Revenue

Important Information for Exempt Organizations

DR-14
R. 01/18

1. You must provide all vendors and suppliers with an exemption certificate before making tax-exempt purchases. See Rule 12A-1.038, Florida Administrative Code (F.A.C.).

2. Your *Consumer's Certificate of Exemption* is to be used solely by your organization for your organization's customary nonprofit activities.

3. Purchases made by an individual on behalf of the organization are taxable, even if the individual will be reimbursed by the organization.

4. This exemption applies only to purchases your organization makes. The sale or lease to others of tangible personal property, sleeping accommodations, or other real property is taxable. Your organization must register, and collect and remit sales and use tax on such taxable transactions. Note: Churches are exempt from this requirement except when they are the lessor of real property (Rule 12A-1.070, F.A.C.).

5. It is a criminal offense to fraudulently present this certificate to evade the payment of sales tax. Under no circumstances should this certificate be used for the personal benefit of any individual. Violators will be liable for payment of the sales tax plus a penalty of 200% of the tax, and may be subject to conviction of a third-degree felony. Any violation will require the revocation of this certificate.

6. If you have questions about your exemption certificate, please call Taxpayer Services at 850-488-6800. The mailing address is PO Box 6480, Tallahassee, FL 32314-6480.

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047
2023
Open to Public Inspection

A For the 2023 calendar year, or tax year beginning 10/01/23 , and ending 09/30/24

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/ terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization: Pensacola Area Chamber Foundation, Inc.

Doing business as:

Number and street (or P.O. box if mail is not delivered to street address): P.O. Box 550

Room/suite:

City or town, state or province, country, and ZIP or foreign postal code: Pensacola FL 32591-0550

D Employer identification number: 59-2297826

E Telephone number: 850-438-4081

G Gross receipts $: 595,651

F Name and address of principal officer:
Todd Thomson
P.O. Box 550
Pensacola FL 32591

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: www.pensacolachamber.com

H(c) Group exemption number

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1982

M State of legal domicile: FL

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
The Foundation is a related organization to the Pensacola Area Chamber of Commerce which periodically provides funding to the Chamber to support the Chamber's activites.

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3 Number of voting members of the governing body (Part VI, line 1a)	3	5
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	5
5 Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	0
6 Total number of volunteers (estimate if necessary)	6	0
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	32,400	98,331
9 Program service revenue (Part VIII, line 2g)	106,555	477,735
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	192	19,585
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0
12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	139,147	595,651
13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0
14 Benefits paid to or for members (Part IX, column (A), line 4)		0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		0
16a Professional fundraising fees (Part IX, column (A), line 11e)		0
b Total fundraising expenses (Part IX, column (D), line 25) 0		
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	285,935	385,749
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	285,935	385,749
19 Revenue less expenses. Subtract line 18 from line 12	-146,788	209,902

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	432,542	739,355
21 Total liabilities (Part X, line 26)	199,810	296,721
22 Net assets or fund balances. Subtract line 21 from line 20	232,732	442,634

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

COPY

Sign Here

Signature of officer

Date

Todd Thomson President
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Michael D. Thornton				P00150049

Firm's name: Brown Thornton Pacenta & Company, PA — Firm's EIN: 59-3478013

Firm's address: P.O. Box 12484, Pensacola, FL 32591 — Phone no. 850-434-3146

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission:

The Foundation is a related organization to the Pensacola Area Chamber of Commerce which periodically provides funding to the Chamber to support the Chamber's activites.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [ ] Yes [X] No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 129,761 including grants of $) (Revenue $ 211,060)

Leadership Pensacola is a program for training future leaders of Pensacola.

4b (Code:) (Expenses $ 109,659 including grants of $) (Revenue $ 266,675)

Ship Commissioning- The Chamber of Commerce and the Foundation, in partnership with other organizations, had planned to host ship commissioning ceremonies.

4c (Code:) (Expenses $ 86,020 including grants of $) (Revenue $ 98,331)

Military Development Program - for identifying and executing military friendly initiatives to enhance the region's military value and improve the quality of life for active and reitred military, and veterans.

4d Other program services (Describe on Schedule O.)
(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses 325,440

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a		X
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34	X	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O.	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	1		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c			

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

				Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	0		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b			
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a			X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			X
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			X
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15			X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			X
17	**Section 501(c)(21) organizations.** Did the trust, any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17			

Part VI Governance, Management, and Disclosure *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI ... [X]

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	5		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included on line 1a, above, who are independent	1b	5		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a		X
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c	X	
13	Did the organization have a written whistleblower policy?	13	X	
14	Did the organization have a written document retention and destruction policy?	14	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a		X
b	Other officers or key employees of the organization	15b		X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed None

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records.

Todd Thomson P.O. Box 550

Pensacola FL 32591 850-438-4081

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Todd Thomson	1.00									
President	40.00	X		X				0	104,042	17,408
(2) David Deliman	1.00									
Chair	1.00	X		X				0	0	0
(3) Ildi Hosman	1.00									
Vice Chair	1.00	X		X				0	0	0
(4) Doug Rehm	1.00									
Treasurer	1.00	X		X				0	0	0
(5) Lloyd Reshard	1.00									
Secretary	1.00	X		X				0	0	0
(6)										
(7)										
(8)										
(9)										
(10)										
(11)										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12)										
(13)										
(14)										
(15)										
(16)										
(17)										
(18)										
(19)										
1b Subtotal									104,042	17,408
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)									104,042	17,408

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 0

		Yes	No
3	Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*		X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*		X
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization 0

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	98,331			
	g	Noncash contributions included in lines 1a-1f	1g	$			
	h	**Total.** Add lines 1a–1f		98,331			
Program Service Revenue			Business Code				
	2a	Partnership Services	611430	266,675	266,675		
	b	Leadership Pensacola	900099	211,060	211,060		
	c						
	d						
	e						
	f	All other program service revenue					
	g	**Total.** Add lines 2a–2f		477,735			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		19,585			19,585
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
				(i) Real	(ii) Personal		
	6a	Gross rents	6a				
	b	Less: rental expenses	6b				
	c	Rental Inc. or (loss)	6c				
	d	Net rental income or (loss)					
				(i) Securities	(ii) Other		
	7a	Gross amount from sales of assets other than inventory	7a				
	b	Less: cost or other basis and sales exps.	7b				
	c	Gain or (loss)	7c				
	d	Net gain or (loss)					
	8a	Gross income from fundraising events (not including $ ..... of contributions reported on line 1c). See Part IV, line 18	8a				
	b	Less: direct expenses	8b				
	c	Net income or (loss) from fundraising events					
	9a	Gross income from gaming activities. See Part IV, line 19	9a				
	b	Less: direct expenses	9b				
	c	Net income or (loss) from gaming activities					
	10a	Gross sales of inventory, less returns and allowances	10a				
	b	Less: cost of goods sold	10b				
	c	Net income or (loss) from sales of inventory					
Miscellaneous Revenue			Business Code				
	11a						
	b						
	c						
	d	All other revenue					
	e	**Total.** Add lines 11a–11d					
	12	**Total revenue.** See instructions		595,651	477,735	0	19,585

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	488	488		
12 Advertising and promotion				
13 Office expenses	467	158	309	
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates	90,720	30,720	60,000	
22 Depreciation, depletion, and amortization				
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Leadership Pensacola	129,115	129,115		
b Ship Commissioning	109,499	109,499		
c Military Development	55,300	55,300		
d Dues and Subscriptions	160	160		
e All other expenses				
25 **Total functional expenses.** Add lines 1 through 24e	385,749	325,440	60,309	0
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

			(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing	94,488	1	309,722
	2	Savings and temporary cash investments	338,054	2	420,315
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	9,318
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a			
	b	Less: accumulated depreciation — 10b		10c	
	11	Investments—publicly traded securities		11	
	12	Investments—other securities. See Part IV, line 11		12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	432,542	16	739,355
Liabilities	17	Accounts payable and accrued expenses		17	
	18	Grants payable		18	
	19	Deferred revenue	15,500	19	15,500
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	184,310	25	281,221
	26	**Total liabilities.** Add lines 17 through 25	199,810	26	296,721
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	232,732	27	442,634
	28	Net assets with donor restrictions		28	
		Organizations that do not follow FASB ASC 958, check here ☐ **and complete lines 29 through 33.**			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	232,732	32	442,634
	33	Total liabilities and net assets/fund balances	432,542	33	739,355

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	595,651
2	Total expenses (must equal Part IX, column (A), line 25)	2	385,749
3	Revenue less expenses. Subtract line 2 from line 1	3	209,902
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	232,732
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	442,634

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. ☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis	2a	X	
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2b		X
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE A (Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization	Employer identification number
Pensacola Area Chamber Foundation, Inc.	59-2297826

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:

10 ☒ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						

12 Gross receipts from related activities, etc. (see instructions) 12

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f) divided by line 11, column (f)) 14 %

15 Public support percentage from 2022 Schedule A, Part II, line 14 15 %

16a **33 1/3% support test — 2023.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support test — 2022.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10%-facts-and-circumstances test — 2023.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

b **10%-facts-and-circumstances test — 2022.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	91,655	131,887	122,850	32,400	98,331	477,123
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	153,553	65,407	158,590	106,555	477,735	961,840
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5	245,208	197,294	281,440	138,955	576,066	1,438,963
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						1,438,963

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6	245,208	197,294	281,440	138,955	576,066	1,438,963
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	3,306	222	191	192	19,585	23,496
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	3,306	222	191	192	19,585	23,496
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)	248,514	197,516	281,631	139,147	595,651	1,462,459

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	15	98.39 %
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	99.00 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2023** (line 10c, column (f), divided by line 13, column (f))	17	2 %
18 Investment income percentage from **2022** Schedule A, Part III, line 17	18	1 %

19a **33 1/3% support tests — 2023.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☒

b **33 1/3% support tests — 2022.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* ***Part VI*** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* ***Part VI*** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* ***Part VI*** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in* ***Part VI*** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in* ***Part VI,*** *including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* ***Part VI.***	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* ***Part VI.***	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* ***Part VI.***	9b		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* ***Part VI.***	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on line 11a above?	11b		
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* ***Part VI.***	11c		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in* ***Part VI*** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	2		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* ***Part VI*** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	2		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* ***Part VI*** *the role the organization's supported organizations played in this regard.*	3		

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (****see instructions****).*

a ☐ The organization satisfied the Activities Test. *Complete* ***line 2*** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* ***line 3*** *below.*

c ☐ The organization supported a governmental entity. *Describe in* ***Part VI*** *how you supported a governmental entity (see instructions).*

			Yes	No
2	Activities Test. ***Answer lines 2a and 2b below.***			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations. ***Answer lines 3a and 3b below.***			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in* ***Part VI.***	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* ***Part VI*** *the role played by the organization in this regard.*	3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in* ***Part VI***). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	8		

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d **Total** (add lines 1a, 1b, and 1c)	1d		
e **Discount** claimed for blockage or other factors *(explain in detail in* ***Part VI****)*:			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by 0.035.	6		
7 Recoveries of prior-year distributions	7		
8 **Minimum Asset Amount** (add line 7 to line 6)	8		

Section C – Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	1		
2 Enter 0.85 of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations *(continued)*

Section D – Distributions		Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (prior IRS approval required—*provide details in* ***Part VI***)	5	
6 Other distributions (*describe in* ***Part VI***). See instructions.	6	
7 **Total annual distributions.** Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (*provide details in* ***Part VI***). See instructions.	8	
9 Distributable amount for 2022 from Section C, line 6	9	
10 Line 8 amount divided by line 9 amount	10	

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1 Distributable amount for 2023 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2023 (reasonable cause required–*explain in* ***Part VI***). See instructions.			
3 Excess distributions carryover, if any, to 2023			
a From 2018			
b From 2019			
c From 2020			
d From 2021			
e From 2022			
f **Total** of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2023 distributable amount			
i Carryover from 2018 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2023 from Section D, line 7: $			
a Applied to underdistributions of prior years			
b Applied to 2023 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* ***Part VI.*** See instructions.			
6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* ***Part VI.*** See instructions.			
7 **Excess distributions carryover to 2024.** Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2019			
b Excess from 2020			
c Excess from 2021			
d Excess from 2022			
e Excess from 2023			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Schedule B (Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2023

Name of the organization
Pensacola Area Chamber Foundation, Inc.

Employer identification number
59-2297826

Organization type (check one):

Filers of:	Section:
Form 990 or 990-EZ	[X] 501(c)(3) (enter number) organization
	[ ] 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	[ ] 527 political organization
Form 990-PF	[ ] 501(c)(3) exempt private foundation
	[ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation
	[ ] 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

[X] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

[ ] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year ..... $ .....

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization
Pensacola Area Chamber

Employer identification number
59-2297826

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	Pen Air 9035 Westside Dr. Pensacola FL 32514	$ 10,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization
Pensacola Area Chamber Foundation, Inc.

Employer identification number
59-2297826

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)
☐ Protection of natural habitat
☐ Preservation of open space
☐ Preservation of a historically important land area
☐ Preservation of a certified historic structure

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

		Held at the End of the Tax Year
a	Total number of conservation easements	2a
b	Total acreage restricted by conservation easements	2b
c	Number of conservation easements on a certified historic structure included on line 2a	2c
d	Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year

4 Number of states where property subject to conservation easement is located

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1 $

(ii) Assets included in Form 990, Part X $

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items.

a Revenue included on Form 990, Part VIII, line 1 $

b Assets included in Form 990, Part X $

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other .....

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ..... ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ..... ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table.

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ..... ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII .....

Part V Endowment Funds

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ..... %
b Permanent endowment ..... %
c Term endowment ..... %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations?	3a(i)		
(ii) Related organizations?	3a(ii)		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				

Part VII Investments – Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, line 12, col. (B))*		

Part VIII Investments – Program Related

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, line 13, col. (B))*		

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 15, col. (B))*	

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) Due to Chamber	281,221
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 25, col. (B))*	281,221

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Part XIII Supplemental Information *(continued)*

SCHEDULE O (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization: Pensacola Area Chamber Foundation, Inc.

Employer identification number: 59-2297826

Form 990, Part III, Line 4d - All Other Accomplishments

Partnership Services and miscellaneous activities

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990

The 990 is presented to the Board for approval once the return is received from the CPA firm.

Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy

Officers and directors annually sign a conflict of interest form where they disclose their business conflicts. The organization's staff monitors any votes that may pose a conflict and ensure appropriate members abstain from voting.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation

The Foundation's 990 is available upon request.

SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization: Pensacola Area Chamber Foundation, Inc.

Employer identification number: 59-2297826

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)					
(2)					
(3)					
(4)					
(5)					

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	(g) No
(1) Pensacola Bay Area Chamber of P.O. Box 550 59-0190330 Pensacola FL 32593	Commerce	FL	501c6		N/A		X
(2)							
(3)							
(4)							
(5)							

Part III **Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

	(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Dispro-portionate alloc.? Yes	(h) No	(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership
(1)													
(2)													
(3)													
(4)													

Part IV **Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

	(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity? Yes	(i) No
(1)										
(2)										
(3)										
(4)										

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

			Yes	No
1	During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II–IV?			
a	Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity	1a		X
b	Gift, grant, or capital contribution to related organization(s)	1b		X
c	Gift, grant, or capital contribution from related organization(s)	1c		X
d	Loans or loan guarantees to or for related organization(s)	1d		X
e	Loans or loan guarantees by related organization(s)	1e		X
f	Dividends from related organization(s)	1f		X
g	Sale of assets to related organization(s)	1g		X
h	Purchase of assets from related organization(s)	1h		X
i	Exchange of assets with related organization(s)	1i		X
j	Lease of facilities, equipment, or other assets to related organization(s)	1j		X
k	Lease of facilities, equipment, or other assets from related organization(s)	1k		X
l	Performance of services or membership or fundraising solicitations for related organization(s)	1l		X
m	Performance of services or membership or fundraising solicitations by related organization(s)	1m	X	
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n		X
o	Sharing of paid employees with related organization(s)	1o		X
p	Reimbursement paid to related organization(s) for expenses	1p		X
q	Reimbursement paid by related organization(s) for expenses	1q		X
r	Other transfer of cash or property to related organization(s)	1r		X
s	Other transfer of cash or property from related organization(s)	1s		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	(b) Transaction type (a–s)	(c) Amount involved	(d) Method of determining amount involved
(1)	Pensacola Bay Area Chamber of	m	60,000	By Agreement
(2)				
(3)				
(4)				
(5)				
(6)				

Part VI **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations? Yes	(e) No	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations? Yes	(h) No	(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
(11)													

DAA

Part VII **Supplemental Information.**
Provide additional information for responses to questions on Schedule R. See instructions.

D

CONSOLIDATED FINANCIAL STATEMENTS

PENSACOLA BAY AREA CHAMBER OF COMMERCE, INC.
(D/B/A GREATER PENSACOLA CHAMBER) AND AFFILIATE

SEPTEMBER 30, 2024 AND 2023

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BROWN THORNTON ◆ PACENTA & COMPANY, P.A.
Certified Public Accountants
Business & Financial Consultants

Michael D. Thornton, Shareholder
Jan M. Pacenta, Shareholder
Catherine T. Bond, Officer
John R. Dunaway, Of Counsel
Russell F. Lentz, Of Counsel
Sandy J. Queen, Officer
Sean K. Quigley, Officer

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors
Pensacola Bay Area Chamber of Commerce, Inc.
(d/b/a Greater Pensacola Chamber) and Affiliate
Pensacola, Florida

We have reviewed the accompanying consolidated financial statements of Pensacola Bay Area Chamber of Commerce, Inc. (d/b/a Greater Pensacola Chamber) and Affiliate (the Organization), a nonprofit organization, which comprise the consolidated statements of financial position as of September 30, 2024 and 2023, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the Organization's management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the consolidated financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the consolidated financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of Pensacola Bay Area Chamber of Commerce, Inc. and Affiliate and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

A ountant's Con lusion

ased on ou eview, we a e not awa e of an mate ial modifications that should be made to the accompan ing consolidated financial statements in o de fo them to be in acco dance **c** with accounting p inciples gene all accepted in the United States of me ica.

Brown Thornton Pounds & Company PA

Pensacola, Flo ida **c**
ugust 26, 2025

CONSOLIDA D S mA T N S O F INANCIAL POSI ION

PENSACOLA BAY AR A CHA BER O F CO RCE, INC. AND A F ILIA T

September 30, 2024 a d 2023

ASS S

	2024	2023
ASSE S		
Cash and cash equivalents	$ 1,003,782	$ 25,428
Certificates of deposit	9,152	8,861
Accounts receivable, net	40,435	79,355
Employee Retention Credit receivable	-	9,759
Deferred compensation investments	141,137	142,316
Property and equipment, net	3,836	,382
Right-of-use operating lease asset	76,364	129,026
Total assets	$ 1,274,706	$,052,127

LIABILI I S AND NEn ASS S

LIABILITIES		
Accounts payable	$ 3,609	$
Deferred revenue	15,500	5,500
Accrued payroll	32,391	33,751
Deferred compensation payable **n**	141,137	142,316
Operating lease liabilities	76,364	129,026
Other liabilities	1,232	1,344
Total liabilities	270,233	21,937
NET ASSETS		
Without donor restrictions		
Designated for recruitment	170,113	170,113
Designated for Leadership Pensacola **n**	1,400 **n**	1,400
Undesignated	781,660	507,377
	953,173	678,890
With donor restrictions **n**	51,300	51,300
Total net assets	1,004,473 **n**	30,190
Total liabilities and net assets	$ 1,274,706	$,052,127

The acc mpa yi tes are a i te ral part f these fi a cial stateme ts.

CONSOLIDA D S A T N O FAC IVISI

PENSACOLA BAY AR A CHA BER O F CO RCE, INC. AND A F ILIA T

Year ded Sep Dec mber 3 , 2 24 0

	Without Donor Restrictions				
	Undesignated	Board Designated	Total Without Donor Restrictions	With Donor Restrictions	Total
Change in Net Assets					
Support, Revenue, and Reclassifications 0					
5 Membership dues, net	$ 41,235	$	$ 41,235	$	$ 41,235
Programs:					
1 Military Development	127,981		27,981		27,981
Foundation/Leadership Pensacola 0	219,846		19,846		19,846
5 Partnership Services	547,063		47,063		47,063
Interest income	11,602 0		1,602 0		11,602
Other revenues	28,060		8,060		28,060
Total support and revenue	1,475,787		,475,787		,475,787
Net assets released from restriction -					
Satisfaction of usage requirements	- 0				-
Total support, revenue, and reclassifications 0	1,475,787		,475,787		,475,787
Expenses					
Program services:					
Military Development	79,113		9,113		79,113
1 Foundation/Leadership Pensacola 0	129,115		29,115		29,115
1 Ship Commissioning	109,499		09,499		09,499
1 Partnership Services	162,293 0		62,293 0		62,293 0
Total program services	480,020		80,020		80,020
Supporting services:					
Management and general 0	721,484		21,484		21,484
Total expenses	1,201,504		,201,504		,201,504
2 Change in net assets	274,283		74,283		74,283
Net assets, beginning of year	507,377 0	71,513	78,890 0	1,300	30,190
Net assets, end of year 0	$ 781,660	$ 71,513	$ 53,173	$ 1,300	$,004,473 0

The accompanying notes are an integral part of these financial statements. 0

CONSOLIDA D S A T N O F AC IVISI

PENSACOLA BAY AR A CHA BER O F CO RCE, INC. AND A F ILIA T

Year ded Sep Ecember 3 , 2 23 0

	Without Donor Restrictions				
	Undesignated	Board Designated	Total Without Donor Restrictions	With Donor Restrictions	Total
Change in Net Assets					
Support, Revenue, and Reclassifications 0					
Membership dues, net	$ 54,239	$	$ 54,239	$	$ 54,239
Programs:					
Military Development	56,839		6,839 0		6,839
Foundation/Leadership Pensacola 0	175,555 0		75,555		75,555
Partnership Services	196,640		96,640		96,640
Interest income	8,318		,318		8,318
Other revenues 0	7,618 0		,618 0		7,618
Total support and revenue 0	999,209 0		99,209 0		99,209
Net assets released from restriction -					
Satisfaction of usage requirements	- 0				-
Total support, revenue, and reclassifications 0	999,209		99,209		99,209
Expenses					
Program services:					
Military Development	59,170		9,170 0		9,170
Foundation/Leadership Pensacola 0	178,375		78,375		78,375
Partnership Services	116,854 0		16,854		16,854 0
Total program services	354,399		54,399		54,399
Supporting services:					
Management and general 0	759,726		59,726		59,726
Total expenses 1	1,114,125		,114,125		,114,125
Change in net assets (	(114,916)		114,916)		114,916)
Net assets, beginning of year	622,293	71,513	93,806	1,300	45,106
Net assets, end of year 0	$ 507,377	$ 71,513	$ 78,890	$ 1,300	$ 30,190

The accompanying notes are an integral part of these financial statements. 0

CONSOLIDA D S 3A1 T N OF UNC IONAL P ENS
X S
PENSACOLA BAY AR A CHA BER O F CO RCE, INC. AND A F ILIA T

Year ded September 0, 2024 3

	Military evelopment	oundation/ Leader hip Pensacola	Ship Commissioning	Partner hip Services	otal Program Services	General & F Administrative	und Raising	otal Supporting Services	otal xpenses 3
Military Development 3	$ 79,113	$	$	$	$ 9,113	$	$	$	$ 9,113
Foundation/Leadership Pensacola 3	-	29,115 3			29,115 3				29,115
Partnership Services 3	-			62,293	62,293 3				62,293
Ship Commissioning	-		09,499		09,499				09,499
Salaries, taxes, and benefits 3	-					39,829		39,829	39,829
Depreciation 3	-					,5463		,5463	,546
Cell phones 3	-					073		073	07
Dues and subscriptions 3	-					6,7863		6,7863	6,786
Insurance 3	-					2,717 3		2,717	2,717
Marketing 3	-					,2663		,2663	,266
Office expenses 3	-					7,046		7,046	7,046
Other expenses 3	-					7,228 3		7,228	7,228
Postage	-					,123		,123	,123
Professional fees	-					0,826		0,826	0,826
Provision for uncollectible accounts 3	-					0,361		0,361	0,361
Rent	-					3,770 3		3,770	3,770
Repairs and maintenance 3	-					9,714		9,714	9,714
Total Resource Campaign 3	-					,225		,225	,225
Travel	-					,399 3		,399 3	,399
Utilities 3	- 3				1	,241 3		,241 3	,241
Total 3	$ 79,113	$ 29,115	$ 09,499	$ 62,293	1 $ 80,020	$ 21,484	$	$ 21,484	$,201,504

The ccomp nying notes re n integr l p rt of these fin nc3 l st tements. 3

CONSOLIDA D S 3A T N O F UNC IONAL P ENS
X S
PENSACOLA BAY AR A CHA BER O F CO RCE, INC. AND A F ILIA T 3

Year ded September 0, 202

	Military Development	oundation/ Leaders ip Pensacola	Partners ip Services	otal Progra Services	General & F Administrative	und Raising	otal Supporting Services	T otal xpenses
Military Development	$ 59,170	$	$	$ 9,170	$ 3	$	$	$ 9,170
Foundation/Leadership Pensacola	-	78,375		78,375				78,375
Partnership Services	-		16,854	16,854				16,854
Salaries, taxes, and benefits 3	-				58,611		58,611	58,611
Depreciation	-				,343		,343	,343
Cell phones	-				,862		,862	,862
Dues and subscriptions	-				7,520		7,520	7,520
Insurance	-				5,714		5,714	5,714
Marketing 3	- 3				3,728 3		3,728 3	3,728
Office expenses	-				4,755		4,755	4,755
Other expenses 3	-				0,695		0,695	0,695
Postage	-				,417		,417	,417
Professional fees	-				4,050		4,050	4,050
Provision for uncollectible accounts 3	-				1,501		1,501	1,501
Rent	- 3				3,770		3,770	3,770
Repairs and maintenance 3	-				9,9893		9,9893	9,989
Travel 3	-				,822 3		,822 3	,822
Utilities 3	- 3				49 3		49 3	49
Total 3	$ 59,170	$ 78,375	$ 16,854	$ 54,399	$ 59,726	$	$ 59,726	$,114,125

The a ompanying notes are an integral part of these finan ial statements. 3

CONSOLIDA D S A T N S O F CASH LOWS 3

PENSACOLA BAY AR A CHA BER O F CO RCE, INC. AND A F ILIA T

Years ded Se tember 0, 2024 and 202 3

	2024 3	2023
CASH FLOWS FROM OPERATING ACTIVITIES 3		
Change in net assets	$ 274,283	$ 114,916)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	3,546	,343
Provision for uncollectible receivable	0,361	1,501
Accrued interest	(291)	(3)
(Increase) decrease in operating assets:		
Accounts receivable	8,559	51,302)
Employee retention credit receivable	59,759	7,033
Operating lease right-of-use assets	52,662	129,026)
Increase (decrease) in operating liabilities: 3		
Accounts payable	3,609	17,304)
Accrued payroll	(1,360)	,340
Operating lease liabilities	(52,662)	29,026
Other liabilities 3	(112) 3	,344
Net cash provided by (used by) operating activities 3	378,354	97,964) 3
CASH FLOWS FROM INVESTING ACTIVITIES	-	-
CASH FLOWS 3FROM FINANCING ACTIVITIES 3	-	-
NET INCREASE (DECREASE) IN CASH	378,354	97,964) 3
Cash, beginning of year	625,428	23,392
Cash, end of year	$ 1,003,782	$ 25,428

The ccomp nyi3ng notes re n integr l p rt of these fin nci l st tements. 3

NOTE A - ORGANIZATION

Pensacola Bay Area Chamber of Commerce, Inc. (d/b/a Greater Pensacola Chamber) (the Chamber) is a Florida nonprofit charitable corporation formed in 1992 for the promotion of business development in the Pensacola area; its primary means of support comes from local businesses. The Pensacola Area Chamber Foundation, Inc. (the Foundation) was created for raising funds to support and promote the Chamber.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Accounting - The Organization prepares its consolidated financial statements on the accrual basis of accounting. Thus, revenues are recognized when services have been performed, and expenses are recognized when a liability has been incurred.

2. Principles of Consolidation - The accounts of the Foundation (the Affiliate) are consolidated with the Chamber to present the consolidated financial statements of the Pensacola Bay Area Chamber of Commerce, Inc. (d/b/a Greater Pensacola Chamber) and Affiliate (the Organization). All material balances and transactions among the entities have been eliminated in consolidation.

3. Use of Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

4. Basis of Presentation - The Organization reports information regarding its financial position and activities according to two classes of net assets:

   Without donor restrictions - not subject to donor-imposed stipulations.

   With donor restrictions - subject to donor-imposed stipulations.

   It is the policy of the Board of Directors of the Chamber and the Foundation to review the Organization's plans for future expenditures from time to time and to designate appropriate sums of net assets without donor restrictions to assure adequate financing.

5. Cash and Cash Equivalents - For the purposes of the consolidated statement of cash flows, management considers all highly liquid investment instruments with an original maturity when purchased of three months or less to be cash equivalents.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Accounts Receivable - Accounts receivable are recorded when earned and are presented in the consolidated statements of financial position net of allowance for credit losses, based on the adoption of ASU 2016-13, *Financial Instruments – Credit Losses (Topic 326): Measurement of credit losses on Financial Instruments*, adopted during 2024. There were no changes necessary to net assets as a result of adoption. Accounts receivable consists primarily of membership dues, and program and event fees. The receivables are stated at unpaid balances less an allowance for credit losses accounts, which is based on historical experience coupled with a review of the current status of the receivables. Receivables are charged off in the period in which management determines the receivable to be uncollectible.

7. Investments - The Organization carries investments in marketable securities with readily determinable fair values and all investments in debt securities at their fair values in the consolidated statements of financial position. Realized and unrealized gains and losses and income are reported as part of the deferred compensation investment and payable balances.

8. Fair Value of Financial Investments - Investments are measured at fair value by the fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels; Level 1 consists of unadjusted quoted prices in active markets for identical assets and has the highest priority; Level 2 consists of observable inputs other than quoted prices for identical assets; and Level 3 consists of significant unobservable inputs and has the lowest priority. The Organization measures fair value using Level 1 and Level 3 inputs.

   Changes in the value of re-measurement are recorded in the period re-measured and may result in transfers in or out of an investment's assigned level as described above.

9. Property and Equipment - Property and equipment are stated at cost, if purchased, or estimated fair value, if donated, at the date of donation. Additions of $1,000 or more are capitalized, while maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed as incurred. Depreciation is calculated using the straight-line method over the estimated useful lives of the assets as follows:

Furniture, fixtures, and equipment	5 - 10 years
Computer equipment and software	3 - 5 years

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

10. Membership Dues Paid In Advance - Membership dues are recorded as income in the month of the member's anniversary. Dues paid before the anniversary month are considered to be "membership dues paid in advance" and are not recognized as income until the anniversary date.

11. Deferred Revenue - Income from various dues and fees is deferred and recognized over the periods to which the dues and fees relate.

12. Program Revenue - Revenue related to exchange transactions is recognized as goods and/or services are provided and is based on the amount expected to be received in exchange for those goods and/or services. The Organization recognized program service revenue in the period in which performance obligations under its contracts are satisfied by transferring services. The Organization measures the performance obligations on the date the services are provided, and invoices are sent.

    Membership dues are recognized over the period of the membership. The transaction price is determined by the respective membership level selected by each member.

    Contract receivables, assets, and liabilities at October 1, 2022 were $49,554, $0, and $0, respectively.

13. Contributions - Contributions are recorded depending on the existence and/or nature of any donor-imposed stipulations and/or restrictions. Contributions are recognized when the donor makes an unconditional promise to give. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions. When restrictions are met in the same period as the contribution is received, the Organization records the contribution revenue as without donor restrictions.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

14. Nonfinancial Contributions - Donated property and equipment, and other noncash donations are recorded as nonfinancial contributions separately from cash contributions or other financial contributions at their fair values at the date of donation. Such donations are reported as increases in unrestricted net assets unless the donor has restricted the donated asset for a specific purpose. Assets donated with explicit restrictions regarding their use are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies net assets with donor restrictions to net assets without donor restrictions at that time.

    Donated services are recognized as contributions if the services; (a) create or enhance nonfinancial assets; or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. The Organization also receives donated services from other contributors and volunteers that are not measurable, and therefore, are excluded from the financial statements.

    Nonfinancial contributions received for the years ended September 30, 2024 and 2023 totaled $0 and $28,392, respectively, consisting of program expenses for Leadership Pensacola program services.

15. Advertising Costs - Advertising costs are expensed when incurred. Advertising costs for the years ended September 30, 2024 and 2023 were $23,728 and $11,920, respectively.

16. Allocation of Functional Expenses - Costs are charged to program services and management and generally based on direct expenditures incurred. Expenses not directly chargeable to these functional categories are allocated based on the number of personnel in each department. Management and general expenses include those expenses that are not directly attributable to any other specific function but provide for the overall support and direction of the Chamber.

17. Income Taxes - The Chamber is exempt from federal income taxes under Section 501(c)(6) of the Internal Revenue Code and is classified by the Internal Revenue Service as other than a private foundation; therefore, no provision for income taxes is recorded, except for taxes that may be due to unrelated business income derived from advertising and phone commissions. The Foundation is operating as a not-for-profit organization under Section 501(c)(3) of the Internal Revenue Code.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The Organization believes that any tax positions it has taken or expects to take that are more-likely-than-not sustainable, as described in the Codification, would not be material to the consolidated financial statements taken as a whole. Accordingly, no

The Organization's information and tax returns for the years ended September 30, 2022 through 2024 are subject to examination by the Internal Revenue Service and state authorities, generally for three years after they were filed.

18. Comparative Financial Information - Certain accounts and activities in the prior year information have been reclassified to conform to the presentation in the current year financial statements.

19. Leases - Leases are recognized on the statement of financial position the assets and liabilities for the rights and obligations created by leases with lease terms of more than twelve months. The recognition, measurement, and presentation of expenses and cash flows arising from a lease by a lessee will continue to primarily depend on its classification as a finance or operating lease. The Organization recorded a "right-of-use" operating assets and operating lease liability. The lease asset and liability as of September 30, 2024 and September 30, 2023 are presented on the Statements of Financial Position.

20. Recent Financial Accounting Pronouncements - During the year ended September 30, 2024, the Organization adopted ASU 2016-02, *Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments*, which required financial assets measured at amortized cost to be presented at the net amount expected to be collected. The Standard was applied retroactively to all years presented. There were no changes necessary to net assets as a result of the adoption.

21. Events Occurring After the Reporting Date - The Organization has evaluated events and transactions that occurred between September 30, 2024 and August 26, 2025, which is the date that the consolidated financial statements were available to be issued, for possible recognition or disclosure in the consolidated financial statements.

NOTE C - CERTIFICATE OF DEPOSIT

As of September 30, 2024, the Organization had a certificate of deposit recorded at cost of $9,152. The instrument bears interest at an annual rate of 0.03% and was renewed in January 2025.

NOTE - CCOUNTS RECE V ABLE

Account receivable at September 30, 2024 and 2023, con i t of the following:
s

	2024	2023
Du r c ivab s	$ 46,935	$ 85,855
L a owa c for cr dit o	6,500)	ss (6,500)
Net account receivable s	$ 40,435	$ 79,355

NOTE E - ERRE CO PENS ON PL

The Organization offer it chief executive officer and a elect group of management a deferred compen ation plan created in accordance with Internal Revenue Code Section 457. The Plan permit participant to defer a portion of their compen ation until future year . The deferred compen ation i not available until termination, retirement, death, or unfore eeable emergency. A required by Internal Revenue Code Section 457, all a et are held in tru t for the exclu ive benefit of the participant .

NOTE - R VALUE SUREMENTS

The Organization' inve tment are reported at fair value in the accompanying con olidated tatement of financial po ition. The method u ed to mea ure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair value . Furthermore, although the Organization believe it valuation method are appropriate and con i tent with other market participant , the u e of different methodologie or a umption to determine the fair value of certain financial in trument could re ult in a different fair value mea urement at the reporting date.

FASB Standard Codification 820, *Fair Measurements and Disclosures*, e tabli he a fair value hierarchy that prioritize the input to valuation technique u ed to mea ure fair value. Thi hierarchy con i t of three broad level ; Level 1 input con i t of unadju ted quoted price in active market for identical a et and have the highe t priority; Level 2 input con i t of ob ervable input other than quoted price for identical a et ; and Level 3 input con i t of ignificant unob ervable input and have the lowe t priority. When available, the Organization mea ure fair value u ing Level 1 input , becau e they generally provide the mo t reliable evidence of fair value. Level 3 input are only u ed when Level 1 or Level 2 input are not available. There were no Level 2 input during the year ended September 30, 2024 and 2023.
s

NOTE - FAIR VALUE MEASUREMENTS (Continued)

Investments in debt securities and certain equity securities are measured at fair value based on the quoted market price using Level 1 inputs. Gains and losses on investments are reported as increases or decreases in the deferred compensation investment and the deferred compensation payable balances.

The group annuity contract is valued at contract value and is classified as Level 3, since the valuation is based on significant unobservable inputs. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. The contract is backed by the general account of Principal Life Insurance Company. A rate of interest is contractually guaranteed by Principal Life Insurance Company and is credited to participant account balances. For the years ended September 30, 2024 and 2023, the interest rates were 1.80% and 1.80%, respectively.

The fair value measurements and levels within the fair value hierarchy of those measurements for the assets reported at fair value on a recurring basis at September 30, 2024 and 2023 are as follows:

	Fair Value	Fair Value Measurement Using Quoted Prices in Active Markets for Identical Asset (Level 1)	Fair Value Measurement Using Significant Unobservable Inputs (Level 3)
September 30, 2024:			
Equity securities -			
Mutual funds	$ 112,279	$ 112,279	$ -
Group annuity contract	28,858	-	28,858
	$ 141,137	$ 112,279	$ 28,858
September 30, 2023:			
Equity securities -			
Mutual funds	$ 102,344	$ 102,344	$ -
Group annuity contract	39,972	-	39,972
	$ 142,316	$ 102,344	$ 39,972

NOTE F - FAIR VALUE MEASUREMENTS (Continued)

The following table presents a reconciliation of the beginning to ending balances of the fair value measurements using significant unobservable inputs (Level 3) of the group annuity contract for the years ended September 30, 2024 and 2023, respectively:

	2024	2023
Balance, beginning of year	$ 39,972	$ 51,067
Earnings	872	905
Participant withdrawals	(11,986)	(12,000)
Balance, end of year	$ 28,858	$ 39,972

The Organization recognizes transfers of assets into and out of levels as of the date an event or change in circumstances causes the transfer. There were no transfers between levels in the years ended September 30, 2024 and 2023.

NOTE G - PROPERTY AND EQUIPMENT

Property and equipment consisted of the following as of September 30, 2024 and 2023:

	2024	2023
Furniture, fixtures, and equipment	$ 69,029	$ 69,029
Computer equipment and software	111,144	111,144
	180,173	180,173
Less accumulated depreciation	(176,337)	(172,791)
	$ 3,836	$ 7,382

Depreciation expense for the years ended September 30, 2024 and 2023 was $3,546 and $4,343, respectively.

NOTE G - PROPERTY AND EQUIPMENT (Continued)

The Organization evaluates its long-lived assets for any events or changes in circumstances which indicate that the carrying amount of such assets may not be fully recoverable. The Organization evaluates the recoverability of long-lived assets by measuring the carrying amount of such assets against the estimated undiscounted future cash flows associated with them. At the time, such evaluation indicates that the future undiscounted cash flows of certain long-lived assets are not sufficient to recover the carrying value of such assets, the assets are adjusted to their fair values. As of September 30, 2024, none of the Organization's long-lived assets were considered to be materially impaired.

NOTE H - OPERATING LEASES

The Organization recognizes right-of-use assets and lease liabilities for leases with terms greater than twelve months or for leases that contain a purchase option that is reasonably certain to be exercised. The Organization used one or more practical expedients, including short-term leases with terms twelve months or less to remain off the Organization's Statement of Financial Position. Leases are classified as either finance or operating leases. This classification dictates whether lease expense is recognized based on an effective interest method or on a straight-line basis over the term of the lease.

During August 2022, the Organization entered into a 36-month equipment lease requiring monthly rental payments of $360, expiring July 2025.

During 2024, the Organization entered into a 36-month mailing equipment lease requiring monthly rental payments of $86, expiring March 2027.

Rent expense for the years ended September 30, 2024 and 2023 for the equipment was $4,836 and $5,352, respectively.

The Organization commenced leasing new office space on West Garden Street in Pensacola in February 2021 under a five-year lease at a monthly rent of $4,481, ending on January 2026. This lease may be renewed at the expiration of the five years contingent upon agreeing to a new rental amount adjusted for inflation.

Rent expense for office space for the years ended September 30, 2024 and 2023 was $53,770 and $53,770, respectively.

NOTE H - OPERATING LEASES (Continued)

The following summarizes the line items in the statements of financial position which include amounts for operating leases as of September 30, 2024 and 2023:

	2024	2023
Right-of-use operating assets:		
Right-of-use operating assets	$ 76,364	$ 129,026
Operating lease current liabilities	$ 57,008	$ 55,107
Operating lease long-term liabilities	19,356	73,919
Total operating lease liabilities	$ 76,364	$ 129,026

There weighted average remaining lease term, weighted average discount rate, and related information for operating leases as of September 30, 2024 and 2023 are as follows:

	2024	2023
Average weighted-average term (months)	10	12
Average weighted-average discount rate	3.76%	3.00%
Average monthly payment	$ 1,642	$ 2,420
Average number of payments remaining	19	25
Average discount rate	3.76%	3.00%
Total cash paid	$ 58,606	$ 58,090

There were no lease assets obtained with lease liabilities during the years ended September 30, 2024 or 2023.

NOTE H - OPERATING LEASES (Continued)

At September 30, 2024 the Organization was obligated for minimum lease payments under the above operating leases having remaining terms in excess of one year for each of the next five years and in the aggregate as follows:

Year Ending September 30,	Operating
2025	$ 58,402
2026	18,955
2027	516
2028	-
2029	-
Thereafter	-
Total undiscounted cash flows	77,873
Less: present value discount	(1,509)
Total lease liabilities	$ 76,364

NOTE I - FINANCIAL ASSETS AVAILABLE FOR GENERAL EXPENDITURES

The following reflects the Organization's financial statements as of September 30, 2024, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of September 30, 2024.

Financial assets, at year-end	$ 1,053,369
Net assets with donor restrictions	(51,300)
Net assets with Board designations	(171,513)
Financial assets available to meet cash needs for general expenditures within one year	$ 830,556

The Organization at times receives restricted contributions. Because a donor's restriction requires resources to be used in a particular manner or in a future period, the Organization must maintain sufficient resources to meet those responsibilities to its donors. Thus, financial assets may not be available for general expenditure within one year. As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. Occasionally, the Board designates a portion of any operating surplus to its liquidity reserve.

NOTE J - EMPLOYEE RETENT ON CRE T

The Orga izatio determi ed it was eligible for the Employee Rete tio Credit a d claimed the credit for the year e ded September 30, 2021, totali g $116,792. The amou ts were fully collected by September 30, 2024.

NOTE K - EMPLOYEE BENE T PL

The Chamber has a 401(k) Pla coveri g substa tially all employees who have met certai service requireme ts. Co tributio s to the Pla amou ted to $0 for the years e ded September 30, 2024 a d 2023.

NOTE L - CONCENTR AT ONS O F CRE T R SK

Fi a cial i strume ts that pote tially subject the Orga izatio to co ce tratio s of credit risk co sist pri cipally of cash a d trade accou ts receivable. The Orga izatio mai tai s its cash at several local fi a cial i stitutio s. Deposits are i sured up to $250,000 per depositor, by the Federal Deposit I sura ce Corporatio (FDIC). The deposits at fi a cial i stitutio s exceeded the FDIC limit by $79,193 at September 30, 2024.

NOTE - CONT NGENC ES

I the past, the Chamber has received federal a d state gra ts. The disburseme ts of the fu ds received u der these programs is subject to review a d audit by gra tor age cies. A y disburseme ts disallowed by these age cies could become a liability of the Chamber. I the opi io of ma ageme t, a y such claims should ot have a material adverse effect o the fi a cial positio of the Chamber. n

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CONSOLIDATED FINANCIAL STATEMENTS

PENSACOLA BAY AREA CHAMBER OF COMMERCE, INC.
D/B/A GREATER PENSACOLA CHAMBER AND AFFILIATE

SEPTEMBER 30, 2023 AND 2022

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BROWN THORNTON ◆ PACENTA & COMPANY, P.A.
Certified Public Accountants
Business & Financial Consultants

Michael D. Thornton, Shareholder
Jan M. Pacenta, Shareholder
Catherine T. Bond, Officer
John R. Dunaway, Of Counsel
Russell F. Lentz, Of Counsel
Sandy J. Queen, Officer
Sean K. Quigley, Officer

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors
Pensacola Bay Area Chamber of Commerce, Inc.
(d/b/a Greater Pensacola Chamber) and Affiliate
Pensacola, Florida

We have reviewed the accompanying consolidated financial statements of Pensacola Bay Area Chamber of Commerce, Inc. (d/b/a Greater Pensacola Chamber) and Affiliates (the Organization, a nonprofit organization), which comprise the consolidated statements of financial position as of September 30, 2023 and 2022, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the Organization's management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the consolidated financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the consolidated financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of Pensacola Bay Area Chamber of Commerce, Inc. and Affiliate and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

A ountant's Con lusion

ased on ou eview, we a e not awa e of an mate ial modifications that should be made to the accompan ing consolidated financial statements in o de fo them to be in acco dance c with accounting p inciples gene all accepted in the United States of me ica.

Brown Thornton Parenta & Company, P.A.

Pensacola, Flo ida c
ugust 30, 2024

CONSOLIDATED STATEMENTS O INANCIAL POSITION

PENSACOLA BAY AREA CHAMBER O COMMERCE, INC. AND A ILIATE

September 30, 2023 and 2022

F

ASSETS

	2023	2022
ASSETS		
Cash a d cash equ vale ts	$ 625,428	$ 723,392
Cert f cates of de os t	8,861	8,858
Accou ts rece vable, et	79,355	49,554
Emplo ee Rete t o Cred t rece vable **F**	59,759	116,792
Deferred com pe sat o vestme ts	142,316	153,078
Pro ert a d equ me t, et	7,382	11,725
R ht-of-use o erat lease asset	129,026	-
Total assets	$ 1,052,127	$ 1,063,399

LIABILITIES AND NET ASSETS

LIABILITIES		
Accou ts a able	$ -	$ 17,304
Deferred reve ue **F**	15,500	15,500
Accrued a roll	33,751	32,411
Deferred com pe sat o a able **F**	142,316 **F**	153,078
O perat lease l ab l t es **F**	129,026	-
Other l ab l t es **F**	1,344 **F**	-
Total l ab l t es **F**	321,937 **F**	218,293
NET ASSETS		
Without do or restr ct o s		
Des ated for recru tme t	170,113	170,113
Des ated for Leadersh Pe sacola **F**	1,400 **F**	1,400
U nde ated	507,377	622,293
	678,890	793,806
With do or restr ct o s **F**	51,300	51,300
Total et assets	730,190	845,106
Total l ab l t es a d et assets	$ 1,052,127	$ 1,063,399

The accom pa otes are a te ral art of these f a c al stateme ts.
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CONSOLIDATED STATEMENT O ACTIVITIES

PENSACOLA BAY AREA CHAMBER O COMMERCE, INC. AND A ILIATE

Year Ended September 30, 2023

	Without Do or Restr ct o s				
	U ndes ated	Board Des ated	Total W thout Do or Restr ct o s	W th Do or Restr ct o s	Total
Cha e Net Assets					
Su ort, Reve ue, a d Reclass f cat o s					
Membersh dues, et	$ 554,239	$ -	$ 554,239	$ -	$ 554,239
Pro rams:					
Mil tar Develo me t	56,839	-	56,839	-	56,839
Fou dat o /Leadersh Pe sacola	175,555	-	175,555	-	175,555
Part ersh Serv ces	196,640	-	196,640	-	196,640
I terest come	8,318	-	8,318	-	8,318
Other reve ues	7,618	-	7,618	-	7,618
Total su ort a d reve ue	999,209	-	999,209	-	999,209
Net assets released from restr ct o -					
Sat sfact o of usa e requ reme ts	-	-	-	-	-
Total su ort, reve ue, a d reclass f cat o s	999,209	-	999,209	-	999,209
Ex e ses					
Pro ram serv ces:					
Mil tar Develo me t	59,170	-	59,170	-	59,170
Fou dat o /Leadersh Pe sacola	178,375	-	178,375	-	178,375
Part ersh Serv ces	116,854	-	116,854	-	116,854
Total ro ram serv ces	354,399	-	354,399	-	354,399
Su ort serv ces:					
Ma a eme t a d e eral	759,726	-	759,726	-	759,726
Total ex e ses	1,114,125	-	1,114,125	-	1,114,125
Cha e et assets	(114,916)	-	(114,916)	-	(114,916)
Net assets, be of ear	622,293	171,513	793,806	51,300	845,106
Net assets, e d of ear	$ 507,377	$ 171,513	$ 678,890	$ 51,300	$ 730,190

The accom pa otes are a te ral art of these f a c al stateme ts.

CONSOLIDATED STATEMENT O ACTIVITIES

PENSACOLA BAY AREA CHAMBER O COMMERCE, INC. AND A ILIATE

Year Ended September 30, 2022

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	Without Do or Restr ct o s				
	Un les ated	Board Des ated	Total W thout Do or Restr ct o s	With Do or Restr ct o s	Total
Cha e Net Assets					
Su ort, Reve ue, a d Reclass f cat o s					
Membersh dues, et	$ 372,330	$ -	$ 372,330	$ -	$ 372,330
Pro rams:					
Mil tar Develo me t	166,500	-	166,500	-	166,500
Fou dat o /Leadersh Pe sacola F	219,655	-	219,655	-	219,655
Part ersh Serv ces	240,908	-	240,908	-	240,908
Other reve ues F	11,761 F	- F	11,761 F	- F	11,761
Total su ort a d reve ue F	1,011,154 F	-	1,011,154 F	-	1,011,154
Net assets released from restr ct o - F					
Sat sfact o of usa e requ reme ts	F - F	-	- F	-	-
Total su ort, reve ue, a d reclass f cat o s F	1,011,154 F	-	1,011,154 F	-	1,011,154
Ex e ses					
Pro ram serv ces:					
Mil tar Develo me t	64,454	-	64,454	-	64,454
Fou dat o /Leadersh Pe sacola F	69,030 F	- F	69,030 F	- F	69,030
Part ersh Serv ces F	181,481	-	181,481	-	181,481
Total ro ram serv ces	314,965 F	- F	314,965 F	- F	314,965
Su ort serv ces:					
Ma a eme t a d e eral F	847,031 F	-	847,031 F	- F	847,031
Total ex e ses F	1,161,996	-	1,161,996	-	1,161,996
Cha e et assets	(150,842)	-	(150,842)	-	(150,842)
Net Assets, be F of ear F	773,135 F	171,513	944,648 F	51,300	995,948
	$ 622,293	$ 171,513	$ 793,806	$ 51,300	$ 845,106

The accom pa otes are a te ral art of these f a c al stateme ts.

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CONSOLIDATED STATEMENT O F UNCTI ONAL EXPENSES

PENSACOLA BAY AREA CHAMBER O COMMERCE, INC. AND A ILIATE

Year Ended September 30, 2023

	Militar Development	oundation eadership F Pensacola	Partnership Services	otal Program Services	General & F Administrative	und Raising	otal Supporting Services	Total Expenses
Mil tar Develo me t	$ 59,170	$	$	$ 59,170	$	$	$	$ 59,170
Fou dat o /Leadersh Pe sacola	-	78,375		178,375				178,375
Part ersh Serv ces	-		16,854	16,854				116,854
Sh Comm ss o	-							-
Salar es, taxes, a d be ef ts F	-				58,611		458,611	58,611
De rec at o	-				,343		4,343	,343
Cell ho es F	-				,862 F		1,862 F	,862 F
Dues a d subscr t o s	-				7,520		17,520	7,520
I sura ce	-				5,714 F		25,714	5,714
Market	-				3,728		23,728	3,728
Off ce ex e ses	-				4,755		24,755	4,755
Other ex e ses	-				0,695		40,695	0,695
Posta e	-				,417		2,417	,417
Profess o al fees	-				4,050		54,050	4,050
Prov s o for u collect ble accou ts	-				1,501		21,501	1,501
Re t	-				3,770 F		53,770	3,770
Re a rs a d ma te a ce F	-				9,989 F		19,989 F	9,989
Total Resource Cam pa	-							-
Travel	-				,822		9,822	,822
Ut l t es F	- F	F	F	F	49 F	F	49 F	49
Tota	$ 9,170	$ 78,375	$ 16,854	$ 54,399	$ 59,726	$	$ 75,726	$,114,125

The accom pa otes are a te ral art of these f a c al stateme ts.
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CONSOLIDATED STATEMENT O F UNCTI ONAL EXPENSES

PENSACOLA BAY AREA CHAMBER O COMMERCE, INC. AND A ILIATE F

Year Ended September 30, 2022

F

	Militar Development	oundation eadershi Pensacola	Partnership Services	otal Program Services	General Administrative	und Raising	otal Supporting Services	Total Expenses
M l tar Develo me t	$ 64,454	$	$	$ 64,454	$	$	$	$ 64,454
Fou dat o /Leadersh Pe sacola	-	9,030		69,030				69,030
Part ersh Serv ces	-		81,481	81,481				181,481
Sh Commiss o	-							
Salar es, taxes, a d be ef ts	-				57,598		557,598	57,598
De rec at o	-				,664		,664	,664
Cell ho es F	-				,888 F		,888 F	,888
Dues a d subscr t o s F	-				0,878		10,878	0,878
I sura ce	-				8,697		18,697	8,697
Market	- F	F	F	F	1,920 F	F	11,920 F	1,920
Off ce Ex e ses	-				5,174 F		35,174 F	5,174
Other ex e ses F	-				4,517		54,517	4,517
Posta e	-				64 F		64 F	64
Profess o al fees F	-				5,228 F		45,228 F	5,228
Prov s o for u collect ble accou ts	-				,950		,950	,950
Re t	-				3,770 F		53,770 F	3,770
Re a rs a d ma te a ce F	-				2,513 F		22,513 F	2,513
Total Resource Campa	-				2,893		12,893	2,893
Travel	-				,804		,804	,804
Ut l t es	-				,173		,173	,173
Tota	$ 4,454	$ 9,030	$ 81,481	$ 14,965	$ 47,031	$	$ 847,031	$,161,996

The accom pa otes are a te ral art of these f a c al stateme ts.

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CONSOLIDATED STATEMENTS O CASH LOWS

PENSACOLA BAY AREA CHAMBER O COMMERCE, INC. AND A ILIATE

Years Ended September 30, 2023 and 2022

	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES		
Cha e et assets	$ (114,916)	$ (150,842)
Adjustme ts to reco c le cha e et assets to et cash rov ded b o erat act v t es:		
De rec at o a d amort zat o	,343	9,664
Prov s o for u collect ble rece vable	21,501	3,950
Accrued terest	(3)	(2)
(I crease) decrease o erat assets:		
Accou ts rece vable	(51,302)	72,941
Em plo ee rete t o cred t rece vable	57,033	-
Pre a d ex e ses a d other assets	-	5,000
O perat lease r ht-of-use assets	(129,026)	-
I crease (decrease) o erat l ab l t es:		
Accou ts a able	(17,304)	(10,852)
Deferred reve ue	-	(60,385)
Accrued a roll	1,340	(7,112)
O perat lease l ab l t es	129,026	-
Other l ab l t es	1,344	(14,697)
Net cash used b o erat act v t es	(97,964)	(152,335)
CASH FLOWS FROM INVESTING ACTIVITIES		
Net cash used b vest act v t es	-	-
CASH FLOWS FROM FINANCING ACTIVITIES		
Net cash used b vest act v t es	-	-
NET DECREASE IN CASH	(97,964)	(152,335)
Cash, be of ear	723,392	875,727
Cash, e d of ear	$ 625,428	$ 723,392

The accom pa otes are a te ral art of these f a c al stateme ts.

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NOTES TO NSO IC O TE D F N AN C ST EMENTS

PENS O B AY REA MBER OF OMMER E, N C. ND F E A T

NOTE - ORGANTZ ON

Pensac la Bay Area Chamber f C mmerce, Inc. (d/b/a Greater Pensac la Chamber) (the "Chamber") is a Fl rida n npr fit charitable c rp rati n f rmed in 1992 f r the pr m ti n f business devel pment in the Pensac la area; its primary means f supp rt c mes fr m l cal businesses. The Pensac la Area Chamber F undati n, Inc. (the "F undati n") was created f r raising funds t supp rt and pr m te the Chamber.

NOTE B - SUMMARY OF S GN F NT OUNT NG PO ES

1. Basis f Acc unting - The Organizati n prepares its c ns lidated financial statements n the accrual basis f acc unting. Thus, revenues are rec gnized when services have been perf rmed, and expenses are rec gnized when a liability has been incurred.

2. Principles f C ns lidati n - The acc unts f the F undati n (the "Affiliate") are c ns lidated with the Chamber t present the c ns lidated financial statements f the Pensac la Bay Area Chamber f C mmerce, Inc. (d/b/a Greater Pensac la Chamber) and Affiliate (the "Organizati n"). All material balances and transacti ns am ng the entities have been eliminated in c ns lidati n.

3. Use f Estimates - The preparati n f financial statements in c nf rmity with acc unting principles generally accepted in the United States f America requires management t make estimates and assumpti ns that affect certain rep rted am unts and discl sures. Acc rdingly, actual results c uld differ fr m th se estimates.

4. Basis f Presentati n - The Organizati n rep rts inf rmati n regarding its financial o p siti n and activities acc rding t tw classes f net assets:

   Without donor restrictions - n t subject t d n r-imp sed stipulati ns.

   With donor restrictions - subject t d n r-imp sed stipulati ns.

   It is the p licy f the B ard f Direct rs f the Chamber and the F undati n t review the Organizati n's plans f r future expenditures fr m time t time and t designate appr priate sums f net assets with ut d n r restricti ns t assure adequate financing. o

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Cash and Cash Equivalents - For the purposes of the consolidated statement of cash flows, management considers all highly liquid investment instruments with an original maturity when purchased of three months or less to be cash equivalents.

6. Accounts Receivable - Accounts receivable consists primarily of membership dues, and program and event fees. The receivables are stated at unpaid balances less an allowance for doubtful accounts, which is based on historical experience coupled with a review of the current status of the receivables. Receivables are charged off in the period in which management determines the receivable to be uncollectible.

7. Investments - The Organization carries investments in marketable securities with readily determinable fair values and all investments in debt securities at their fair values in the consolidated statements of financial position. Realized and unrealized gains and losses and income are reported as part of the deferred compensation investment and payable balances.

8. Fair Value of Financial Investments - Investments are measured at fair value by the fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 consists of unadjusted quoted prices in active markets for identical assets and has the highest priority; Level 2 consists of observable inputs other than quoted prices for identical assets; and Level 3 consists of significant unobservable inputs and has the lowest priority. The Organization measures fair value using Level 1 and Level 3 inputs.

   Changes in the value of re-measurement are recorded in the period re-measured and may result in transfers in or out of an investment's assigned level as described above.

9. Property and Equipment - Property and equipment are stated at cost, if purchased, or estimated fair value, if donated, at the date of donation. Additions of $1,000 or more are capitalized, while maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed as incurred. Depreciation is calculated using the straight-line method over the estimated useful lives of the assets as follows:

Furniture, fixtures, and equipment	5 - 10 years
Computer equipment and software	3 - 5 years

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

10. Membership Dues Paid In Advance - Membership dues are recorded as income in the month of the member's anniversary. Dues paid before the anniversary month are considered to be "membership dues paid in advance" and are not recognized as income until the anniversary date.

11. Deferred Revenue - Income from various dues and fees is deferred and recognized over the periods to which the dues and fees relate.

12. Program Revenue - Revenue related to exchange transactions is recognized as goods and/or services are provided and is based on the amount expected to be received in exchange for those goods and/or services. The Organization recognized program service revenue in the period in which performance obligations under its contracts are satisfied by transferring services. The Organization measures the performance obligations on the date the services are provided, and invoices are sent.

    Membership dues are recognized over the period of the membership. The transaction price is determined by the respective membership level selected by each member.

    Contract receivables and liabilities at October 1, 2021 were $126,445 and $0, respectively.

13. Contributions - Contributions are recorded depending on the existence and/or nature of any donor-imposed stipulations and/or restrictions. Contributions are recognized when the donor makes an unconditional promise to give. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions. When restrictions are met in the same period as the contribution is received, the Organization records the contribution revenue as without donor restrictions.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

14. Nonfinancial Contributions - Donated property and equipment, and other noncash donations are recorded as nonfinancial contributions separately from cash contributions or other financial contributions at their fair values at the date of donation. Such donations are reported as increases in unrestricted net assets unless the donor has restricted the donated asset for a specific purpose. Assets donated with explicit restrictions regarding their use are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies net assets with donor restrictions to net assets without donor restrictions at that time.

    Donated services are recognized as contributions if the services: (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. The Organization also receives donated services from other contributors and volunteers that are not measurable, and therefore, are excluded from the financial statements.

    Nonfinancial contributions received for the year ended September 30, 2023 totaled $28,392 consisting of program expenses for Leadership Pensacola program services.

15. Advertising Costs - Advertising costs are expensed when incurred. Advertising costs for the years ended September 30, 2023 and 2022 were $23,728 and $11,920, respectively.

16. Allocation of Functional Expenses - Costs are charged to program services and management and generally based on direct expenditures incurred. Expenses not directly chargeable to these functional categories are allocated based on the number of personnel in each department. Management and general expenses include those expenses that are not directly attributable to any other specific function but provide for the overall support and direction of the Chamber.

17. Income Taxes - The Chamber is exempt from federal income taxes under Section 501(c)(6) of the Internal Revenue Code and is classified by the Internal Revenue Service as other than a private foundation; therefore, no provision for income taxes is recorded, except for taxes that may be due to unrelated business income derived from advertising and phone commissions. The Foundation is operating as a not-for-profit e organization under Section 501(c)(3) of the Internal Revenue Code.

NOTE B - SUMMARY OF S GNIF NT OUNT NG PO ES (ntinu d)

The Organization believes that any tax positions it has taken or expects to take that are more-likely-than-not sustainable, as described in the Codification, would not be material to the consolidated financial statements taken as a whole. Accordingly, no liability has been provided for unrecognized tax benefits, nor has any interest or penalty be n a crued.

T e Organization's in ormation nd t x returns for th ye rs nded Septemb r 30, 2021 through 2023 are subject to xamin tion by the Int rnal Revenue Service and state authorities, genera ly for thr e years after they were filed.

18. Comparative Financial Information - Certain accounts and activities in the prior year information have been reclassified to conform to the presentation in the current year financial statements.

19. Events Occurring After the Reporting Date - The Organization has evaluated events and transactions that occurred between September 30, 2023 and August 30, 2024, which is the date that the consolidated financial statements were available to be issued, for possible recognition or disclosure in the consolidated financial statements.

20. Recent Financial Accounting Pronouncements - During the year ended September 30, 2023, the Organization adopted ASU 2016-02, Leases which requires lessees to recognize on the statement of financial position the assets and liabilities for the rights and obligations created by leases with lease terms of more than twelve months. The Organization reflected the impact of initially adopting ASC 842 as of the beginning of the year of adoption; therefore, prior comparative totals have not been adjusted and continue to be reported in accordance with the previous accounting guidance in ASC 840. The adoption of ASC 842 had a material impact on the statement of financial position but did not have a significant impact on the statement of activities and statement of cash flows. The recognition, measurement, and presentation of expenses and cash flows arising from a lease by a lessee will continue to primarily depend on its classification as a finance or operating lease. The Organization recorded a "right-of-use" operating assets and operating lease liability. The Organization used the modified retrospective approach. There was no change in net assets from the adoption. The lease asset and liability as of September 30, 2023 is presented on the Statements of Financial Position.

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NOTES TO NSOLIDATED FINANCIAL STATEMENTS

PENSACOLA BAY AREA CHAMBER OF COMMERCE, INC. AND AFFILIATE

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NOTE - OUNTS RECEIVABLE

Account receivable at September 30, 2023 and 2022, consist of the following:

	2023	2022
Due receivables	$ 84,327	$ 56,054
Less allowance for doubtful accounts	(6,500)	(6,500)
Net accounts receivable	$ 77,827	$ 49,554

NOTE - FERRED COMPENSATION PLAN

The Organization offers its chief executive officer and a select group of management a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The Plan permits participants to defer a portion of their compensation until future years. The deferred compensation is not available until termination, retirement, death, or unforeseeable emergency. As required by Internal Revenue Code Section 457, all assets are held in trust for the exclusive benefit of the participants.

NOTE E - FAIR VALUE MEASUREMENTS

The Organization's investments are reported at fair value in the accompanying consolidated statement of financial position. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Organization believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

FASB Standards Codification 820, *Fair Measurements and Disclosures*, establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels; Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority; Level 2 inputs consist of observable inputs other than quoted prices for identical assets; and Level 3 inputs consist of significant unobservable inputs and have the lowest priority. When available, the Organization measures fair value using Level 1 inputs, because they generally provide the most reliable evidence of fair value. Level 3 inputs are only used when Level 1 or Level 2 inputs are not available. There were no Level 2 inputs during the years ended September 30, 2023 and 2022.

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NOTE E - FAIR VALUE MEASUREMENTS (Continued)

Investments in debt securities and certain equity securities are measured at fair value based on the quoted market price using Level 1 inputs. Gains and losses on investments are reported as increases or decreases in the deferred compensation investment and the deferred compensation payable balances.

The group annuity contract is valued at contract value and is classified as Level 3, since the valuation is based on significant unobservable inputs. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. The contract is backed by the general account of Principal Life Insurance Company. A rate of interest is contractually guaranteed by Principal Life Insurance Company and is credited to participant account balances. For the years ended September 30, 2023 and 2022, the interest rates were 1.80% and 1.40%, respectively.

The fair value measurements and levels within the fair value hierarchy of those measurements for the assets reported at fair value on a recurring basis at September 30, 2023 and 2022 are as follows:

	Fair Value	Fair Value Measurement Using Quoted Prices in Active Markets for Identical Assets (Level 1)	Fair Value Measurement Using Significant Unobservable Inputs (Level 3)
September 30, 2023:			
Equity securities -			
Mutual funds	$ 102,344	$ 102,344	$ -
Group annuity contract	39,972	-	39,972
	$ 142,316	$ 102,344	$ 39,972
September 30, 2022:			
Equity securities -			
Mutual funds	$ 102,011	$ 102,011	$ -
Group annuity contract	51,067	-	51,067
	$ 153,078	$ 102,011	$ 51,067

NOTE E - FAIR VALUE MEASUREMENTS (Continued)

The following table presents a reconciliation of the beginning to ending balances of the fair value measurements using significant unobservable inputs (Level 3) of the group annuity contract for the years ended September 30, 2023 and 2022, respectively:

	2023	2022
Balance, beginning of year	$ 51,067	$ 62,269
Earnings	905	798
Participant withdrawals	(12,000)	(12,000)
Balance, end of year	$ 39,972	$ 51,067

The Organization recognizes transfers of assets into and out of levels as of the date an event or change in circumstances causes the transfer. There were no transfers between levels in the years ended September 30, 2023 and 2022.

NOTE F - PROPERTY AND EQUIPMENT

Property and equipment consisted of the following as of September 30, 2023 and 2022:

	2023	2022
Furniture, fixtures, and equipment	$ 69,029	$ 69,029
Computer equipment and software	111,144	111,144
	180,173	180,173
Less accumulated depreciation	(172,791)	(168,448)
	$ 7,382	$ 11,725

Depreciation expense for the years ended September 30, 2023 and 2022 was $4,343 and $9,664, respectively.

NOTE F - PROPERTY AND EQUIPMENT (Continued)

The Organization evaluates its long-lived assets for any events or changes in circumstances which indicate that the carrying amount of such assets may not be fully recoverable. The Organization evaluates the recoverability of long-lived assets by measuring the carrying amount of such assets against the estimated undiscounted future cash flows associated with them. At the time, such evaluation indicates that the future undiscounted cash flows of certain long-lived assets are not sufficient to recover the carrying value of such assets, the assets are adjusted to their fair values. As of September 30, 2023, none of the Organization's long-lived assets were considered to be materially impaired.

NOTE G - OPERATING LEASES

The Organization recognizes ROU assets and lease liabilities for leases with terms greater than 12 months or for leases that contain a purchase option that is reasonably certain to be exercised. The Organization used one or more practical expedients, including short-term leases with terms twelve months or less to remain off the Organization's Statement of Financial Position. Leases are classified as either finance or operating leases. This classification dictates whether lease expense is recognized based on an effective interest method or on a straight-line basis over the term of the lease.

During August 2022, the Organization entered into a 36-month equipment lease requiring monthly rental of $360, expiring July 2025.

Rent expense for the years ended September 30, 2023 and 2022 for the equipment was $5,352 and $6,281, respectively.

The Organization commenced leasing new office space on West Garden Street in Pensacola in February 2021 under a five-year lease at a monthly rent of $4,481, ending on January 2026. This lease may be renewed at the expiration of the five years contingent upon agreeing to a new rental amount adjusted for inflation.

Rent expense for office space for the years ended September 30, 2023 and 2022 was $53,770 and $53,770, respectively.

NOTE G - OPERATING LEASES (Continued)

The following summarizes the line items in the statements of financial position which include amounts for operating leases as of September 30, 2023:

Right-of-use operating assets:		
Right-of-use operating leases	$	129,026
Current liabilities	$	55,107
Operating lease long-term liabilities		73,919
Total operating lease liabilities	$	129,026

The weighted average remaining lease term, weighted average discount rate, and related information as of September 30, 2023 are as follows:

	Operating Leases
Weighted-average remaining lease term (months)	12
Weighted-average discount rate	3%
Operating lease monthly payment	$ 2,420
Operating lease number of payments remaining	25
Average discount rate	3%
Total right-of-use operating asset	$ 129,026
Total lease liability	$ 129,026
Total cash paid	$ 58,090

At September 30, 2023 the Organization was obligated for minimum lease payments under the above operating leases having remaining terms in excess of one year for each of the next five years and in the aggregate as follows:

Year Ending September 30,	Operating
2024	$ 58,090
2025	57,370
2026	17,923
2027	-
2028	-
Thereafter	-
Total undiscounted cash flows	133,383
Less: present value discount	(4,357)
Total lease liabilities	$ 129,026

NOTE G - OPERATING LEASES (Continued)

Future minimum lease payments under operating leases having initial terms in excess of one year at September 30, 2022, under previous accounting guidance under ASC 840, were $58,090 for years ending September 30, 2023 and 2024; $57,370 for the year ending September 30, 2025; and $17,923 for the year ending September 30, 2026.

NOTE H - FINANCIAL ASSETS AVAILABLE FOR GENERAL EXPENDITURES

The following reflects the Organization's financial statements as of September 30, 2023, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of September 30, 2023.

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Financial assets, at year-end	$ 773,403
Net assets with donor restrictions	(51,300)
Net assets with Board designations d	(171,513)
Financial assets available to meet cash needs for general expenditures within one year	$ 550,590

The Organization at times receives restricted contributions. Because a donor's restriction requires resources to be used in a particular manner or in a future period, the Organization must maintain sufficient resources to meet those responsibilities to its donors. Thus, financial assets may not be available for general expenditure within one year. As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. Occasionally, the Board designates a portion of any operating surplus to its liquidity reserve.

NOTE - EMPLOYEE RETENTION CREDIT

The Organization determined it was eligible for the Employee Retention Credit and claimed the credit for the year ended September 30, 2021, totaling $116,792. The amount is included as a receivable on the statement of financial position and as income on the statement of activities for the year ended September 30, 2022. During the year ended September 30, 2023, the Organization received $65,148 which consisted of $57,033 for the credit and $8,115 of related interest income resulting in a remaining receivable of $59,759.

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NOTE J - EMPLOYEE BENEFIT PLAN

The Chambe has a 401(k) Plan cove ing substantially all employees who have met ce tain se vice equi ements. Cont ibutions to the Plan amounted to $0 fo the yea s ended Septembe 30, 2023 and 2022.

NOTE K - ONCENTRATIONS OF E TO RISK

Financial inst uments that potentially subject the O ganization to concent ations of c edit isk consist p incipally of cash and t ade accounts eceivable. The O ganization maintains its cash at seve al local financial institutions. Deposits a e insu ed up to $250,000 pe deposito , by the Fede al Deposit Insu ance Co po ation (FDIC). The deposits at financial institutions exceeded the FDIC limit by $79,193 at Septembe 30, 2023.

NOTE - NT NGENC ES

In the past, the Chambe has eceived fede al and state g ants. The disbu sements of the funds eceived unde these p og ams is subject to eview and audit by g anto agencies. Any disbu sements disallowed by these agencies could become a liability of the Chambe . In the opinion of management, any such claims should not have a mate ial adve se effect on the financial position of the Chambe . r

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Name of Organization: Pensacola Area Chamber Foundation, Inc.

Todd Thomson

President/CEO

PO Box 550

Pensacola, FL 32591

Grant Amount Received: $96,000

The Greater Pensacola Chamber and Pensacola Young Professionals collaborated to host the 'Pensacola's 4th of July' event on the waterfront of Pensacola Bay, attracting a large crowd of locals and visitors alike. The festivities kicked off at 4pm with a variety of food trucks and vendors lining Bayfront Parkway, offering a range of delicious cuisines to fuel the excitement for the evening's events.

The afternoon featured a Fourth of July Summer Celebration held at Blue Wahoos Stadium. As the sun began to set, the atmosphere was further enhanced by the Symphony Sparks and Stars event with the Pensacola Symphony at Community Maritime Park which provided a soundtrack of upbeat music to set the mood for the evening. Our continued partnership with Cat Country was a breathtaking fireworks show choreographed to a soundtrack of American favorites.

This year's show was again shot from the Port of Pensacola with the backdrop of the lighted Pensacola Bay Bridge. This was well received by the community, with many praising the improved visibility and overall quality of the show, combined with the red, white, and blue lights from the bridge. Many onlookers took advantage of the walk paths to view the fireworks from the bridge.

Thank you for the generous support from Escambia County, providing $96,000 in funding to ensure its success. This support was instrumental in bringing the community together for a memorable and successful celebration of Independence Day.

Overall, the 'Pensacola's 4th of July' event was a resounding success, providing a fun and entertaining evening for all who attended. The Greater Pensacola Chamber and Pensacola Young Professionals are already looking forward to next year's event and the opportunity to once again bring the community together for a memorable celebration. This event capped off the Fourth of July celebration and served as a draw for visitors to come to our community.

The bulk of the Tourism Development Tax dollars were spent on the actual fireworks show, but funds were also spent on marketing, insurance, and necessities for day-of activities. Tens of thousands of people lined Bayfront Parkway and set up in Maritime Park and other areas in Downtown Pensacola to enjoy the show.

As always, you can go to pensacolafireworks.com to find additional information complete with FAQs, maps, and sponsor information.

MEDIA COVERAGE

WEAR-TV https://weartv.com/news/local/pensacola-preps-for-gulf-coasts-biggest-july-4th-fireworks-with-30000-attendees-expected

PENSACOLA, Fla. -- Up to 30,000 people will show up to watch the 4th of July fireworks display in downtown Pensacola Friday.

It's the largest fireworks show on the Gulf Coast.

WEAR News was there as crews set up on Thursday. The crews shared what it takes to put on the display and the work they're already doing for next year.

"Honestly, being there, seeing the crowd and all of the families and people enjoying the show, there's just nothing more exciting and impactful than that moment," Pensacola Young Professionals president Anna Lochas said.

This show takes months to plan, weeks to coordinate the music, and days to set up.

"It's a lot of work, but it's pride taking, which is doing something for the hometown that we love to do," Cat Country, Afternoon Drive, and Production, Chris Clare, said.

The show costs about $65,000. It's set up at the port of Pensacola this year.

But now, with American Magic at the same spot, they're already working with the port to determine what this will look like next year.

"We have some initial plans in place, but as I mentioned, this is in general a 6-month preparation process," Pensacola Chamber of Commerce and incoming board chair, Ildi Hosman, said. "Now with that component to work with the new site configuration here at the port, there's additional work to be done."

Coordinators say the reaction and participation from those who come out for the big show make it all worth it.

The show itself starts at 9 pm, but you are encouraged to get there early.

Bayfront Parkway will be closed from Veterans Memorial Park to Bartram Park on Friday, starting around 2 pm.

There will be food trucks from 5 to 10 pm at both parks.

Of course, you can bring your own food, and you're encouraged to bring a radio to hear the music synchronized with the show by Cat Country.

PENSACOLA NEWS JOURNAL
https://www.pnj.com/story/entertainment/play/2025/06/28/fourth-of-july-fireworks-in-pensacola-escambia-santa-rosa-county-2025/84373572007/

Fourth of July Summer Celebration

6 p.m., gates; 9 p.m., fireworks; July 4. Blue Wahoos Stadium, 351 W. Cedar St. Join organizers for the annual Fourth of July Summer Celebration. The baseball field will be open for wiffleball, lawn games and other activities, along with waterslides and other inflatables. Guests have opportunities to enjoy Pensacola Symphony's annual Sparks and Stars show, happening in the Hunter Amphitheater just outside the stadium, as well as view Pensacola's Fourth of July downtown fireworks show from the stadium seats or on the field. General admission is $10; however guests may purchase admission to either of two special VIP dinner events. Both events will offer guests an exclusive (included) buffet dinner prepared by Executive Chef Travis Wilson and access to a private charged bar. More info: milb.com/pensacola/tickets/specialevents.

Pensacola’s Fourth of July Fireworks

9 p.m. July 4. The Greater Pensacola Chamber and Pensacola Young Professionals present Pensacola’s 2025 Fourth of July Fireworks show along Bayfront Parkway. The show will feature a dazzling array of colors, expertly choreographed pyrotechnics, and special effects synchronized

to music from CatCountry 98.7. The fireworks show is designed by renowned pyrotechnicians from PYRO Shows. Attendees are invited to bring picnic blankets, chairs, and radios to secure the best spots along Bayfront Parkway. The festivities begin with the free Symphony Sparks & Stars concert. Local food trucks will be available at Veterans Memorial Park and Bartram Park from 4 to 9 p.m. More info: pensacolafireworks.com.

PENSACOLA GEARS UP FOR INDEPENDENCE DAY FIREWORKS
https://www.wkrg.com/northwest-florida/escambia-county/pensacola-gears-up-for-independence-day-fireworks/

Pensacola gears up for Independence Day fireworks

by: Alexa Daly
Posted: Jul 3, 2025 / 05:33 PM CDT
Updated: Jul 3, 2025 / 05:34 PM CDT

SHARE

PENSACOLA, Fla. (WKRG) — The pyro crew was hard at work Thursday, getting ready to light up the sky this Fourth of July.

“These guys bring us amazing fireworks. It’s just not some flashes and some booms but they are very artfully designed,” Dave Hoxeng, board member for the Greater Pensacola Chamber, said.

Thousands of fireworks were getting prepped and ready to go at the port of Pensacola.

For the Greater Pensacola Chamber & Pensacola Young Professionals who host the show, preparations have been underway for quite some time.

“We definitely start the day after planning for the next year, but we’ve really been working together heavily since January, just getting all of the paper work through, insurance, getting the fireworks, working with the city and county who are excellent partners,” Anna Lochas, president of PYP, said.

Tens of thousands are expected to head downtown and line Bayfront Parkway for a dazzling display of fireworks over Pensacola Bay.

“This year they brought 10 inchers. We have two at the beginning and two at the end as part of the finale and the ten inchers go up a thousand feet in the air and spread out a thousand feet. They are truly amazing,” Hoxeng said.

The show even has a synchronized soundtrack courtesy of Cat Country 98.7.

“It’s a mixture of everything. I know we’re Cat Country 98.7 we do have some country in there, but we also have a little classic rock and little pop and some traditional stuff including a nice montage celebration for our military,” Chris Clare, AKA ‘Captain Chris’ from Cat Country 98.7, said.

Spectators are encouraged to bring a radio to listen to, rather than their phone, to hear the show without any delay.

Bayfront Parkway will close to vehicle traffic at 1:30 Friday afternoon. The fireworks show starts at 9 p.m.

Food trucks will also be open at Veterans Memorial Park and Bartram Park.

Pensacola hosts festive Fourth of July with symphony and fireworks at Blue Wahoos Stadium

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by Hannah James

Sat, July 5, 2025 at 12:56 PM

Updated Sat, July 5, 2025 at 2:12 PM



PENSACOLA, Fla. -- Downtown Pensacola was the place to be on Friday evening if you were celebrating the Fourth of July.

The Blue Wahoos Stadium has hosted its Fourth of July festivities since 2012.

In 2017, the Pensacola Symphony started hosting its Sparks & Stars event right behind the stadium.

Both events featured patriotic music, a tribute to military service members, and offered front row seats to a fireworks display over Pensacola Bay.

It's one of the best places in the country, I think," longtime Pensacola Symphony Sparks & Stars attendee Chris Gaskin said.

Hundreds of people came out to the Blue Wahoos stadium to enjoy old-fashioned hot dogs, baseball, and a fireworks show to be seen right from the field.

In previous years, attendance got up to 5,000 people.

"Our mission here is to create memorable experiences. This is memorable, "Pensacola Blue Wahoos president Jonathan Griffith said. "Many people are going to be here tonight, kids to adults that are going to watch, look at these pictures for years on out and remember, 'Oh, what a great time that we were with grandpa or grandma or little Johnny out here at the ballpark'. And

"Being able to make those types of memories every day is very important to us," he added. "It's why we do what we do here."

The Sparks and stars' performance has been the Gaskin family's tradition for the past three years.

"We love the symphony. We love music and our family," Pensacola Symphony Sparks & Stars attendee Heather Gaskin said.

They secured their spot four hours ahead of the symphony.

"I am in a church choir, so I just love music," Pensacola Symphony Sparks & Stars attendee Sarah Gaskin said.

The Gaskins say it's all bout the music and being with family.

"Well, I played in a band in high school and college, so I love the symphony," Chris Gaskin said. "I love the family atmosphere, and I love the fact that it's free. Can't beat that."

Katrina Maurer agrees, her entire family has been trying to come for four years, only two of them weren't cancelled by the weather.

"This is where we spent our first Fourth of July when we moved to Florida," Maurer said. "My cousin lives here and brought us here. We have a big family day here.









	Paiid	Budget
	2025	2026
Advertsing		
Biilboards	**5,000**	5,000
Digital Marketing	**1,500**	1,500
Website		
Bank Charges		
T Shrits		
Entertainment		
Fireworks	**19,000**	19,000
Permits		
Fire/EMT	**4620**	4,600
Cleaning Service	**2650**	2,650
Insurance	**10,584**	11,500
Traffic Control	**3,588**	3,500
Tug/Barge		
HQ supplies		
Port o' Potties	**6405**	6,500
Sand	**285**	285
ATV		
TOTAL	53,632	54,535



2026 Marketing Plan

Billboards

Since the Chamber and Pensacola Young Professionals began their collaboration in 2023, we have spent $5,000 a year on billboards throughout the county. We will continue that this year.

See the artwork from last year's logo. We anticipate using the same design with the only possible difference being sponsors added to the artwork as they come on board.



Radio/TV Advertising

As in previous years, Cat Country 98.7/NewsRadio 1620 will be providing in-kind radio advertising and WEAR-TV Channel 3 will provide in-kind TV ads. These will start running during the weeks leading up to July 4th.

Digital Marketing

We spend $1,500 a year on digital marketing leading up to the event with ADX Communications. We will continue that this year.

Social Media

Combined the Chamber and PYP have over 22,000 Facebook followers and over 8,000 Instagram followers. We will be advertising on these outlets throughout June leading up to the event.

Earned Media

Each year, WEAR-TV and the Pensacola News Journal do stories about the upcoming fireworks. Cat Country and NewsRadio will promote on their shows and the Chamber will dedicate a 30-minute Chamber Connection radio show to the Fourth of July Fireworks. Rick's Blog has already picked up our press releases for 2026.

Pensacola's 4th of July Fireworks Show

Sponsorship Opportunities

The Greater Pensacola Chamber and the Pensacola Young Professionals are proud to partner once again to bring our community together for one of Pensacola's most anticipated traditions — the 2026 4th of July Fireworks Show.

This year's celebration carries special significance as our nation marks America's 250th Anniversary. This milestone offers a powerful opportunity for our community to gather in gratitude, pride, and unity while honoring the spirit that makes Pensacola and our country extraordinary.

The 4th of July Fireworks Show is one of the largest and most visible events in Pensacola, drawing thousands of residents and visitors to our waterfront for an evening of celebration, connection, and community pride. Your partnership will help us deliver a memorable, safe, and impactful experience worthy of this historic year.

By sponsoring this event, your organization will:

- Demonstrate visible support for a beloved community tradition
- Gain brand exposure before, during, and after one of Pensacola's largest public gatherings
- Align your organization with two of the region's leading civic organizations
- Be part of a once-in-a-generation 250th Anniversary celebration

We invite you to join us in lighting up the sky — and our community — this Independence Day.

Together, we can make 2026 unforgettable.

Sincerely,
The Greater Pensacola Chamber and the Pensacola Young Professionals

Pensacola's 4th of July Fireworks Show

Sponsorship Opportunities *Be the Spark Behind Pensacola's Brightest Night and Celebrate 250 Years of American Independence!*	**FOUNDERS** $20,000 Title Sponsor 1 Available	**PATRIOT** $15,000	**LIBERTY** $10,000	**STARS & STRIPES** $5,000	**RED, WHITE & BLUE** $2,500
Pensacola 4th of July Fireworks Website Company logo with URL link on the official Pensacola 4th of July Fireworks website.	Premier	Prominent	Prominent	Included	Included
Exhibitor Booth Space Exhibitor booth space at the 4th of July Fireworks Food Truck and Vendor Village	20 x 10	20 x 10	10 x 10	10 x 10	10 x 10
Exclusive Naming Rights Company listed as presenting sponsor of the Food Truck and Vendor Village at the show	Included	Not Included	Not Included	Not Included	Not Included
Print and Digital Marketing Company listed on select 4th of July Fireworks print and digital marketing	Premier Logo Placement	Prominent Logo Placement	Logo Placement	Company Name	Company Name
Social Media Recognition Recognition in select social media promotion on the Greater Pensacola Chamber and the Pensacola Young Professional's social media platforms	Top Billing & Spotlight	Included	Included	Included	Included
Digital Billboard Marketing Recognition on 4th of July Fireworks digital billboard advertisements	Premier Logo Placement	Logo Placement	Not Included	Not Included	Not Included

PENSACOLA'S 4th of JULY

Join us in honoring 250 years of American independence and making this celebration unforgettable.

Contact **fireworks@pensacolayp.com** to secure your sponsorship.

GREATER Pensacola CHAMBER

PENSACOLA YOUNG PROFESSIONALS

Sertoma 4th of July 2025 Attendance Tracker 7.4.25

As of 7/8/15, 7/5/16, 7/5/17, 7/5/18, 7/6/19, 7/13/21, 7/5/22, 7/5/23, 7/4/25

Estimates

	Day Events	Fireworks Bayfront	Fireworks Parks	Fireworks Boaters	Fireworks Stadium	Symphony Fireworks Ampitheater	Symphony Fireworks Festival	Symphony Fireworks Parcel 8	Symphony Fireworks Svc Rd	Symphony Fireworks sidewalk	TOTAL	Symphony Sub-Total	Notes
					Fr Wahoos	Fr Kim Carmody----------							
2015	3600	55500	240	750	2000	2000					64090		Lightning storm N of downtown
2016	7000	61050		1200	1200	2050					72500		Weather clear but hot
2017	5600	55000		1300	1500	3500	1400	500	200	100	69100	5700	Weather clear all day b
2018*	12000	27500		600	3000	2000	700	200			46000	2900	Rain off and on in after
						2019 Symphony was 10-15% up vs. 2017 says Producer Mougey							
2019	13,500	38,000	4,000	1,500	3,500	3,938	1,575	563	225	100	66,900	6,400	Extremely hot all day; t
2021	500	27,000	140	900	3,500	4,725	1,890	675	270	100	39,700	7,660	Overcast night; rain ea
					^ from JG	^ PM says up 20%							
2022	500	38,000	4,000	1,000	2,000	4,900	1,900	700	300	100	53,400	7,900	Light rain on/off until a
					^ from JG								
2023	0	35,000	4,000	900	0	4,900	1,800	700	300	200	47,800	7,900	Light rain about noon c
2025	0	34,000	4,000	1,000	3,000	4,600	1,600	700	300	200	49,400	7,400	Hot dry day

* In 2018, significant rain hit in 7P hour which drove a lot of people to go to cars, and drive home prior to fireworks.
In 2019, great feedback from food & arts vendors.

·noon; significant rain at 7p thru Symphony. Cleared at 8:55p for fireworks.

Tourist Development Tax

Fund 108

Juneteenth Fireworks Celebration

22

22

Juneteenth Placeholder

$50,000

Tourist Development Tax

Fund 108

Pensacola Beach Chamber

23

February 28, 2026

TO: Tourism Community Partner

RE: Requests for funding for Fiscal Year (FY) 2027

Dear Potential Funding Recipient:

Attached please find the Escambia County Community Partner Funding Request Application, which will be used for budget allocation purposes for the upcoming fiscal year.

The deadline to submit completed applications is Monday, March 30, 2026

The application provides you with adequate space to list all your organization's sources of revenue and your major categories of expenditures. When preparing the requested narratives, a clear and concise response is appreciated. If you need more space, please reference the appropriate question for your answers on any additional documentation.

Important Note: As a requirement to receive County TDT grant monies, your organization will be required to submit both quarterly metrics and an annual report. Your required metrics report will be derived from the metric information within your application. Specific instructions to complete your annual report are included in the Attachment A "Annual Narrative Form", attached to this application and are due post event or at the end of the Fiscal Year, whichever date is earliest.

Applications must be submitted electronically. When submitting your application, please follow all instructions and fill out the questions clearly. There is **an application check list** to ensure all required documents are submitted. **Please check each box to confirm all required documents are included with your new funding request application.**

Escambia County is committed to making information accessible. As part of that effort, documents delivered to Escambia County as part of this project are to meet website guidelines for accessible design set forth by the U.S. Department of Justice under the Title II of the Americans with Disabilities Act (ADA) and web content accessibility guidelines. For this reason, please submit Word format documents if ADA guidelines cannot be met.

We look forward to learning how Escambia County may be able to support your organization to maximize outreach to the citizens of our great county!

Sincerely,

Stephan Hall

Finance Director
Escambia County

FISCAL YEAR 2027

ESCAMBIA COUNTY
TOURISM PROMOTION
COMMUNITY PARTNER FUNDING APPLICATION

All agencies requesting Tourist Development Tax (TDT) funding from Escambia County must submit the below-listed information and complete the attached form. Failure to submit all required information or to complete the form will disqualify your organization from consideration for funding. Please submit the completed application packet electronically to **Budget@myescambia.com.**

DEADLINE - Monday, March 30, 2026

ELIGIBILITY CRITERIA:

Organizations eligible to apply for funding must:

- Indicate all funding amounts received from sources other than local governments.
- Qualify as: a) a municipality located in Escambia County; b) an organization designated tax exempt by the IRS and incorporated as a not-for-profit corporation with authorization to conduct business in the State of Florida; OR c) an organization incorporated as a for-profit corporation or organized as a limited liability company with authorization to conduct business in the State of Florida.
- Located in and serve residents of Escambia County.
- Provide at least 2 full years (24 months) of independently prepared, audited or reviewed financial statements or tax returns, unless organization was formed within the last 3 years.
- The Board of County Commissioners retains the right to waive the eligibility criteria.

APPLICANTS SHOULD:

- Explain why receiving funding would have a significant impact on their organization.
- Have a mission and programs or services that directly and primarily promote tourism.
- Plan to expend funds within 12 months.
- Plan to provide quarterly metric reports and an annual report. ****Please be able to provide the source of your data that will be used to quantify your request.**

Funds may be provided for programs, services, projects, activities, events or other initiatives that directly and primarily support tourism in Escambia County. Funds may be provided for facility and infrastructure projects subject to the additional eligibility requirements as provided in Escambia County's TDT Policies and Procedures.

Funds will not be provided for:

- debt reduction, operating deficits, interim or bridge funding or endowment funding,
- individuals or private foundations,
- activities that are religious or political in nature,
- fund drives, annual appeals, fundraising events or general capital campaigns, and
- salaries that do not directly impact the program unless mandated by statutory or regulatory requirement.

When submitting your completed application with all required documents, provide your documents in original Word format or a direct PDF of the Word document. **Please limit scanned documents as much as possible.**

APPLICATION CHECKLIST (Required)

__ Submit a fully completed Agency Funding Request Application.

__ Submit a copy of your organization's current W-9.

__ Submit: a) Certificate of Status as a not-for-profit corporation with authorization to conduct business in the State of Florida and a Letter of Determination from the IRS confirming your organization's federally tax-exempt status; or b) Certificate of Status as an organization incorporated as a for-profit corporation or organized as a limited liability company with authorization to conduct business in the State of Florida.

__ Submit a copy of your organization's 2024 or 2025 tax return. You may submit a 2023 tax return along with explanation for late filing.

__ Submit a copy of your organization's most recent two years of financial statements, with audit if applicable. Updated financials may be requested by the County periodically including prior and subsequent to reward date.

__ Provide the **source** used to obtain the data that will be recorded on the quarterly metrics report and annual report.

GENERAL INFORMATION

Agency Name: _Pensacola Beach Chamber of Commerce_____

Agency Address: _7 Casino Beach Boardwalk, Pensacola, FL 32561_____

_____

Program Name for which funding is being requested: _2026-2027 Igniting Tourism_____

Amount Requested: $_160,075.00_____

Program Contact: _Jessica Simpson, President/CEO

Contact Email: _jessica@visitpensacolabeach.com__ Contact Phone: (850) 529-2544_

Description of Program: __This program funds major fireworks events and a national airline conference welcome reception, driving tourism, boosting off-season travel, and supporting potential new direct flights to Pensacola Beach.

How many years has your organization provided services in the County? ___38_____

How many years has your organization received funding from the County? __4_____

Explain how receiving funds from the County would impact your organization:

Fireworks($107,575): Securing County funding for the New Year's Eve and Fourth of July fireworks would alleviate a substantial financial burden on the Chamber. Currently, these two events alone account for approximately one-quarter of our total annual budget. While they attract thousands of visitors and generate considerable economic impact for Pensacola Beach, the high cost limits our ability to expand other critical initiatives.

With county support, the Chamber would be able to reinvest resources into programs that

directly benefit our members and strengthen the local economy. This includes enhancing small business engagement and networking opportunities, expanding tourism marketing efforts, and developing additional off-season events that help drive year-round visitation.

Importantly, this funding would allow us to continue producing high-quality, nationally recognized fireworks displays without compromising other essential services. Without this support, rising production costs could hinder our ability to effectively serve our members and maintain Pensacola Beach's position as America's Best Beach

SEC-AAAE Conference Welcome Reception ($52,500): The Pensacola Beach Chamber of Commerce has been invited to host the official Welcome Reception for the Southeast Conference of the American Association of Airport Executives (AAAE), which will be held on Pensacola Beach for the first time. This reception will serve as the kickoff event for the organization's three-day conference, welcoming aviation and airline industry leaders from across the country to Escambia County and providing a first impression of Pensacola & Pensacola Beach as a premier coastal destination.

Receiving Tourist Development Tax (TDT) funding to support the SEC-AAAE Welcome Reception would have a meaningful and strategic impact on the Pensacola Beach Chamber of Commerce by enabling the successful execution of a high-profile, tourism-driven event that directly aligns with Escambia County's economic development and destination marketing goals.

The SEC-AAAE conference is expected to bring more than 600 aviation and airline industry professionals from across the United States to Escambia County for a multi-day event. These attendees will travel from outside the region and occupy a full host hotel, in addition to multiple overflow properties, generating significant overnight stays and bed tax revenue.

As the host of the official welcome reception, the Chamber has a unique opportunity to introduce these influential decision-makers to Pensacola Beach as a premier Gulf Coast destination. This audience includes airline and aviation leaders who play a direct role in shaping air service, route development, and travel accessibility—critical drivers of tourism growth for our region.

TDT funding would allow the Chamber to deliver a high-quality, immersive welcome experience that reflects the character, hospitality, and natural beauty of Pensacola Beach. Without this

support, the Chamber would be unable to execute an event at a level commensurate with the significance of this audience and opportunity.

Ultimately, this investment enables the Chamber to elevate Pensacola Beach on a national stage, strengthen relationships with key industry stakeholders, and support long-term tourism growth by fostering increased accessibility to the destination through expanded air service.

PREVIOUS FISCAL YEAR FUNDING

(If none received, mark N/A and skip to next section.)

Amount received, if applicable: __$93,500_____

Briefly describe how last year's funds were used? The funds were specifically designated to cover the remaining costs of the 2025-26 July 4th fireworks display and the total cost of the 2026 New Year's Eve fireworks display on Pensacola Beach, including the marketing & promotion of both displays.

Briefly describe the County's Return on Investment relative to last year's funding and the measurable impact your program had on the citizens of Escambia County? Across both the Fourth of July and New Year's Eve holiday periods, Pensacola Beach experiences near-full occupancy across its lodging inventory. With hotels and short-term rentals operating at 100% capacity for the Fourth of July and approximately 97% for New Year's Eve, these two events combined generate an estimated $8.7 million in lodging revenue and nearly $440,000 in Tourist Development Tax revenue. In addition to lodging, visitors contribute more than $1 million in local spending on dining, entertainment, and retail, bringing the total direct economic impact of these two events to nearly $10million.This level of return demonstrates that County investment in high-impact events like fireworks produces exceptional and measurable tourism revenue, supports local businesses and workforce stability, and reinforces Pensacola Beach as a premier destination for holiday travel.

CURRENT FISCAL YEAR FUNDING REQUEST

Briefly explain how the requested funding will be used to support the program. Why is the

program a benefit to the citizens of Escambia County? **Fireworks:** Funding from the Tourist Development Council (TDC) for New Year's Eve and Fourth of July fireworks will cover the funding gap for fireworks displays and promotional efforts, ensuring these high-impact events continue driving tourism to Pensacola Beach. Through contracts with PyroShows, the Chamber will secure professionally produced firework displays, delivering a spectacular experience for residents and visitors alike. Additionally, partnering with EW Bullock for marketing will maximize event visibility through strategic advertising, social media, and public relations efforts, attracting more visitors and boosting the local economy. As part of this funding request, $33,600 will cover the remaining expenses for the 2027 Fourth of July fireworks show, while $67,975 will fully fund the 2026-27 New Year's Eve fireworks show. Additionally, $6,000 would cover an event survey by Downs-St. Germain for both the 4th of July & NYE Firework displays. By securing this funding, the Chamber can continue hosting these signature events without straining our budget, allowing more resources to be allocated toward business engagement, tourism development, and community programs that further enhance Pensacola Beach's year-round appeal.

Welcome Reception: Funding request of $52,500 for the SEC-AAAE Welcome Reception scheduled for March 2027, hosting 500+ airline and aviation executives - will be used to directly support the execution and promotion of a high-impact tourism event designed to showcase Pensacola & Pensacola Beach to a national audience of airline and aviation industry leaders. A portion of the funding will be allocated toward targeted marketing and promotion of the event, working in partnership with professional event producers and the Pensacola International Airport event planning committee to ensure strong visibility and coordination with conference programming. These efforts will help position Pensacola & Pensacola Beach as a premier destination and reinforce the region's tourism brand among key industry decision-makers.

The majority of the funding will support direct event costs, specifically the provision of food and entertainment for an estimated 500-person reception hosted at a local, Gulf-front restaurant. This investment ensures a high-quality, immersive experience that highlights the area's culinary offerings, hospitality, and scenic coastal environment.

As part of a strong public-private partnership, the selected local venue has committed to waiving

the facility rental fee at no cost, further maximizing the impact of TDT funding and demonstrating community support for the event. By focusing funds on both promotion and direct visitor experience, this investment ensures that the reception delivers a meaningful first impression of Pensacola & Pensacola Beach while supporting local businesses and advancing long-term tourism growth opportunities_

Is your program a governmental function or requirement? If so, please site regulatory/statutory requirement and explain: _____NO_____

Is this a one-time request or a recurring request for funding? __Fireworks are a recurring request for funding. The SEC-AAAE Reception is a one-time request. _____

SIMILAR/PARTNER ORGANIZATIONS

List any other public or private organizations/agencies who provide similar services in the area, and how you have partnered with those organizations:_ Pensacola Beach Chamber of Commerce is the only entity that provides fireworks on the 4th of July and New Year's Eve, however, there are local businesses that fund their own firework displays that also align with our other major community events like the Holiday Lighted Boat Parade. By working together, these businesses help spread out investment in things like fireworks, reducing the financial burden on any single entity while maximizing economic impact. This cooperative approach allows fireworks to coincide with key events like holiday celebrations and festivals, driving increased tourism, extended hotel stays, and higher local spending. As a result, the entire Pensacola Beach community prospers, with businesses benefiting from larger crowds, boosted revenue, overnight stays and heightened visibility.

Please differentiate your program from other similar programs and explain why you are the best agency to provide the program.

_ **Fireworks:** The Pensacola Beach Chamber of Commerce is the only organization on the island coordinating the 4th of July and New Year's Eve fireworks displays, ensuring these major community events are executed successfully. No other entity manages these large-scale

celebrations, making the Chamber the natural leader in organizing these events that drive tourism and benefit local businesses.

As the official community event organization for Pensacola Beach, our Chamber is responsible for planning and executing island-wide events that enhance the local economy and visitor experience. It makes the most sense for us to coordinate these fireworks displays, as we have the experience, partnerships, and infrastructure to effectively manage logistics, secure funding, and maximize community impact. By leading these efforts, we ensure Pensacola Beach remains a top destination for holiday celebrations, attracting visitors, supporting businesses, and strengthening the local economy.

SEC AAAE Welcome Reception: The Pensacola Beach Chamber of Commerce is uniquely qualified to serve as the lead partner for the Welcome Reception due to its established role as the primary organization responsible for coordinating and promoting major events on Pensacola Beach.

With decades of experience executing large-scale, tourism-driven events, the Chamber has strong relationships with local hospitality partners, venues, and vendors, ensuring seamless planning and delivery of a high-quality experience. The Chamber also works closely with key stakeholders such as the Pensacola International Airport and Escambia County, positioning it to align this event with broader tourism and economic development goals.

By leveraging its local expertise, established partnerships, and tourism-focused mission, the Chamber is well-positioned to deliver a memorable event that showcases Pensacola Beach while maximizing long-term benefits for Escambia County _

FUNDING

Will these funds be used for salaries/administrative costs or direct programming costs? Please provide a breakdown by percentage within each category. NOTE: Only salaries directly related to the approved program are eligible for funding.

- Percentage for salaries/administrative costs: ____0_____%
- Percentage for direct programming costs: ___100_____%

If only a portion of your requested funding is granted, how will you offset the difference? __We would work to solicit additional sponsorships from the community, however, if additional funding is

not secured the Chamber is not financially solvent enough to cover the costs on its own. Therefore, the events would have to be canceled.

If the requested funding can be used as a match for other funding, please provide the details below and include the amount and match ratio: __N/A_____

Does your organization request funding from other governmental entities or non-profit agencies? If so, list each agency from which you request funds and the amount. Explain what those funds would be used for and whether there is any duplication of funding. There is no duplication of funding. The Chamber will receive $55,000 in restricted funds from the Santa Rosa Island Authority for the 2027 4th of July display.

GOALS AND METRICS

Please provide "specific and measurable" metrics in the following sections:

a) Please complete the Agency Metrics Scorecard below by listing up to three primary goals this program is targeting. Provide three years of trends. If your Agency received funding the previous fiscal year, use the same metrics for consistent measurement. ALL agencies are required to fill out this template.

Goals & Metrics Scorecard	FY25	FY26	FY27	% Change
1. Tourist/visitor numbers as measured by toll booth vehicle traffic day of Dec. 31st for New Year's Eve fireworks display	17,586	54,000	67,651	25%
2. Tourist/visitor numbers as measured by toll both vehicle traffic day of July 4th fireworks display	70,000	74,021	Projected 76,250	3%
3. Hotel occupancy rates: Dec. 31 July 4th	 90-95% 98-100%	 97% projected 100%	 100% projected 100%	0%

b) State the source used to provide your program metrics: We use the weekly supplied toll booth vehicle numbers provided by Escambia County as well as both Hotel & Short-Term Occupancy data provided directly to use from the hotels & property management companies on the Island.

c) Please list up to three program goals by which your organization will measure the success of your program.

Program Goals	FY27
1. Increased number of tourists/visitors measured by toll booth vehicle numbers	
2. Increased bed tax revenue as measured by hotel occupancy rates	
3. Increased local economic impact measured by reported sales increase/decrease %s from local business owners	

d) Please list the actual baseline statistics/metrics for the performance measure(s) listed above.

Baseline for Goals	FY27
4. Increased number of tourists/visitors measured by toll booth vehicle numbers	NYE: 67,651 4th: 74,021
5. Increased bed tax revenue as measured by hotel occupancy rates	NYE: 100% 4th: 100%
6. Increased local economic impact measured by reported sales increase/decrease % from local business owners	NYE: 5% 4TH: not reported yet

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program, you are not required to complete the information for the previous budget year. Please add any additional income or expense sources to the table as necessary to complete your budget application. **Please round figures to the nearest whole dollar.**

INCOME TABLE			
	Most Recently Completed Budget Year - FY 2025	Current Budget Year FY 2026	Proposed Budget Year FY 2027
Contributions/Donations from Private Sources	$3000	$3,000	$3,000
Programmatic Income	$16,570	$13,570	$20,280
County Funding/Direct Contribution	$87,750	$93,500	$160,075
County Funding by Other Source (a)	$	$	$
City Funding	$	$	$
Local Non-Profit Funding	$	$	$
State Funding	$	$	$
Federal Funding	$	$	$
Memberships	$	$	$
Investment Income	$	$	$
Other Income (b)	$55,000	$55,000	$55,000
Total Income	$162,320	$165,070	$238,355

Please explain by fiscal year any amount listed in "County Funding by Other Source" line item. (Example: Commissioner Community Support funding, Sheriff's Office funding, etc.)

____n/a_____

(a) Please explain by fiscal year any amount listed in the "Other Income" line item. _$55,000_ towards funding the 4th of July firework display is committed through restricted from the Santa Rosa Island Authority._____

EXPENSES TABLE			
	Most Recently Completed Budget Year FY 2025	Current Budget Year FY 2026	Proposed Budget Year FY 2027
Total Number of Staff	2	2	2
Salaries and Wages	$2,240	$2,240	$7,480
Employee Benefits	$	$	$
Professional Services	$	$	$
Contractual Services	$	$	$
Travel Expenses	$	$	$
Rentals and Leases	$	$	$
Communication	$	$	$
Postage and Freight	$	$	$
Repair and Maintenance	$	$	$
Printing and Binding	$	$	$
Marketing and Promotion	$13,690	13,690	$15,000
Fuel	$	$	$
Supplies	$	$	$
Event Expenses	$145,750	$148,500	$215,075
Capitalizable Assets for County Funding (a)	$	$	$
Other Expenses (b)	$640	$640	$800
Total Expenses	$162,320	$165,070	$238,355
Net Income - (Revenue minus Expense)	$0	$0	$0

Please explain any capitalizable assets (vehicles, land, or equipment) contained in your request.

_____N/A_____

(a) Please explain any request listed in the "Other Expenses" line item. ___4 off-duty sheriff's deputies as required by the ECSO.

BUDGET QUESTIONS

1. Does your agency operate on Calendar Year, State Fiscal Year, or Fiscal Year? ___Fiscal Year__ _____
2. Please explain any discrepancies in the Expense Table and your agency's Financial Statements._____ _The financials are organizational, and the tables are programmatic
3. Please explain any Net Income (Revenue less Expense) represented in the Expense Table above on the bottom row. What is the planned use for these residual funds? ____No net income from program
4. Please list the salary of the top 5 employees, names and positions of your organization. If there are multiple agencies funded by or through your agency allocation, please add those employees to this list by agency.

Name	Position	Salary
Jessica Simpson	President/CEO	$62,000
Christine Brewster	VP of Membership	$50,000
		$
		$
		$

5. Please provide the total amount of cash and investments on hand. _$221,000_____

_____

6. Does your organization charge fees for services? If so, provide a list of fees charged: The Pensacola Beach Chamber of Commerce is a non-profit membership organization. Unlike fee-for-service organizations, the Chamber is funded solely through annual membership dues, which range from $200 to $400 per member. These funds

enable the Chamber to coordinate community events, advocate for business interests, and drive economic growth.

7. Does your organization require background checks from volunteers and staff? staff

8. What is the **source** of your reportable data? Escambia County Toll Booth, Island Hotels & Property Management Companies

TOURISM PROMOTION AGENCIES

1. Please describe the marketing plan for your event or tourism related activity: Marketing for the firework displays will be coordinated with the EW Bullock marketing firm including radio, television, print, and social media ads. Marketing for the SEC-AAAE Welcome Reception will be coordinated through the event planning committee at Pensacola International Airport.

2. Please provide information regarding ticket sales or sponsorships for your event or tourism related activity: Media sponsors for the fireworks displays have been secured through select chamber members to support additional local media reach. Additional sponsors have not been sought for the SEC-AAAE Welcome Reception at this time and will only be sought if needed

I hereby certify that the information provided above is a true and correct statement relating to the organization requesting funding named above.



Name

President/CEO 03/30/2026

Title Date

Annual Narrative Instructions for Organizations granted TDT Funds:

Your organization has received funds from Escambia County from the Tourist Development Tax (TDT) Fund. Florida law requires organizations who are granted these funds to provide the information below in an annual report regarding the expenditure of funds. Please provide the following information in your annual report:

1. The Basics:
Name of Organization (must match W9):

Contact Name/Title:

Mailing Address:

Funding Amount Received:

2. Introduction:
Brief description of the organization/event:

Is this a new or recurring grant?

If recurring, how many years?

If new, do you anticipate the organization/event becoming a recurring grant?

3. Narrative:
How did your organization/event benefit the tourism industry and/or promote tourism in Escambia County by increasing the number and quality of tourist related activities?

How were the TDT funds spent?

Provide specific details on how TDT funds were spent.

Please provide the number of hotel/motel room nights generated from your event. What is the source of your data and metrics?

Please attach a copy of your completed Market Plan, and provide details regarding the success of your plan.

How did you measure the success of your organization/event? What goals did you establish? Examples of goals may include the following: Attendance/Spectators; Ticket Sales; Number of Participants; Number of Vendors/Exhibitors; Sponsorship Support; Media Coverage; Website Visits; Social Media Engagement; Hotel/Motel Room Nights Generated.

4. Quarterly Metrics Summary

Please provide the following quarterly metrics as approved by the BOCC:

Goals and Metrics Scorecard: Sample Organization FY 26-27	1st QTR	2nd QTR	3rd QTR	4th QTR
How many people attended/visited your organization/event?	10	200	50	150
How many people who attended/visited your organization/event stayed in area hotel/motels?	50	100	25	75
How many nights did those people stay in area hotels/motels?	1	2	2	3
On average, how much did each family spend at the organization/event?	$200	$300	$400	$500

5. Tourism Narrative Summary

Please provide a summary of your organization/event's success, the positive impact it created for the citizens of Escambia County, and overall impact to tourism. Pictures may be attached.

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give form to the requester. Do not send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See ***Specific Instructions*** on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

Pensacola Beach Chamber of Commerce

2 Business name/disregarded entity name, if different from above.

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . .

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☑ Other (see instructions) 501(c) 6 non-profit

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . ☐

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

5 Address (number, street, and apt. or suite no.). See instructions.

7 Casino Beach Boardwalk

6 City, state, and ZIP code

Pensacola Beach, FL 32561

Requester's name and address (optional)

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			–			–				

or

Employer identification number

5	9	–	2	9	1	8	1	9	8

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here **Signature of U.S. person** [signature] **Date** 3/26/2026

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

Internal Revenue Service
District Director

Department of the Treasury

C - 1130
ATLANTA, GA 30301

Date:

JAN 03 1990

THE PENSACOLA BEACH CHAMBER OF COMMERCE INC
PO BOX 1174
PENSACOLA BEACH, FL 32561

Employer Identification Number:
59-2918198
Contact Person:
ED BRADLEY
Contact Telephone Number:
(404) 331-4989

Internal Revenue Code
Section 501(c)(6)
Accounting Period Ending:
December 31
Form 990 Required:
Yes
Addendum Applies:
No

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(a) of the Internal Revenue Code as an organization described in the section indicated above.

Unless specifically excepted, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) for each employee to whom you pay $100 or more during a calendar year. And, unless excepted, you are also liable for tax under the Federal Unemployment Tax Act for each employee to whom you pay $50 or more during a calendar quarter if, during the current or preceding calendar year, you had one or more employees at any time in each of 20 calendar weeks or you paid wages of $1,500 or more in any calendar quarter. If you have any questions about excise, employment, or other Federal taxes, please address them to this office.

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than $25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally $25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of $10 a day

is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed $5,000 or 5 percent of your gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

If we have indicated in the heading of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

Because this letter could help resolve any questions about your exempt status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

Paul Williams
District Director

2026 FLORIDA NOT FOR PROFIT CORPORATION ANNUAL REPORT

FILED
Feb 10, 2026
Secretary of State
0032004506CC

DOCUMENT# N26932

Entity Name: THE PENSACOLA BEACH CHAMBER OF COMMERCE, INC.

Current Principal Place of Business:

7 CASINO BEACH BOARDWALK
PENSACOLA BEACH, FL 32561

Current Mailing Address:

7 CASINO BEACH BOARDWALK
PENSACOLA BEACH, FL 32561 US

FEI Number: 59-2918198

Certificate of Status Desired: No

Name and Address of Current Registered Agent:

SIMPSON, JESSICA
7 CASINO BEACH BOARDWALK
PENSACOLA BEACH, FL 32561 US

The above named entity submits this statement for the purpose of changing its registered office or registered agent, or both, in the State of Florida.

SIGNATURE: JESSICA SIMPSON 02/10/2026

Electronic Signature of Registered Agent — Date

Officer/Director Detail :

Title	PAST CHAIRMAN
Name	KESSLER, RHEA
Address	7 CASINO BEACH BOARDWALK
City-State-Zip:	PENSACOLA BEACH FL 32561

Title	CHAIRMAN
Name	POWELL, CHARLIE
Address	7 CASINO BEACH BOARDWALK
City-State-Zip:	PENSACOLA BEACH FL 32561

Title	VC
Name	LUCKING, JOSH
Address	7 CASINO BEACH BOARDWALK
City-State-Zip:	PENSACOLA BEACH FL 32561

Title	DIRECTOR
Name	SUITE, FAY
Address	7 CASINO BEACH BOARDWALK
City-State-Zip:	PENSACOLA BEACH FL 32561

Title	PRESIDENT/CEO
Name	SIMPSON, JESSICA
Address	7 CASINO BEACH BOARDWALK
City-State-Zip:	PENSACOLA BEACH FL 32561

Title	DIRECTOR
Name	ROBERT, JIM
Address	7 CASINO BEACH BOARDWALK
City-State-Zip:	PENSACOLA BEACH FL 32561

Title	TREASURER
Name	NOVY, DAWN
Address	7 CASINO BEACH BOARDWALK
City-State-Zip:	PENSACOLA BEACH FL 32561

Title	SECRETARY
Name	PARIKH, NISARG
Address	7 CASINO BEACH BOARDWALK
City-State-Zip:	PENSACOLA BEACH FL 32561

Continues on page 2

I hereby certify that the information indicated on this report or supplemental report is true and accurate and that my electronic signature shall have the same legal effect as if made under oath; that I am an officer or director of the corporation or the receiver or trustee empowered to execute this report as required by Chapter 617, Florida Statutes; and that my name appears above, or on an attachment with all other like empowered.

SIGNATURE: SIMPSON, JESSICA PRESIDENT/CEO 02/10/2026

Electronic Signature of Signing Officer/Director Detail — Date

Officer/Director Detail Continued :

Title	DIRECTOR
Name	BURNS, MIKE
Address	7 CASINO BEACH BOARDWALK
City-State-Zip:	PENSACOLA BEACH FL 32561

Title	DIRECTOR
Name	BAILEY, MELISSA
Address	7 CASINO BEACH BOARDWALK
City-State-Zip:	PENSACOLA BEACH FL 32561

Title	DIRECTOR
Name	CULHAM, JAY
Address	7 CASINO BEACH BOARDWALK
City-State-Zip:	PENSACOLA BEACH FL 32561

Form **990**

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2024 calendar year, or tax year beginning , 2024, and ending , 20

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization: Pensacola Beach Chamber of Commerce

Doing business as:

Number and street (or P.O. box if mail is not delivered to street address): 7 Casino Beach Boardwalk

Room/suite:

City or town, state or province, country, and ZIP or foreign postal code: Pensacola Beach, FL 32561

D Employer identification number: 59-2918198

E Telephone number: (850) 932-1500

G Gross receipts $ 520,687.

F Name and address of principal officer: Jessica Simpson, 7 CASINO BEACH, PENSACOLA BEACH, FL 32561

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions.

I Tax-exempt status: ☐ 501(c)(3) ☒ 501(c) (6) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: WWW.PENSACOLABEACHCHAMBER.COM

H(c) Group exemption number

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1988

M State of legal domicile: FL

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities:
DEVELOPMENT OF COMMERCE ON PENSACOLA BEACH

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	10
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	10
5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	0
6	Total number of volunteers (estimate if necessary)	6	45
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	288,199.	294,972.
9	Program service revenue (Part VIII, line 2g)	104,576.	193,837.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	6,765.	8,196.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	2,040.	10,174.
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	401,580.	507,179.

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	461.	660.
14	Benefits paid to or for members (Part IX, column (A), line 4)		
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	157,800.	186,601.
16a	Professional fundraising fees (Part IX, column (A), line 11e)		
b	Total fundraising expenses (Part IX, column (D), line 25)		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	254,870.	324,318.
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	413,131.	511,579.
19	Revenue less expenses. Subtract line 18 from line 12	-11,551.	-4,400.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	235,195.	230,795.
21	Total liabilities (Part X, line 26)		
22	Net assets or fund balances. Subtract line 21 from line 20	235,195.	230,795.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer — Date: 11/05/2025

Jessica Simpson, PRESIDENT/CEO
Type or print name and title

Paid Preparer Use Only

Preparer's name: Joseph Kurbec	Preparer's signature	Date: 11/05/2025	Check ☐ if self-employed	PTIN: P02108140
Firm's name: KURBEC & CANTIN CPA PA			Firm's EIN: 27-0113179	
Firm's address: 913 GULF BREEZE PARKWAY, STE 14, GULF BREEZE, FL 32561			Phone no. (850) 934-3730	

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS E-file Signature Authorization for a Tax Exempt Entity

For calendar year 2024, or fiscal year beginning _____, 2024, and ending _____, 20_____

Do not send to the IRS. Keep for your records.
Go to *www.irs.gov/Form8879TE* for the latest information.

OMB No. 1545-0047

2024

Name of filer	EIN or SSN
Pensacola Beach Chamber of Commerce	59-2918198

Name and title of officer or person subject to tax

Jessica Simpson, PRESIDENT/CEO

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a**, **2a**, **3a**, **4a**, **5a**, **6a**, **7a**, **8a**, **9a**, or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b**, **2b**, **3b**, **4b**, **5b**, **6b**, **7b**, **8b**, **9b**, or **10b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here . . . ☒	b	**Total revenue**, if any (Form 990, Part VIII, column (A), line 12) . .	1b	507,179.
2a	**Form 990-EZ** check here . . ☐	b	**Total revenue**, if any (Form 990-EZ, line 9)	2b	
3a	**Form 1120-POL** check here . . ☐	b	**Total tax** (Form 1120-POL, line 22)	3b	
4a	**Form 990-PF** check here . . ☐	b	**Tax based on investment income** (Form 990-PF, Part V, line 5) .	4b	
5a	**Form 8868** check here . . . ☐	b	**Balance due** (Form 8868, line 3c)	5b	
6a	**Form 990-T** check here . . ☐	b	**Total tax** (Form 990-T, Part III, line 4)	6b	
7a	**Form 4720** check here . . . ☐	b	**Total tax** (Form 4720, Part III, line 1)	7b	
8a	**Form 5227** check here . . . ☐	b	**FMV of assets at end of tax year** (Form 5227, Item D)	8b	
9a	**Form 5330** check here . . . ☐	b	**Tax due** (Form 5330, Part II, line 19)	9b	
10a	**Form 8038-CP** check here . . ☐	b	**Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	10b	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize KURBEC & CANTIN CPA PA to enter my PIN 3 2 5 6 1 as my signature

ERO firm name

Enter five numbers, but do not enter all zeros

on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____ Date 11/05/2025

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 5 9 4 2 9 8 2 2 2 2 2

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature _____ Date 11/05/2025

ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

Statement of Activity

Pensacola Beach Chamber of Commerce

January 1-December 31, 2025

	TOTAL
Revenue	
Events Income	
4th of July Fireworks Sponsor	3,000.00
Art & Wine Festival	$0.00
Sponsorships - Art & Wine	4,000.00
Tickets - Art & Wine	21,021.57
Vendor/Artist - Art & Wine	1,600.00
Total for Art & Wine Festival	**$26,621.57**
Beach Ball Breakfast	$937.16
Entry Fee - Beach Ball Breakfast	1,462.32
Sponsorships - Beach Ball Breakfast	1,200.00
Total for Beach Ball Breakfast	**$3,599.48**
Blues Beachside Bazaar	$4,116.92
Blues Bazaar Sponsors	8,250.00
Blues Bazaar Vendors	13,250.00
Blues Giveaway	4,130.00
Total for Blues Beachside Bazaar	**$29,746.92**
Business After Hours	$310.00
Raffle - 50/50	609.00
Total for Business After Hours	**$919.00**
Hispanic Heritage Festival	50.00
Lunch and Learn Speaker Series	1,809.37
Season Your Holidays	
Lighted Boat Parade	804.88
Polar Bear Plunge	$2,349.17
Merchandise Sales	8,072.00
Polar Bear T-Shirt Sponsor	500.00
Total for Polar Bear Plunge	**$10,921.17**
Surfing Santa Parade	2,275.85
Total for Season Your Holidays	**$14,001.90**
St. Paddy's Day Pub Crawl	
Sponsorships - St. Paddy's Day Pub Crawl	6,500.00
Stop Fee - St. Paddy's Day Pub Crawl	12,180.00
Total for St. Paddy's Day Pub Crawl	**$18,680.00**
Taste of the Beach	$1,263.03
Sponsorships - Taste of the Beach	5,000.00
TOB Entry Fees	327.00
TOB Frozen Zone Sales	785.00
TOB Hospitality Sales	750.00
TOB Kid's Cooking Classes	200.00
TOB Sunset Cruise	7,517.13
TOB VIP Trolley Dinner	20,577.40
Total for Taste of the Beach	**$36,419.56**
Total for Events Income	**$134,847.80**

Statement of Activity

Pensacola Beach Chamber of Commerce

January 1-December 31, 2025

	TOTAL
Operations Income	$14.90
Membership Fees	57,015.46
Total for Operations Income	**$57,030.36**
Product Revenue	
Product Sales	3,309.96
Tumbler Sales	19,731.84
Total for Product Revenue	**$23,041.80**
RADIATE Class Member Fees	12,156.89
Square Revenue	0.00
Suspense	0.00
Total for Revenue	**$227,076.85**
Cost of Goods Sold	
4th of July COGS	855.99
Art & Wine Festival COGS	7,276.53
Beach Ball Breakfast COGS	4,651.13
Beach-O-Ween	2,912.84
Blues Beachside Bazaar COGS	14,110.14
Business After Hours COGS	44.44
Channel selling fees	
Square fees	0.00
Total for Channel selling fees	**$0.00**
Lunch and Learn Expenses	560.57
Season Your Holidays COGS	
Lighted Boat Parade	888.82
New Year's Eve Fireworks	319.84
Polar Bear Plunge	12,408.85
Surfing Santa Beach Parade	2,879.74
Total for Season Your Holidays COGS	**$16,497.25**
Snowbird Beach Bash	1,021.86
St. Paddy's Day Pub Crawl COGS	16,056.37
Taste of the Beach COGS	$16,179.59
TOB - Sunset Cruise	4,714.08
TOB- VIP Trolley Dinner COGS	8,303.48
Total for Taste of the Beach COGS	**$29,197.15**
Total for Cost of Goods Sold	**$93,184.27**
Gross Profit	**$133,892.58**
Expenditures	
Board of Directors	$534.84
Ambassadors	1,409.88
Board of Directors Retreat	313.84
Executive Board Expense	71.30
Total for Board of Directors	**$2,329.86**

Statement of Activity

Pensacola Beach Chamber of Commerce

January 1-December 31, 2025

	TOTAL
Chamber/Member	
Advertising	
Flyers/Name Tags/Signage	120.10
Marketing	544.13
Networking Events	1,130.45
Product Sales	$7,583.60
Gift Shop	1,850.22
Tumblers	3,079.90
Total for Product Sales	**$12,513.72**
Website	426.59
Total for Advertising	**$14,734.99**
Computer Software	5,387.05
Dues and Memberships	2,499.07
Meals & Entertainment	541.93
Member Awards	355.08
Office Supplies	2,103.96
Parking	9.30
Postage	307.00
President/CEO Expenses	959.43
Retention Expense	781.43
Storage Unit	522.70
Travel and Lodging	106.92
Total for Chamber/Member	**$28,308.86**
Employees	$250.00
Employee Education and Development	960.17
Gifts	9,824.49
Payroll Liability Insurance	415.71
Payroll Processing Fees	18,035.57
Salary and Wages	167,171.33
Uniforms	48.08
X Offset - Management Fees	-94,999.92
Total for Employees	**$101,705.43**
Operations Expense	$127.59
Amortization Expense	208.33
Bank Fees	104.52
Corporate Fees	61.25
Credit Card Processing Fees	3,546.34
Depreciation Expense	2,224.52
Donations Charitable	800.00
Insurance	$54.35
General Liability	6,632.14
Total for Insurance	**$6,686.49**

Statement of Activity

Pensacola Beach Chamber of Commerce

January 1-December 31, 2025

	TOTAL
Taxes	
Sales & Use Tax Expense	2,001.25
Total for Taxes	**$2,001.25**
Tax Preparation	1,050.00
Travel	15.01
Total for Operations Expense	**$16,825.30**
Total for Expenditures	**$149,169.45**
Net Operating Revenue	**-$15,276.87**
Other Revenue	
Interest Earned	7,608.31
Total for Other Revenue	**$7,608.31**
Other Expenditures	
Other Expense	
Visitor Information Center	$1,446.23
VIC Supplies	5,924.62
Total for Visitor Information Center	**$7,370.85**
Total for Other Expense	**$7,370.85**
Total for Other Expenditures	**$7,370.85**
Net Other Revenue	**$237.46**
Net Revenue	**-$15,039.41**

Statement of Activity

Pensacola Beach Chamber of Commerce

January 1-December 31, 2024

	TOTAL
Revenue	
Events Income	
4th of July Fireworks Sponsor	3,000.00
Art & Wine Festival	
Advertising - Art & Wine	0.00
Sponsorships - Art & Wine	5,000.00
Tickets - Art & Wine	16,018.03
Vendor/Artist - Art & Wine	2,000.00
Total for Art & Wine Festival	**$23,018.03**
Beach Ball Breakfast	
Entry Fee - Beach Ball Breakfast	2,041.00
Sponsorships - Beach Ball Breakfast	1,050.00
Total for Beach Ball Breakfast	**$3,091.00**
Blues Beachside Bazaar	
Blues Bazaar Sponsors	5,379.25
Blues Bazaar Vendors	19,650.00
Blues Reception	0.00
Total for Blues Beachside Bazaar	**$25,029.25**
Blue Wahoos	440.00
Business After Hours	$105.00
Entry Fee - Business After Hours	267.00
Raffle - 50/50	438.00
Sponsorships - Business After Hours	400.00
Total for Business After Hours	**$1,210.00**
Crawfish Festival	3,950.00
Halloween Pub Crawl	
Stop Fee - Halloween Pub Crawl	400.00
Total for Halloween Pub Crawl	**$400.00**
Season Your Holidays	$0.00
Holiday Party	45.00
Lighted Boat Parade	$245.00
Registration Fees - Lighted Boat Parade	490.00
Total for Lighted Boat Parade	**$735.00**
Polar Bear Plunge	$1,500.00
Merchandise Sales	9,366.39
Total for Polar Bear Plunge	**$10,866.39**
Surfing Santa Parade	1,125.00
Total for Season Your Holidays	**$12,771.39**
St. Paddy's Day Pub Crawl	
Sponsorships - St. Paddy's Day Pub Crawl	1,500.00
Stop Fee - St. Paddy's Day Pub Crawl	2,800.00
T-Shirts - St. Paddy's Day Pub Crawl	7,660.00
Total for St. Paddy's Day Pub Crawl	**$11,960.00**

Statement of Activity

Pensacola Beach Chamber of Commerce

January 1-December 31, 2024

	TOTAL
Taste of the Beach	
Sponsorships - Taste of the Beach	6,703.48
TOB Frozen Zone Sales	5,403.83
TOB Hospitality Sales	1,495.77
TOB Kid's Cooking Classes	353.99
TOB Sunset Cruise	2,850.00
TOB VIP Trolley Dinner	31,143.75
Total for Taste of the Beach	**$47,950.82**
Total for Events Income	**$132,820.49**
Operations Income	
Donations	0.00
Membership Fees	65,165.00
Total for Operations Income	**$65,165.00**
Product Revenue	
Product Sales	2,547.42
Tumbler Sales	21,186.11
Total for Product Revenue	**$23,733.53**
Total for Revenue	**$221,719.02**
Cost of Goods Sold	
4th of July COGS	3,519.13
Art & Wine Festival COGS	4,504.62
Beach Ball Breakfast COGS	1,950.00
Beach-O-Ween	1,650.29
Blues Beachside Bazaar COGS	8,325.12
Blue Wahoos COGS	1,850.00
Business After Hours COGS	5.38
Season Your Holidays COGS	
Holiday Party	3,145.73
Lighted Boat Parade	891.20
Polar Bear Plunge	5,948.73
Surfing Santa Beach Parade	3,315.89
Total for Season Your Holidays COGS	**$13,301.55**
Snowbird Beach Bash	1,027.43
St. Paddy's Day Pub Crawl COGS	8,237.78
Taste of the Beach COGS	$14,927.05
TOB - Sunset Cruise	2,000.00
TOB- VIP Trolley Dinner COGS	5,900.00
Total for Taste of the Beach COGS	**$22,827.05**
Total for Cost of Goods Sold	**$67,198.35**
Gross Profit	**$154,520.67**

Statement of Activity

Pensacola Beach Chamber of Commerce

January 1-December 31, 2024

	TOTAL
Expenditures	
Board of Directors	$145.12
Ambassadors	2,764.16
Board of Directors Retreat	1,308.22
Executive Board Expense	911.63
Total for Board of Directors	**$5,129.13**
Chamber/Member	
Advertising	-$208.50
Marketing	358.42
Networking Events	160.00
Product Sales	$47.89
Gift Shop	957.02
Tumblers	11,297.67
Total for Product Sales	**$12,302.58**
Website	390.08
Total for Advertising	**$13,002.58**
Computer Software	6,523.63
Dues and Memberships	885.25
Meals & Entertainment	0.00
Member Awards	743.18
Office Supplies	1,009.47
Parking	0.00
President/CEO Expenses	1,016.78
Software	1.64
Storage Unit	2,450.10
Travel and Lodging	0.00
Total for Chamber/Member	**$25,632.63**
Employees	
Employee Education and Development	2,378.13
Gifts	5,472.00
Mileage Reimbursement	44.00
Payroll Liability Insurance	288.00
Payroll Processing Fees	18,655.26
Salary and Wages	167,946.02
Transponder Beach Pass	22.00
X Offset - Management Fees	-94,999.92
Total for Employees	**$99,805.49**
Operations Expense	
Bank Fees	36.00
Corporate Fees	131.25
Credit Card Processing Fees	4,448.81
Depreciation Expense	221.00
Donations Charitable	835.24

Statement of Activity

Pensacola Beach Chamber of Commerce

January 1-December 31, 2024

	TOTAL
Insurance	$2,000.80
General Liability	2,616.76
Total for Insurance	**$4,617.56**
Taxes	
Sales & Use Tax Expense	1,891.76
Total for Taxes	**$1,891.76**
Tax Preparation	975.00
Total for Operations Expense	**$13,156.62**
Total for Expenditures	**$143,723.87**
Net Operating Revenue	**$10,796.80**
Other Revenue	
Interest Earned	8,195.99
Total for Other Revenue	**$8,195.99**
Other Expenditures	
Other Expense	
Visitor Information Center	
VIC Supplies	5,528.36
Total for Visitor Information Center	**$5,528.36**
Total for Other Expense	**$5,528.36**
Total for Other Expenditures	**$5,528.36**
Net Other Revenue	**$2,667.63**
Net Revenue	**$13,464.43**

Tourist Development Tax

Fund 108

Mike Hall Promotions

24

February 28, 2026

TO: Tourism Community Partner

RE: Requests for funding for Fiscal Year (FY) 2027

Dear Potential Funding Recipient:

Attached please find the Escambia County Community Partner Funding Request Application, which will be used for budget allocation purposes for the upcoming fiscal year.

The deadline to submit completed applications is Monday, March 30, 2026

The application provides you with adequate space to list all your organization's sources of revenue and your major categories of expenditures. When preparing the requested narratives, a clear and concise response is appreciated. If you need more space, please reference the appropriate question for your answers on any additional documentation.

Important Note: As a requirement to receive County TDT grant monies, your organization will be required to submit both quarterly metrics and an annual report. Your required metrics report will be derived from the metric information within your application. Specific instructions to complete your annual report are included in the Attachment A "Annual Narrative Form", attached to this application and are due post event or at the end of the Fiscal Year, whichever date is earliest.

Applications must be submitted electronically. When submitting your application, please follow all instructions and fill out the questions clearly. There is **an application check list** to ensure all required documents are submitted. **Please check each box to confirm all required documents are included with your new funding request application.**

Escambia County is committed to making information accessible. As part of that effort, documents delivered to Escambia County as part of this project are to meet website guidelines for accessible design set forth by the U.S. Department of Justice under the Title II of the Americans with Disabilities Act (ADA) and web content accessibility guidelines. For this reason, please submit Word format documents if ADA guidelines cannot be met.

We look forward to learning how Escambia County may be able to support your organization to maximize outreach to the citizens of our great county!

Sincerely,

Stephan Hall

Finance Director
Escambia County

FISCAL YEAR 2027

ESCAMBIA COUNTY
TOURISM PROMOTION
COMMUNITY PARTNER FUNDING APPLICATION

All agencies requesting Tourist Development Tax (TDT) funding from Escambia County must submit the below-listed information and complete the attached form. Failure to submit all required information or to complete the form will disqualify your organization from consideration for funding. Please submit the completed application packet electronically to **Budget@myescambia.com.**

DEADLINE - Monday, March 30, 2026

ELIGIBILITY CRITERIA:

Organizations eligible to apply for funding must:

- Indicate all funding amounts received from sources other than local governments.
- Qualify as: a) a municipality located in Escambia County; b) an organization designated tax exempt by the IRS and incorporated as a not-for-profit corporation with authorization to conduct business in the State of Florida; OR c) an organization incorporated as a for-profit corporation or organized as a limited liability company with authorization to conduct business in the State of Florida.
- Located in and serve residents of Escambia County.
- Provide at least 2 full years (24 months) of independently prepared, audited or reviewed financial statements or tax returns, unless organization was formed within the last 3 years.
- The Board of County Commissioners retains the right to waive the eligibility criteria.

APPLICANTS SHOULD:

- Explain why receiving funding would have a significant impact on their organization.
- Have a mission and programs or services that directly and primarily promote tourism.
- Plan to expend funds within 12 months.
- Plan to provide quarterly metric reports and an annual report. ****Please be able to provide the source of your data that will be used to quantify your request.**

Funds may be provided for programs, services, projects, activities, events or other initiatives that directly and primarily support tourism in Escambia County. Funds may be provided for facility and infrastructure projects subject to the additional eligibility requirements as provided in Escambia County's TDT Policies and Procedures.

Funds will not be provided for:

- debt reduction, operating deficits, interim or bridge funding or endowment funding,
- individuals or private foundations,
- activities that are religious or political in nature,
- fund drives, annual appeals, fundraising events or general capital campaigns, and
- salaries that do not directly impact the program unless mandated by statutory or regulatory requirement.

When submitting your completed application with all required documents, provide your documents in original Word format or a direct PDF of the Word document. **Please limit scanned documents as much as possible.**

APPLICATION CHECKLIST (Required)

__ Submit a fully completed Agency Funding Request Application.

__ Submit a copy of your organization's current W-9.

__ Submit: a) Certificate of Status as a not-for-profit corporation with authorization to conduct business in the State of Florida and a Letter of Determination from the IRS confirming your organization's federally tax-exempt status; or b) Certificate of Status as an organization incorporated as a for-profit corporation or organized as a limited liability company with authorization to conduct business in the State of Florida.

__ Submit a copy of your organization's 2024 or 2025 tax return. You may submit a 2023 tax return along with explanation for late filing.

__ Submit a copy of your organization's most recent two years of financial statements, with audit if applicable. Updated financials may be requested by the County periodically including prior and subsequent to reward date.

__ Provide the **source** used to obtain the data that will be recorded on the quarterly metrics report and annual report.

GENERAL INFORMATION

Agency Name: __Mike Hall Promotions

Agency Address: ___3017 w Brainerd st Pensacola Fl 32505

Program Name for which funding is being requested: __The 6th Gulf Coast Blues Festival

Amount Requested: $___115,000___

Program Contact: _Michael Hall_____

Contact Email: ___mixmasterproduction@gmail.com Contact Phone: (850) 393-8583

Description of Program: _____ The GCBF is a 3 day Live Musical Soul Blues Festival presented the Weekend of September (Sept. 11-13th) at the Pensacola Interstate Fair Ground. The GCBF is unique to Escambia County and checks all the boxes to be successful and diverse and add to the local quality of life; adding jobs for locals and creating economic impact for Pensacola.

How many years has your organization provided services in the County? ___Since 2009

How many years has your organization received funding from the County? 0 years

Explain how receiving funds from the County would impact your organization:
_____Funding from the County would allow the GCBF organization to elevate this popular festival from Inside to Outside assuring there no limits on the numbers of Patrons we can host, while growing our economic impact again.

PREVIOUS FISCAL YEAR FUNDING

(If none received, mark N/A and skip to next section.)

Amount received, if applicable: _____na_____

Briefly describe how last year's funds were used? _____No direct funding last year, However I did partner with Visit Pensacola in 2018 2019 2021 2022

_____

_____

_____

Briefly describe the County's Return on Investment relative to last year's funding and the measurable impact your program had on the citizens of Escambia County? ____Just as Previous years I expect to increase the return of the Counties investment in Economic Impact numbers__

_____

_____

CURRENT FISCAL YEAR FUNDING REQUEST

Briefly explain how the requested funding will be used to support the program. Why is the program a benefit to the citizens of Escambia County? The Funding will be used for Operational Cost Securing Bigger Artist increasing total numbers creating more jobs for local workers_____

_____

Is your program a governmental function or requirement? If so, please site regulatory/statutory requirement and explain: _____na_____

_____

_____

_____

Is this a one-time request or a recurring request for funding? _____recurring partnership please_____

SIMILAR/PARTNER ORGANIZATIONS

List any other public or private organizations/agencies who provide similar services in the area, and how you have partnered with those organizations:____The Gulf Coast Blues Festival is unique to Escambia County with its own huge following that support this Music all over the World___

_____

Please differentiate your program from other similar programs and explain why you are the best

agency to provide the program.

_____The Gulf Coast Blues Festival is Unique to Escambia County, Bolstering a major success in the Boots on the Ground Genre of Blues/Southern Soul Music. The GCBF is instrumental of the success of the brand.

FUNDING

Will these funds be used for salaries/administrative costs or direct programming costs? Please provide a breakdown by percentage within each category. NOTE: Only salaries directly related to the approved program are eligible for funding.

- Percentage for salaries/administrative costs: _____%
- Percentage for direct programming costs: __100_____%

If only a portion of your requested funding is granted, how will you offset the difference? _____ Sponsorship and Private Donations.

If the requested funding can be used as a match for other funding, please provide the details below and include the amount and match ratio: _____NA_____

_____

_____

Does your organization request funding from other governmental entities or non-profit agencies? If so, list each agency from which you request funds and the amount. Explain what those funds would be used for and whether there is any duplication of funding. _____NA_____

_____

_____

_____

GOALS AND METRICS

Please provide "specific and measurable" metrics in the following sections:

a) Please complete the Agency Metrics Scorecard below by listing up to three primary goals this program is targeting. Provide three years of trends. If your Agency received funding the previous fiscal year, use the same metrics for consistent measurement. ALL agencies are required to fill out this template.

Goals & Metrics Scorecard	FY 25	FY 26	FY27	% Change
1.Total Attending the Event			2500 outside	100 %
2.Total Non Residents				100 %
3.Room nights Generated			2.9 nights	100 %

b) State the source used to provide your program metrics: Majority Opinion Research Event Report was the source of my numbers in the past. Estimates based on similar festivals through out.

c) Please list up to three program goals by which your organization will measure the success of your program.

Program Goals	FY27
1.Move from inside to Outside to increase future numbers	2500 to 3000 +
2.Continue to draw more than 60% non residents	1800+
3.Increase my economic impact to	$300,000 +

d) Please list the actual baseline statistics/metrics for the performance measure(s) listed above.

Baseline for Goals	FY27
1.Total Attending	2000 - 3000
2.Total Non Residents 55%	1100

3.Room Nights	2.5

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program, you are not required to complete the information for the previous budget year. Please add any additional income or expense sources to the table as necessary to complete your budget application. **Please round figures to the nearest whole dollar.**

INCOME TABLE			
	Most Recently Completed Budget Year - FY	Current Budget Year FY 2025-26	Proposed Budget Year FY 2026-27
Contributions/Donations from Private Sources	$	$	$
Programmatic Income	$	$	$
County Funding/Direct Contribution	$	$	$
County Funding by Other Source (a) Visit Pensacola	$	$	$ 115,000
City Funding	$	$	$
Local Non-Profit Funding	$	$	$
State Funding	$	$	$
Federal Funding SVOG	$	$	$
Memberships	$	$	$
Investment Income	$	$	$ 85,000
Other Income (b)	$	$	$
Total Income	$	$	$200,000

This is a restart of 6 years of successful Blues in Escambia County with some small assistance from Visit Pensacola. This is the next level to build the festival to an ongoing event that will bring revenue to Escambia County from years to come.

The Gulf Coast also provides jobs to workers, Contractual and non. The impact of this event to escambia county is wanted and warranted and a win, win situation to all involded.

Please explain by fiscal year any amount listed in "County Funding by Other Source" line item. (Example: Commissioner Community Support funding, Sheriff's Office funding, etc.)

_____na_____

_____

_____

_____

Please explain by fiscal year any amount listed in the "Other Income" line item. _____

_____na_____

_____

_____

_____

EXPENSES TABLE			
	Most Recently Completed Budget Year FY 25	Current Budget Year FY 26	Proposed Budget Year FY 2026-27
Total Number of Staff 1 day workers			est 25 wkrs
Salaries and Wages local day of	$	$	$10,000
Employee Benefits	$	$	$
Professional Services	$	$	$
Contractual Services	$	$	$ 100,000
Travel Expenses	$	$	$
Rentals and Leases	$	$	$ 8,000
Communication	$	$	$
Postage and Freight	$	$	$
Repair and Maintenance	$	$	$
Printing and Binding	$	$	$ 2000
Marketing and Promotion	$	$	$ 25000
Fuel	$	$	$
Supplies	$	$	$
Event Expenses	$	$	$
Capitalizable Assets for County Funding (a)	$	$	$
Other Expenses (b)	$	$	$ 45000
Total Expenses	$	$	$ 200000
Net Income - (Revenue minus Expense)	$	$	$ est $50,000

Please explain any capitalizable assets (vehicles, land, or equipment) contained in your request.

_____na_____

_____

_____

_____

_____

Please explain any request listed in the "Other Expenses" line item. _____

_____na_____

_____

_____

BUDGET QUESTIONS

1. Does your agency operate on Calendar Year, State Fiscal Year, or Fiscal Year? _____Calendar_____

   _____

2. Please explain any discrepancies in the Expense Table and your agency's Financial Statements._____event expenses__are tabled and finical statements are based on GCBF Organization_____

   na

   _____

   _____

   _____

3. Please explain any Net Income (Revenue less Expense) represented in the Expense Table above on the bottom row. What is the planned use for these residual funds? With ticket pricing between $25 to $50 a day net about $50,000. My plan is lower the cost to the patrons , increase the overall numbers. With the funding from the county its possible.

   _____

   _____

   _____

4. Please list the salary of the top 5 employees, names and positions of your organization.

If there are multiple agencies funded by or through your agency allocation, please add those employees to this list by agency.

Name	Position	Salary
Michael Hall	Promotor	$ 0.00
		$
		$
		$
		$

5. Please provide the total amount of cash and investments on hand. $80,000 _____

6. Does your organization charge fees for services? If so, provide a list of fees charged:
No fees it's a ticketed event Range $25 to $50 per day

7. Does your organization require background checks from volunteers and staff? no

8. What is the **source** of your reportable data? surveys

TOURISM PROMOTION AGENCIES

1. Please describe the marketing plan for your event or tourism related activity:_____

BeachandBluesRadioPromoExhibitB.TargetCities

GeoFencingSimilarEventsintheCountry

WebsitePromotingarrangedPackageDeals

BusPackagePromo(Travel,Hotel,TicketstoallEventsandParking)

Hard-coreRadioandStreaming*Television*SocialMedia*PostersandFlyers

(Pensacola*Mobile*GulfPort*Hattisburg*Montgomery*

PanamaCity*NewOrleansandTallahassee)____

Total Budget is est around $25,000

2. Please provide information regarding ticket sales or sponsorships for your event or tourism related activity: GCBF Tickets sales are in established Outlets such as Eventbrite and other locations on the Gulf Coast. There are numerous sponsorship packages and vendor apps available

I hereby certify that the information provided above is a true and correct statement relating to the organization requesting funding named above.

__Michael Hall
Name

__Owner 3/30/26
Title Date

Annual Narrative Instructions for Organizations granted TDT Funds:

Your organization has received funds from Escambia County from the Tourist Development Tax (TDT) Fund. Florida law requires organizations who are granted these funds to provide the information below in an annual report regarding the expenditure of funds. Please provide the following information in your annual report:

1. The Basics:
Name of Organization (must match W9):

Contact Name/Title:

Mailing Address:

Funding Amount Received:

2. Introduction:
Brief description of the organization/event:

Is this a new or recurring grant?

If recurring, how many years?

If new, do you anticipate the organization/event becoming a recurring grant?

3. Narrative:
How did your organization/event benefit the tourism industry and/or promote tourism in Escambia County by increasing the number and quality of tourist related activities?

How were the TDT funds spent?

Provide specific details on how TDT funds were spent.

Please provide the number of hotel/motel room nights generated from your event. What is the source of your data and metrics?

Please attach a copy of your completed Market Plan, and provide details regarding the success of your plan.

How did you measure the success of your organization/event? What goals did you establish? Examples of goals may include the following: Attendance/Spectators; Ticket Sales; Number of

Participants; Number of Vendors/Exhibitors; Sponsorship Support; Media Coverage; Website Visits; Social Media Engagement; Hotel/Motel Room Nights Generated.

4. Quarterly Metrics Summary

Please provide the following quarterly metrics as approved by the BOCC:

Goals and Metrics Scorecard: Sample Organization FY 26-27	1st QTR	2nd QTR	3rd QTR	4th QTR
How many people attended/visited your organization/event?	10	200	50	150
How many people who attended/visited your organization/event stayed in area hotel/motels?	50	100	25	75
How many nights did those people stay in area hotels/motels?	1	2	2	3
On average, how much did each family spend at the organization/event?	$200	$300	$400	$500

5. Tourism Narrative Summary

Please provide a summary of your organization/event's success, the positive impact it created for the citizens of Escambia County, and overall impact to tourism. Pictures may be attached.

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give form to the requester. Do not send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See *Specific Instructions* on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

Michael Hall

2 Business name/disregarded entity name, if different from above.

Mike Hall Promotion

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☑ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . .

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☐ Other (see instructions)

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . ☐

5 Address (number, street, and apt. or suite no.). See instructions.

3017 w Brainerd st

Requester's name and address (optional)

6 City, state, and ZIP code

Pensacola, Fl 32505

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

2	6	3	–	7	1	–	3	2	3	2

or

Employer identification number

		–							

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here | **Signature of U.S. person** Michael Hall | **Date** 4/17/2026

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

State of Florida
Department of State

I certify the attached is a true and correct copy of the Articles of Organization of MIKE HALL PROMOTIONS LLC, a limited liability company organized under the laws of the state of Florida, filed electronically on April 14, 2026 effective April 13, 2026, as shown by the records of this office.

I further certify that this is an electronically transmitted certificate authorized by section 15.16, Florida Statutes, and authenticated by the code noted below.

The document number of this limited liability company is L26000210071.

Authentication Code: 260420105603-700471836307#1

Given under my hand and the
Great Seal of the State of Florida
at Tallahassee, the Capital, this the
Twentieth day of April, 2026

Cord Byrd
Secretary of State

Form **1040** Department of the Treasury—Internal Revenue Service **U.S. Individual Income Tax Return** **2025** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2025, or other tax year beginning , 2025, ending , 20 See separate instructions.

☐ Filed pursuant to section 301.9100-2 ☐ Combat zone ☐ Deceased Spouse

☐ Other

Your first name and middle initial	Last name	Your social security number
Michael A	hall	263 71 3232
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. Check here if your main home, and your spouse's if filing a joint return, was in the U.S. for more than half of 2025. ☐

3017 W Brainerd St

City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code **Presidential Election Campaign** Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ **You** ☐ **Spouse**

Pensacola FL 325056601

Foreign country name Foreign province/state/county Foreign postal code

Filing Status

Check only one box.

☒ Single
☐ Married filing jointly (even if only one had income)
☐ Married filing separately (MFS). Enter spouse's SSN above and full name here:
☐ Head of household (HOH)
☐ Qualifying surviving spouse (QSS)
If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:
☐ If treating a nonresident alien or dual-status alien spouse as a U.S. resident for the entire tax year, check the box and enter their name (see instructions and attach statement if required):

Digital Assets

At any time during 2025, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) . . ☐ **Yes** ☒ **No**

Dependents

(see instructions)

If more than four dependents, see instructions and check here . . ☐

	Dependent 1	Dependent 2	Dependent 3	Dependent 4
(1) First name				
(2) Last name				
(3) SSN				
(4) Relationship				
(5) Check if lived with you more than half of 2025	**(a)** ☐ Yes **(b)** ☐ And in the U.S.	**(a)** ☐ Yes **(b)** ☐ And in the U.S.	**(a)** ☐ Yes **(b)** ☐ And in the U.S.	**(a)** ☐ Yes **(b)** ☐ And in the U.S.
(6) Check if	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled
(7) Credits	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents

☐ Check if your filing status is MFS or HOH and you lived apart from your spouse for the last 6 months of 2025, or you are legally separated according to your state law under a written separation agreement or a decree of separate maintenance and you did not live in the same household as your spouse at the end of 2025.

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a Form W-2, see instructions.

Attach Sch. B if required.

1a	Total amount from Form(s) W-2, box 1 (see instructions)			1a	56,646.
b	Household employee wages not reported on Form(s) W-2			1b	
c	Tip income not reported on line 1a (see instructions)			1c	
d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)			1d	
e	Taxable dependent care benefits from Form 2441, line 26			1e	
f	Employer-provided adoption benefits from Form 8839, line 31			1f	
g	Wages from Form 8919, line 6			1g	
h	Other earned income (see instructions). Enter type and amount:			1h	0.
i	Nontaxable combat pay election (see instructions)	**1i**			
z	Add lines 1a through 1h			1z	56,646.
2a	Tax-exempt interest	**2a**	**b** Taxable interest	2b	
3a	Qualified dividends	**3a**	**b** Ordinary dividends	3b	
c	Check if your child's dividends are included in **1** ☐ Line 3a		**2** ☐ Line 3b		
4a	IRA distributions	**4a**	**b** Taxable amount	4b	
c	Check if (see instructions) **1** ☐ Rollover		**2** ☐ QCD **3** ☐		
5a	Pensions and annuities	**5a**	**b** Taxable amount	5b	
c	Check if (see instructions) **1** ☐ Rollover		**2** ☐ PSO **3** ☐		
6a	Social security benefits	**6a**	**b** Taxable amount	6b	
c	If you elect to use the lump-sum election method, check here (see instructions) ☐				
d	If you are married filing separately and lived apart from your spouse the entire year (see inst.), check here ☐				
7a	Capital gain or (loss). Attach Schedule D if required			7a	
b	Check if: ☐ Schedule D not required ☐ Includes child's capital gain or (loss)				
8	Additional income from Schedule 1, line 10			8	-8,252.
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7a, and 8. This is your **total income**			9	48,394.
10	Adjustments to income from Schedule 1, line 26			10	
11a	Subtract line 10 from line 9. This is your **adjusted gross income**			11a	48,394.

Tax and Credits	11b	Amount from line 11a (adjusted gross income)	11b	48,394.
	12a	Someone can claim ☐ You as a dependent ☐ Your spouse as a dependent		
	b	☐ Spouse itemizes on a separate return **c** ☐ You were a dual-status alien		
	d	**You:** ☐ Were born before January 2, 1961 ☐ Are blind		
		Spouse: ☐ Was born before January 2, 1961 ☐ Is blind		
Standard deduction for— • Single or Married filing separately, $15,750 • Married filing jointly or Qualifying surviving spouse, $31,500 • Head of household, $23,625 • If you checked a box on line 12a, 12b, 12c, or 12d, see inst.	e	**Standard deduction or itemized deductions** (from Schedule A)	12e	15,750.
	13a	Qualified business income deduction from Form 8995 or Form 8995-A	13a	0.
	b	Additional deductions from Schedule 1-A, line 38	13b	
	14	Add lines 12e, 13a, and 13b	14	15,750.
	15	Subtract line 14 from line 11b. If zero or less, enter -0-. This is your **taxable income**	15	32,644.
	16	**Tax** (see instructions). Check if any from Form(s): **1** ☐ 8814 **2** ☐ 4972 **3** ☐	16	3,677.
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	3,677.
	19	Child tax credit or credit for other dependents from Schedule 8812	19	
	20	Amount from Schedule 3, line 8	20	2,358.
	21	Add lines 19 and 20	21	2,358.
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	1,319.
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	0.
	24	Add lines 22 and 23. This is your **total tax**	24	1,319.
Payments and Refundable Credits	25	Federal income tax withheld from:		
	a	Form(s) W-2 — 25a: 5,277.		
	b	Form(s) 1099 — 25b:		
	c	Other forms (see instructions) — 25c:		
	d	Add lines 25a through 25c	25d	5,277.
	26	2025 estimated tax payments and amount applied from 2024 return	26	
If you have a qualifying child, you may need to attach Sch. EIC.		If you made estimated tax payments with your former spouse in 2025, enter their SSN (see instructions):		
	27a	Earned income credit (EIC) — 27a:		
	b	Clergy filing Schedule SE (see instructions) ☐		
	c	If you do not want to claim the EIC, check here ☐		
	28	Additional child tax credit (ACTC) from Schedule 8812. If you do not want to claim the ACTC, check here ☐ — 28:		
	29	American opportunity credit from Form 8863, line 8 — 29:		
	30	Refundable adoption credit from Form 8839, line 13 — 30:		
	31	Amount from Schedule 3, line 15 — 31:		
	32	Add lines 27a, 28, 29, 30, and 31. These are your **total other payments and refundable credits**	32	
	33	Add lines 25d, 26, and 32. These are your **total payments**	33	5,277.
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**	34	3,958.
	35a	Amount of line 34 you want **refunded to you**. If Form 8888 is attached, check here ☐	35a	3,958.
Direct deposit? See instructions.	b	Routing number 063100277 **c** Type: ☐ Checking ☒ Savings		
	d	Account number 898041136051		
	36	Amount of line 34 you want **applied to your 2026 estimated tax** — 36:		
Amount You Owe	37	Subtract line 33 from line 24. This is the **amount you owe**. For details on how to pay, go to *www.irs.gov/Payments* or see instructions	37	
	38	Estimated tax penalty (see instructions) — 38:		

Third Party Designee Do you want to allow another person to discuss this return with the IRS? See instructions. ☐ **Yes.** Complete below. ☒ **No**

Designee's name | Phone no. | Personal identification number (PIN)

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
		HVAC	
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)

Joint return? See instructions. Keep a copy for your records.

Phone no. (850)393-8583 | Email address

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: ☐ Self-employed
Firm's name Self-Prepared			Phone no.	
Firm's address			Firm's EIN	

SCHEDULE 1 (Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

Attach to Form 1040, 1040-SR, or 1040-NR.

Go to *www.irs.gov/Form1040* for instructions and the latest information.

OMB No. 1545-0074

2025

Attachment Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR: Michael A hall

Your social security number: 263-71-3232

For 2025, enter the amount reported to you on Form(s) 1099-K that was included in error or for personal items sold at a loss

Note: The remaining amounts reported to you on Form(s) 1099-K should be reported elsewhere on your return depending on the nature of the transaction. See *www.irs.gov/1099k*.

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes			1	
2a	Alimony received			2a	
b	Date of original divorce or separation agreement (see instructions):				
3	Business income or (loss). Attach Schedule C			3	
4	Other gains or (losses). Check if any from Form(s): ☐ 4797 ☐ 4684			4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E			5	-8,252.
6	Farm income or (loss). Attach Schedule F			6	
7	Unemployment compensation. If you repaid a 2025 overpayment (see instructions), check here ☐ and enter amount repaid:			7	
8	Other income:				
a	Net operating loss	8a	( )		
b	Gambling	8b			
c	Cancellation of debt	8c			
d	Foreign earned income exclusion from Form 2555	8d	( )		
e	Income from Form 8853	8e			
f	Income from Form 8889	8f			
g	Alaska Permanent Fund dividends	8g			
h	Jury duty pay	8h			
i	Prizes and awards	8i			
j	Activity not engaged in for profit income	8j			
k	Stock options	8k			
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l			
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m			
n	Section 951(a) inclusion (see instructions)	8n			
o	Section 951A(a) inclusion (see instructions)	8o			
p	Section 461(l) excess business loss adjustment	8p			
q	Taxable distributions from an ABLE account (see instructions)	8q			
r	Scholarship and fellowship grants not reported on Form W-2	8r			
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	( )		
t	Pension or annuity from a nonqualifed deferred compensation plan or a nongovernmental section 457 plan	8t			
u	Wages earned while incarcerated	8u			
v	Digital assets received as ordinary income not reported elsewhere. See instructions	8v			
z	Other income. List type and amount:	8z			
9	Total other income. Add lines 8a through 8z			9	
10	Combine lines 1 through 7 and 9. This is your **additional income**. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8			10	-8,252.

Part II Adjustments to Income

11	Educator expenses		11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106		12	
13	Health savings account deduction. Attach Form 8889		13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903. If claiming only storage fees (see instructions), check here ☐		14	
15	Deductible part of self-employment tax. Attach Schedule SE		15	
16	Self-employed SEP, SIMPLE, and qualified plans		16	
17	Self-employed health insurance deduction		17	
18	Penalty on early withdrawal of savings		18	
19a	Alimony paid		19a	
b	Recipient's SSN			
c	Date of original divorce or separation agreement (see instructions):			
20	IRA deduction. If you are married filing separately and lived apart from your spouse for the entire year (see instructions), check here ☐		20	
21	Student loan interest deduction		21	
22	Reserved for future use		22	
23	Archer MSA deduction		23	
24	Other adjustments:			
a	Jury duty pay (see instructions)	24a		
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b		
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c		
d	Reforestation amortization and expenses	24d		
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e		
f	Contributions to section 501(c)(18)(D) pension plans	24f		
g	Contributions by certain chaplains to section 403(b) plans	24g		
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h		
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i		
j	Housing deduction from Form 2555	24j		
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k		
z	Other adjustments. List type and amount: _____ _____	24z		
25	Total other adjustments. Add lines 24a through 24z		25	
26	Add lines 11 through 23 and 25. These are your **adjustments to income**. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10		26	

SCHEDULE 3
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Credits and Payments

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to *www.irs.gov/Form1040* for instructions and the latest information.

OMB No. 1545-0074

2025

Attachment Sequence No. **03**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR: Michael A hall

Your social security number: 263-71-3232

Part I Nonrefundable Credits

1	Foreign tax credit. Attach Form 1116 if required			1	
2	Credit for child and dependent care expenses from Form 2441, line 11. Attach Form 2441			2	
3	Education credits from Form 8863, line 19			3	
4	Retirement savings contributions credit. Attach Form 8880			4	
5a	Residential clean energy credit from Form 5695, line 15			5a	588.
b	Energy efficient home improvement credit from Form 5695, line 32			5b	1,770.
6	Other nonrefundable credits:				
a	General business credit. Attach Form 3800	6a			
b	Credit for prior year minimum tax. Attach Form 8801	6b			
c	Adoption credit. Attach Form 8839	6c			
d	Credit for the elderly or disabled. Attach Schedule R	6d			
e	Reserved for future use	6e			
f	Clean vehicle credit. Attach Form 8936	6f			
g	Mortgage interest credit. Attach Form 8396	6g			
h	District of Columbia first-time homebuyer credit. Attach Form 8859	6h			
i	Qualified electric vehicle credit. Attach Form 8834	6i			
j	Alternative fuel vehicle refueling property credit. Attach Form 8911	6j			
k	Credit to holders of tax credit bonds. Attach Form 8912	6k			
l	Amount on Form 8978, line 14. See instructions	6l			
m	Credit for previously owned clean vehicles. Attach Form 8936	6m			
z	Other nonrefundable credits. List type and amount:	6z			
7	Total other nonrefundable credits. Add lines 6a through 6z			7	
8	Add lines 1 through 4, 5a, 5b, and 7. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 20			8	2,358.

Part II Other Payments and Refundable Credits

9	Net premium tax credit. Attach Form 8962			9	
10	Amount paid with request for extension to file (see instructions)			10	
11	Excess social security and tier 1 RRTA tax withheld			11	
12	Credit for federal tax on fuels. Attach Form 4136			12	
13	Other payments or refundable credits:				
a	Form 2439	13a			
b	Section 1341 credit for repayment of amounts included in income from earlier years	13b			
c	Net elective payment election amount from Form 3800, Part III, line 6, column (j)	13c			
d	Deferred amount of net 965 tax liability (see instructions)	13d			
z	Other refundable credits (see instructions):	13z			
14	Total other payments or refundable credits. Add lines 13a through 13z			14	
15	Add lines 9 through 12 and 14. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 31			15	

SCHEDULE E (Form 1040)

Department of the Treasury
Internal Revenue Service

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

Attach to Form 1040, 1040-SR, 1040-NR, or 1041.
Go to *www.irs.gov/ScheduleE* for instructions and the latest information.

OMB No. 1545-0074

2025

Attachment Sequence No. **13**

Name(s) shown on return: Michael A hall

Your social security number: 263-71-3232

Part I Income or Loss From Rental Real Estate and Royalties

Note: If you are in the business of renting personal property, use **Schedule C**. See instructions. If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

A Did you make any payments in 2025 that would require you to file Form(s) 1099? See instructions . . . . ☒ **Yes** ☐ **No**

B If "Yes," did you or will you file required Form(s) 1099? . . . . . ☒ **Yes** ☐ **No**

1a Physical address of each property (street, city, state, ZIP code)

A	1810 n 7th ave pensacola FL 32503
B	
C	

1b Type of Property (from list below)		**2** For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.		**Fair Rental Days**	**Personal Use Days**	**QJV**
A	1		**A**	270	0	☐
B			**B**			☐
C			**C**			☐

Type of Property:

1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

Income:		**Properties: A**	**B**	**C**
3 Rents received	**3**	9,000.		
4 Royalties received	**4**			
Expenses:				
5 Advertising	**5**			
6 Auto and travel (see instructions)	**6**			
7 Cleaning and maintenance	**7**	900.		
8 Commissions	**8**			
9 Insurance	**9**	1,900.		
10 Legal and other professional fees	**10**			
11 Management fees	**11**			
12 Mortgage interest paid to banks, etc. (see instructions)	**12**			
13 Other interest	**13**			
14 Repairs	**14**	4,300.		
15 Supplies	**15**	1,800.		
16 Taxes	**16**	1,400.		
17 Utilities	**17**	720.		
18 Depreciation expense or depletion	**18**	2,732.		
19 Other (list) See Line 19 Other Expenses	**19**	3,500.		
20 Total expenses. Add lines 5 through 19	**20**	17,252.		
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file **Form 6198**	**21**	-8,252.		
22 Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions)	**22**	(8,252.)	( )	( )

23a Total of all amounts reported on line 3 for all rental properties	**23a**	9,000.		
b Total of all amounts reported on line 4 for all royalty properties	**23b**			
c Total of all amounts reported on line 12 for all properties	**23c**			
d Total of all amounts reported on line 18 for all properties	**23d**	2,732.		
e Total of all amounts reported on line 20 for all properties	**23e**	17,252.		

24 **Income.** Add positive amounts shown on line 21. **Do not** include any losses	**24**		
25 **Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	**25**	(8,252.)	
26 **Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, and IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2	**26**	-8,252.	

Form **8995**

Department of the Treasury
Internal Revenue Service

Qualified Business Income Deduction Simplified Computation

Attach to your tax return.
Go to *www.irs.gov/Form8995* for instructions and the latest information.

OMB No. 1545-0074

2025

Attachment Sequence No. **55**

Name(s) shown on return: Michael A hall

Your taxpayer identification number: 263-71-3232

Note: *You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.*

Use this form if your taxable income, before your qualified business income deduction, is at or below $197,300 ($394,600 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	Michael A hall	263-71-3232	-8,252.
ii			
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	-8,252.		
3	Qualified business net (loss) carryforward from the prior year	3	(47,477.)		
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	0.		
5	Qualified business income component. Multiply line 4 by 20% (0.20)			5	0.
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6			
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	( )		
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8			
9	REIT and PTP component. Multiply line 8 by 20% (0.20)			9	
10	Qualified business income deduction before the income limitation. Add lines 5 and 9			10	0.
11	Taxable income before qualified business income deduction (see instructions)	11	32,644.		
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions)	12	0.		
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	32,644.		
14	Income limitation. Multiply line 13 by 20% (0.20)			14	6,529.
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions)			15	0.
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-			16	(55,729.)
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-			17	(0.)

Form **5695**

Departme t of the Treasury
I ter al Reve ue Service

esidential Energy Credits

Attach to Form 1040, 1040-SR, or 1040-NR.
Go to *www.irs.gov/Form5695* for instructions and the latest information.

OMB No. 1545-0074

Attachme t Seque ce No. **75**

Name(s) show o retur n: Michael A hall

Your social security number: 263 71 3232

Residential Clean Energy Credit (See i structio s before completi g this part.)

Note: Skip li es 1 through 11 if you o ly have a **credit carryforward from 2024**.

E ter the complete address of the home where you i stalled the property a d/or tech ology associated with li es 1 through 4 a d 5b. For more tha o e home, see i structio ns.

Number a d street | U it o. | City or tow n | State | ZIP code

1	Qualified solar electric property costs	1		
2	Qualified solar water heati g property costs	2		
3	Qualified small wi d e ergy property costs	3		
4	Qualified geothermal heat pump property costs	4		
5a	Qualified battery storage tech ology. Does the qualified battery storage tech ology have a capacity of at least 3 kilowatt hours? (See i structio s.) If you checked the "No" box, you ca ot claim a credit for qualified battery storage tech ology	5a	☐ Yes ☐ No	
b	If you checked the "Yes" box, e ter the qualified battery tech ology costs	5b		
6a	Add li es 1 through 5b	6a		
b	Multiply li e 6a by 30% (0.30)	6b		
7a	Qualified fuel cell property. Was qualified fuel cell property i stalled o , or i co ection with, your **main home** located i the U ited States? (See i structio s.) If you checked the "No" box, you ca ot claim a credit for qualified fuel cell property. Skip li es 7b through 11.	7a	☐ Yes ☐ No	

b E ter the complete address of the mai home where you i stalled the fuel cell property.

Number a d street | U it o. | City or tow | State | ZIP code

Caution: You ca o ly have o e mai home at a time. (See i structio s.)

c If the special rule for joi t occupa ts applies, check here ☐ a d attach a stateme t. (See i structio s.)

8	Qualified fuel cell property costs	8		
9	Multiply li e 8 by 30% (0.30)	9		
10	Kilowatt capacity of property o li e 8 above. If less tha 0.5 kW, e ter -0-. (See i structio s.) _____ x $1,000	10		
11	E ter the smaller of li e 9 or li e 10	11		
12	Credit carryforward from 2024. E ter the amou t, if a y, from your 2024 Form 5695, li e 16	12		588.
13	Add li es 6b, 11, a d 12	13		588.
14	Limitatio based o tax liability. E ter the amou t from the Reside tial Clea E ergy Credit Limit Worksheet. (See i structio s.)	14		1,907.
15	**Residential clean energy credit.** E ter the smaller of li e 13 or li e 14. Also i clude this amou t o Schedule 3 (Form 1040), li e 5a	15		588.
16	Credit carryforward to 2026. If li e 15 is less tha li e 13, subtract li e 15 from li e 13	16		

Name s shown on return. o not enter name and social security number if shown on other side. D | Your social security number

MICHAEL A HALL | 263 71 3232

Energy Efficient Home Improvement Credit

Section A—Qualified Energy Efficiency Improvements

17a Are the qualified energy efficiency improvements installed in or on your main home located in the United States? See instructions. . . . . **17a** ☐ Yes ☒ No

b A re you the original user of the qualified energy efficiency improvements? . . . . . **17b** ☐ Yes ☒ No

c A re the components reasonably expected to remain in use for at least 5 years? . . . . . **17c** ☐ Yes ☒ No

If you checked the "No" box for line 17a, 17b, or 17c, you cannot claim the energy efficient home improvement credit. o not complete Part II, Section .

d Enter the complete address of the main home where you made the qualifying improvements.

Caution: You can only have one main home at a time. See instructions.

Number and street | Unit no. | City or town | State | ZIP code

e Were any of these improvements related to the construction of this main home? . . . . . **17e** ☒ Yes ☐ No

If you checked the "Yes" box, you can only claim the energy efficient home improvement credit for qualifying improvements that were not related to the construction of the home. o not include expenses related to the construction of your main home, even if the improvements were made after you moved into the home.

18 Insulation or air sealing material or system.

a Enter the cost of insulation material or system include air sealing material or system specifically and primarily designed to reduce heat loss or gain of your home that meets the criteria established by the IECC. See instructions. . . **18a**

b Multiply line 18a by 3 % .3 . Enter the results. o **not** enter more than $1, ... **18b**

19 Exterior doors that meet the applicable Energy Star requirements.

a Enter the cost of the most expensive door you bought **19a**

b Enter the Qualified Manufacturer Identification Number of the door. D

c Multiply line 19a by 3 % .3 . o **not** enter more than $ 5 . . . . . **19c**

d Enter the Qualified Manufacturer Identification Number s and cost s of the two next most expensive door s **19d**

(i) $_____

(ii) $_____

e Enter the cost of all other qualifying exterior doors. If none, enter - - . . . **19e**

f A dd lines 19d and 19e **19f**

g Multiply line 19f by 3 % .3 . . . . . **19g**

h A dd lines 19c and 19g. o **not** enter more than $5 . . . . . **19h**

20 Windows and skylights that meet the Energy Star certification requirements.

a Enter the Qualified Manufacturer Identification Number s and cost s of the four most expensive window s /skylight s **20a**

(i) $_____

(ii) $_____

(iii) $_____

(iv) $_____

b Enter the cost of all other exterior windows and skylights. If none, enter - -. See instructions. **20b**

c A dd lines a and b **20c**

d Multiply line c by 3 % .3 . Enter the results. o **not** enter more than $6 . . . . . **20d**

Section B—Residential Energy Property Expenditures

21a Did you incur costs for qualified energy property installed on or in connection with a home located in the United States that you use as a residence? . . . . . **21a** ☒ Yes ☐ No

b Was the qualified energy property originally placed into service by you? . . . . . **21b** ☒ Yes ☐ No

If you checked the "No" box for line 1a or 1b, you cannot claim the credit for your residential energy property costs. Skip lines through 5 and line 9. Go to line 6.

c Enter the complete address of each home where you installed qualified energy property.

Number and street	Unit no.	City or town	State	ZIP code
1810 n 7th ave		pensacola	FL	32503
1806 n 7th ave		pensacola	FL	32503

22 Residential energy property costs include labor costs for onsite preparation, assembly, and original installation. See instructions.

a Enter the Qualified Manufacturer Identification Number and cost of the most expensive central air conditioner **22a**

b Enter the cost of all other central air conditioners. If none, enter - - . . . **22b**

c Add lines a and b **22c**

d Multiply line c by 3 % .3 . Enter the results. Do **not** enter more than $6 . . . . . **22d**

23a Enter the Qualified Manufacturer Identification Numbers and costs of the two most expensive natural gas, propane, or oil water heaters. If none, enter - - . **23a**

(i) $_____

(ii) $_____

b Enter the cost of all other natural gas, propane, or oil water heaters. If none, enter - - **23b**

c Add lines 3a and 3b **23c**

d Multiply line 3c by 3 % .3 . Enter the results. Do **not** enter more than $6 . . . . . **23d**

24a Enter the Qualified Manufacturer Identification Number and cost of the most expensive natural gas, propane, or oil furnace or hot water boiler **24a**

b Enter the cost of all other natural gas, propane, or oil furnace or hot water boilers. If none, enter - - **24b**

c Add lines 4a and 4b **24c**

d Multiply line 4c by 3 % .3 . Enter the results. Do **not** enter more than $6 . . . . . **24d**

25a Did you install improvements or replacements of panelboards, subpanelboards, branch circuits, or feeders enabling property to enable the installation and use of a separate qualified energy efficient improvement or qualified energy property enabled property, and were both the enabling property and the enabled property installed in 2025? See instructions if some of the property was installed in 2024. . . . . **25a** ☐ Yes ☐ No

If you checked the "No" box, you cannot claim the credit for enabling property. Skip lines 5b through 5e. Go to line 6. See instructions.

b If you checked the "Yes" box for line 5a, enter the code for the type of enabled property. See instructions.

Codes _____ _____ _____ _____ _____ _____ _____

c Enter the cost of improvements or replacement of enabling property . . . **25c**

d Enter the Qualified Manufacturer Identification Numbers of the enabling property.

(i)

(ii)

e Multiply line 5c by 3 % .3 . Enter the results. Do **not** enter more than $6 . . . . . **25e**

Section B—Residential nergy Property xpenditures *(continued)*

26	Home energy audits.				
a	Did you incur costs for a home energy audit that included an inspection of your main home located in the United States and a written report prepared by a certified home energy auditor? See instructions. If you checked the "No" box, you cannot claim the home energy audit credit. Stop. Go to line 7.			**26a**	☒ Yes ☐ No
b	Enter the cost of the home energy audits	**26b**	200.		
c	Multiply line 6b by 3 % .3 . Enter the results. Do **not** enter more than $15			**26c**	60.
27	Add lines 18b, 19h, d, d, 3d, 4d, 5e, and 6c	**27**	60.		
28	Enter the smaller of line 7 or $1,			**28**	60.
29	Heat pumps and heat pump water heaters; biomass stoves and biomass boilers.				
a	Enter the Qualified Manufacturer Identification Number and cost of the most expensive electric or natural gas heat pump N 8 H 2	**29a**	3,800.		
b	Enter the cost of all other electric or natural gas heat pumps. If none, enter - -	**29b**			
c	Enter the Qualified Manufacturer Identification Number and cost of the most expensive electric or natural gas heat pump water heater K 3 A 8	**29c**	1,900.		
d	Enter the cost of all other electric or natural gas heat pump water heaters. If none, enter - -	**29d**			
e	Enter the Qualified Manufacturer Identification Number and cost of the most expensive biomass stove or boiler	**29e**			
f	Enter the cost of all other biomass stoves and biomass boilers. If none, enter - -	**29f**			
g	Add lines 9a through 9f	**29g**	5,700.		
h	Multiply line 9g by 3 % .3 . Enter the results. Do **not** enter more than $,			**29h**	1,710.
30	Add lines 8 and 9h			**30**	1,770.
31	Limitation based on tax liability. Enter the amount from the Energy Efficient Home Improvement Credit Limit Worksheet. See instructions.			**31**	3,677.
32	**nergy efficient home improvement credit.** Enter the smaller of line 3 or line 31. Also include this amount on Schedule 3 Form 1 4 , line 5b			**32**	1,770.
a	If the special rule for joint occupants applies, check here ☐ and attach a statement. See instructions.				
b	If you live in a condominium or cooperative and have a fractional share of the qualified energy efficiency improvements or residential energy property expenditures, check here ☐ . See instructions.				

Additional Information From 2025 Federal Tax Return

Schedule E: Supplemental Income and Loss

Income Or Loss From Rental Real Estate And Royalties (1) -- Line 19 Other Expenses: Property

Continuation Statement

Expense Description	Amount
carpet	600.
paint	200.
paint labor	200.
plumbing	500.
floor materials	400.
floor labor	700.
appliances	900.
Total	3,500.

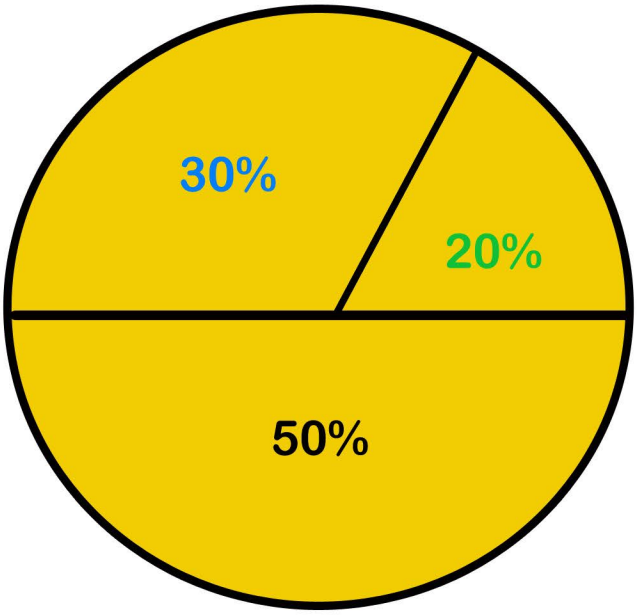
Gulf Coast Blues Festival

Sept 11-13th 2026
Outside
Fairgrounds

All Targeted Cities

Projections

1500/2000 People Ages 21 to 55



50% People (Pensacola & surrounding areas Crestview * Atmore * Ft. Walton * Destin) Projected to Commute and Spend Money Local 2 Nights.

30% People (Mobile * Gulfport * Panama City) Projected to stay over 2 nights and Spend Money Local.

20% People Target Cities Exhibit B. (New Orleans * Tallahassee * Montgomery * Hattisburg Projected to stay over 3 nights and Spend Money Local.

Advertisement Medians and Regions Campaign
Beach and Blues Radio Promo Exhibit B. Target Cities
Geo Fencing Similar Events in the Country
Website Promoting arranged Package Deals
Bus Package Promo(Travel,Hotel,Tickets to all Events and Parking)
Hard-core Radio and Streaming * Television* Social Media * Posters and Flyers
(Pensacola * Mobile * GulfPort * Hattisburg * Montgomery *
Panama City * New Orleans and Tallahassee)



Tourist Development Tax

Fund 108

Pensacola Mardi-Gras Foundation

25

February 28, 2026

TO: Tourism Community Partner

RE: Requests for funding for Fiscal Year (FY) 2027

Dear Potential Funding Recipient:

Attached please find the Escambia County Community Partner Funding Request Application, which will be used for budget allocation purposes for the upcoming fiscal year.

The deadline to submit completed applications is Monday, March 30, 2026

The application provides you with adequate space to list all your organization's sources of revenue and your major categories of expenditures. When preparing the requested narratives, a clear and concise response is appreciated. If you need more space, please reference the appropriate question for your answers on any additional documentation.

Important Note: As a requirement to receive County TDT grant monies, your organization will be required to submit both quarterly metrics and an annual report. Your required metrics report will be derived from the metric information within your application. Specific instructions to complete your annual report are included in the Attachment A "Annual Narrative Form", attached to this application and are due post event or at the end of the Fiscal Year, whichever date is earliest.

Applications must be submitted electronically. When submitting your application, please follow all instructions and fill out the questions clearly. There is **an application check list** to ensure all required documents are submitted. **Please check each box to confirm all required documents are included with your new funding request application.**

Escambia County is committed to making information accessible. As part of that effort, documents delivered to Escambia County as part of this project are to meet website guidelines for accessible design set forth by the U.S. Department of Justice under the Title II of the Americans with Disabilities Act (ADA) and web content accessibility guidelines. For this reason, please submit Word format documents if ADA guidelines cannot be met.

We look forward to learning how Escambia County may be able to support your organization to maximize outreach to the citizens of our great county!

Sincerely,

Stephan Hall

Finance Director
Escambia County

FISCAL YEAR 2027

ESCAMBIA COUNTY
TOURISM PROMOTION
COMMUNITY PARTNER FUNDING APPLICATION

All agencies requesting Tourist Development Tax (TDT) funding from Escambia County must submit the below-listed information and complete the attached form. Failure to submit all required information or to complete the form will disqualify your organization from consideration for funding. Please submit the completed application packet electronically to **Budget@myescambia.com**.

DEADLINE - Monday, March 30, 2026

ELIGIBILITY CRITERIA:

Organizations eligible to apply for funding must:

- Indicate all funding amounts received from sources other than local governments.
- Qualify as: a) a municipality located in Escambia County; b) an organization designated tax exempt by the IRS and incorporated as a not-for-profit corporation with authorization to conduct business in the State of Florida; OR c) an organization incorporated as a for-profit corporation or organized as a limited liability company with authorization to conduct business in the State of Florida.
- Located in and serve residents of Escambia County.
- Provide at least 2 full years (24 months) of independently prepared, audited or reviewed financial statements or tax returns, unless organization was formed within the last 3 years.
- The Board of County Commissioners retains the right to waive the eligibility criteria.

APPLICANTS SHOULD:

- Explain why receiving funding would have a significant impact on their organization.
- Have a mission and programs or services that directly and primarily promote tourism.
- Plan to expend funds within 12 months.
- Plan to provide quarterly metric reports and an annual report. ****Please be able to provide the source of your data that will be used to quantify your request.**

Funds may be provided for programs, services, projects, activities, events or other initiatives that directly and primarily support tourism in Escambia County. Funds may be provided for facility and infrastructure projects subject to the additional eligibility requirements as provided in Escambia County's TDT Policies and Procedures.

Funds will not be provided for:

- debt reduction, operating deficits, interim or bridge funding or endowment funding,
- individuals or private foundations,
- activities that are religious or political in nature,
- fund drives, annual appeals, fundraising events or general capital campaigns, and
- salaries that do not directly impact the program unless mandated by statutory or regulatory requirement.

When submitting your completed application with all required documents, provide your documents in original Word format or a direct PDF of the Word document. **Please limit scanned documents as much as possible.**

APPLICATION CHECKLIST (Required)

X_ Submit a fully completed Agency Funding Request Application.

X_ Submit a copy of your organization's current W-9.

X_ Submit: a) Certificate of Status as a not-for-profit corporation with authorization to conduct business in the State of Florida and a Letter of Determination from the IRS confirming your organization's federally tax-exempt status; or b) Certificate of Status as an organization incorporated as a for-profit corporation or organized as a limited liability company with authorization to conduct business in the State of Florida.

X_ Submit a copy of your organization's 2024 or 2025 tax return. You may submit a 2023 tax return along with explanation for late filing.

X_ Submit a copy of your organization's most recent two years of financial statements, with audit if applicable. Updated financials may be requested by the County periodically including prior and subsequent to reward date.

X_ Provide the **source** used to obtain the data that will be recorded on the quarterly metrics report and annual report.

GENERAL INFORMATION

Agency Name: **Pensacola Mardi Gras Foundation**

Agency Address: **124 E Wright Street, Suite B, Pensacola, FL 32501**

Program Name for which funding is being requested: **2027 Pensacola Mardi Gras Season**

Amount Requested: **$250,000.00**

Program Contact: **Danny Zimmern**

Contact Email: **pensacolamardigras@gmail.com** Contact Phone: **850-232-1944**

Description of Program: **Pensacola Mardi Gras is a multi-week series of coordinated events designed to drive tourism, increase overnight stays, and generate economic activity in Escambia County during the late winter season. The program includes large-scale public events such as parades, concerts, and community activations, as well as a broader ecosystem of krewe-hosted events and private functions that collectively attract visitors from across the region. Pensacola Mardi Gras Foundation serves as the central clearinghouse for Mardi Gras activity throughout Escambia County, coordinating event information, production support, and publicity efforts across the entire season. Through its marketing platforms and outreach, PMGF provides centralized access to event schedules, updates, and participating organizations, ensuring clarity, accessibility, and consistency. In addition to this role, PMGF directly produces and manages many of the largest and most highly attended events of the season, including major public celebrations, parades, and activations that serve as the foundation of the overall Mardi Gras experience. The 2027 season will build on sustained growth by expanding marketing reach, enhancing event programming, and increasing visitor engagement. Strategic marketing will target regional and drive-market audiences, while event activations will support local businesses and create a vibrant, destination-driven experience. The program also enhances quality of life for residents and contributes to long-term tourism growth through repeat visitation.**

How many years has your organization provided services in the County? **Over 25 years**

How many years has your organization received funding from the County? **Pensacola Mardi Gras has received funding support for a total of seven years, including five years through the Visit Pensacola Micro Marketing Grant program and two fiscal years (2024–2025 and 2025–2026) through the Escambia County Tourist Development Council (TDC) grant program.**

Explain how receiving funds from the County would impact your organization: **Funding from**

Escambia County allows Pensacola Mardi Gras to significantly expand its marketing reach and enhance its ability to attract visitors from outside the local area. These funds are used to support targeted advertising, media partnerships, and promotional efforts that position Pensacola as a regional Mardi Gras destination. The impact of this funding extends beyond marketing, as it enables the organization to scale event programming, improve overall event quality, and support consistent activation throughout the Mardi Gras season. This includes initiatives such as midweek activations, expanded event promotion, and increased coordination across participating krewes and venues. As a result, County funding directly contributes to increased visitation, higher overnight stays, and greater economic activity for local businesses. It also allows Pensacola Mardi Gras to continue building momentum as a premier regional event, generating measurable returns for the community and reinforcing the value of continued investment. This includes direct support of large-scale public event production in addition to marketing efforts, ensuring that increased visitation is matched by high-quality, well-executed programming.

PREVIOUS FISCAL YEAR FUNDING

(If none received, mark N/A and skip to next section.)

Amount received, if applicable: **$250,000.00**

Briefly describe how last year's funds were used? **Funds received from Escambia County were used to support both the production of major public events and a comprehensive marketing and promotional strategy designed to increase visitation to Pensacola during the Mardi Gras season. This included the planning, coordination, and execution of large-scale events such as parades, concerts, and public activations, as well as investments in television, radio, digital advertising, social media campaigns, print media, and outdoor advertising across key regional markets. Funding supported the full lifecycle of Pensacola Mardi Gras, from event production and logistics to strategic marketing and promotion. These efforts worked together to create high-quality, well-attended events while ensuring strong visibility and reach across target audiences. Additionally, funds supported centralized communication and information distribution, allowing Pensacola Mardi Gras Foundation to serve as the primary source for event schedules, updates, and programming details. This ensured that visitors, media, and the public had clear and consistent access to information, contributing to a more organized and accessible experience throughout the season.**

Briefly describe the County's Return on Investment relative to last year's funding and the measurable impact your program had on the citizens of Escambia County? **The County's investment in Pensacola Mardi Gras continues to generate strong measurable returns in the form of increased visitation, economic activity, and regional exposure. For the 2026 season, attendance across major events exceeded 200,000 participants, with significant participation from out-of-town visitors contributing to hotel occupancy, restaurant activity, retail spending, and overall economic impact. At this time, Pensacola Mardi Gras Foundation is in the final stages of completing full economic impact analysis and marketing performance reporting for the 2026 season. While attendance figures and participation levels are well established, the comprehensive economic impact data and final marketing metrics are still being compiled through ongoing analysis, including third-party evaluation. Preliminary indicators reflect substantial reach and engagement across multiple marketing channels, with strong regional visibility and continued growth in audience engagement. Final reporting is expected to demonstrate significant economic contribution and expanded marketing impact consistent with, or exceeding, prior years. In addition to direct economic impact, the program provides meaningful benefits to the citizens of Escambia County by supporting local businesses, increasing downtown activity, and enhancing overall quality of life. Events create opportunities for community engagement, strengthen partnerships across organizations and krewes, and reinforce Pensacola Mardi Gras as a signature event that contributes to the identity and vitality of the region. The return on investment extends beyond a single season, as increased**

exposure and positive visitor experiences contribute to repeat visitation and continued economic benefit for Escambia County.

CURRENT FISCAL YEAR FUNDING REQUEST

Briefly explain how the requested funding will be used to support the program. Why is the program a benefit to the citizens of Escambia County? **The requested funding will be used to support both the production of major public events and a comprehensive marketing and promotional strategy for the 2027 Pensacola Mardi Gras season. Funds will assist in the planning, coordination, and execution of large-scale events that serve as primary drivers of visitation, as well as targeted marketing efforts designed to attract visitors from regional and drive markets. Marketing investments will include television, radio, digital advertising, social media campaigns, and strategic media partnerships, all focused on increasing awareness of Pensacola as a Mardi Gras destination. At the same time, funding will support event production elements necessary to deliver high-quality, safe, and well-organized public events that can accommodate large audiences and create a positive visitor experience. Pensacola Mardi Gras Foundation will also continue to serve as the central clearinghouse for Mardi Gras activity throughout Escambia County, providing comprehensive and centralized information, scheduling, and promotional support for all participating organizations, krewes, and events. This ensures that visitors, media, and the public have clear, consistent access to information, enhancing overall participation and engagement. The program benefits the citizens of Escambia County by driving increased economic activity during a traditionally slower tourism season, supporting local businesses, and enhancing quality of life through a vibrant and highly anticipated annual event series. Additionally, by attracting out-of-town visitors and creating memorable experiences, the program contributes to repeat visitation and sustained long-term economic impact for the community.**

Is your program a governmental function or requirement? If so, please site regulatory/statutory requirement and explain: **No, Pensacola Mardi Gras is not a governmental function or statutory requirement. It is a community-based program operated by a nonprofit organization. However, the program aligns directly with the goals of Escambia County's tourism promotion efforts by driving visitation, increasing overnight stays, and generating measurable economic impact within the County. Local government entities, including the City of Pensacola, support the event through services such as public safety coordination and infrastructure assistance, recognizing the significant economic and community benefits generated by Mardi Gras. These contributions reflect a collaborative partnership rather than a mandated governmental function, with Pensacola Mardi Gras serving as a community-driven initiative that delivers measurable returns for the region.**

Is this a one-time request or a recurring request for funding? **This is a recurring request for funding; however, the long-term goal is to establish ongoing support as a recurring budget item that will allow for the continued growth and sustained success of the Pensacola and Escambia County Mardi Gras season.**

SIMILAR/PARTNER ORGANIZATIONS

List any other public or private organizations/agencies who provide similar services in the area, and how you have partnered with those organizations: **Pensacola Mardi Gras Foundation works in collaboration with a wide range of organizations that contribute to the overall success of the Mardi Gras season. These include over 110 Mardi Gras krewes, Visit Pensacola, local chambers of commerce, downtown business associations, media partners, and numerous private sponsors and event venues. Each krewe and participating organization plays a role in hosting events, including parades, balls, and community**

gatherings, which collectively contribute to the broader Mardi Gras ecosystem. Pensacola Mardi Gras Foundation partners with these groups by providing centralized scheduling, coordinated marketing, promotional support, and logistical alignment to ensure that events are well organized and effectively promoted. Additionally, PMGF works closely with public agencies such as the City of Pensacola, Escambia County, and public safety departments to coordinate event planning, permitting, and operational logistics. Partnerships with media organizations and advertising platforms further extend the reach of Mardi Gras promotion, ensuring consistent messaging across regional markets.

Please differentiate your program from other similar programs and explain why you are the best agency to provide the program. **Pensacola Mardi Gras Foundation is uniquely positioned as both the primary producer of the largest and most highly attended Mardi Gras events in Escambia County and the central coordinating body for the entire Mardi Gras season. Unlike any other organization, PMGF serves as the single point of organization, promotion, and information for Mardi Gras activities across the County. While individual krewes and organizations host their own events, PMGF provides the structure that brings all of these efforts together into a cohesive, marketable, and destination-driven experience. This includes centralized scheduling, unified marketing, consistent messaging, and comprehensive information distribution for all events throughout the season. In addition to this coordinating role, PMGF directly produces major events that serve as the cornerstone of the Mardi Gras season, driving the highest levels of attendance and visitor engagement. The organization's experience, established partnerships, and proven track record of growth and execution position it as the most capable and effective entity to deliver a program of this scale and impact. Pensacola Mardi Gras Foundation's ability to combine large-scale event production with coordinated marketing and community-wide collaboration ensures that the program delivers maximum benefit to Escambia County, making it the most qualified organization to provide and expand this program.**

FUNDING

Will these funds be used for salaries/administrative costs or direct programming costs? Please provide a breakdown by percentage within each category. NOTE: Only salaries directly related to the approved program are eligible for funding.

- Percentage for salaries/administrative costs: **0%**
- Percentage for direct programming costs: **100%**

If only a portion of your requested funding is granted, how will you offset the difference? **If partial funding is awarded, Pensacola Mardi Gras Foundation will adjust the scope and scale of marketing and event production accordingly, prioritizing the most impactful initiatives that drive visitation and economic activity. The organization will seek to offset funding gaps through additional sponsorships, private contributions, and strategic reallocations within its operating budget. While the program will continue to move forward, reduced funding may limit marketing reach, decrease regional exposure, and impact the scale and quality of certain event elements, which could in turn affect overall visitation and economic impact.**

If the requested funding can be used as a match for other funding, please provide the details below and include the amount and match ratio: **The requested funding is leveraged alongside private sponsorships, media partnerships, and in-kind contributions that collectively enhance the overall reach and effectiveness of the program. While not structured as a formal matching grant with a fixed ratio, Pensacola Mardi Gras Foundation consistently utilizes County funding to attract and maximize additional investment from private and community**

partners, effectively multiplying the impact of public funds.

Does your organization request funding from other governmental entities or non-profit agencies? If so, list each agency from which you request funds and the amount. Explain what those funds would be used for and whether there is any duplication of funding. **Pensacola Mardi Gras Foundation has previously received support through the Visit Pensacola Micro Marketing Grant program and may pursue similar opportunities as available. These funds are typically used to support marketing and promotional efforts aligned with tourism development. In addition, the City of Pensacola provides in-kind support for Mardi Gras events, including public safety services and infrastructure such as police presence and barricades. These contributions reflect the City's recognition of the community and economic benefits generated by Pensacola Mardi Gras. All funding sources are carefully coordinated to ensure there is no duplication of funding. Each funding source is applied to distinct components of the overall program, with clear tracking and allocation of expenses. The organization maintains strict internal controls to ensure that all funds are used appropriately and in accordance with applicable guidelines.**

GOALS AND METRICS

Please provide "specific and measurable" metrics in the following sections:

a) Please complete the Agency Metrics Scorecard below by listing up to three primary goals this program is targeting. Provide three years of trends. If your Agency received funding the previous fiscal year, use the same metrics for consistent measurement. ALL agencies are required to fill out this template.

Goals & Metrics Scorecard	FY25	FY26	FY27	% Change
1. Total event attendance	**185,000+**	**200,000+**	**210,000+**	**+5%**
2. Economic Impact	**Baseline study completed**	**Increased (study in progress)**	**Further increase projected**	**10-15%**
3. Marketing Reach / Impressions	**75,000,000 +**	**100,000,000 +**	**110,000,000 +**	**+10%**

Pensacola Mardi Gras Foundation projects a 10%–15% increase in overall economic impact and tourism-related activity for the 2026 Mardi Gras season, based on observed growth in attendance, expanded programming, and increased regional marketing reach. As reflected in prior reporting, including the 2025 Economic & Community Impact Study, Pensacola Mardi Gras has demonstrated consistent year-over-year growth in attendance, impressions, and visitor engagement. The 2026 season built upon this trend with expanded event offerings, including the addition of Second Line Tuesday activations and continued growth in core events. At the time of this application, the final economic impact percentage increase is still being evaluated as part of the ongoing 2026 study conducted by Downs & St. Germain Research. Data collection and analysis continue following the conclusion of the event season to ensure accuracy and consistency with prior reporting methodologies. The projected 10%–15% increase reflects current attendance trends, sponsor engagement, and observed tourism activity, and will be finalized upon completion of the independent economic impact study.

b) State the source used to provide your program metrics: **Program metrics are derived from multiple sources, including Pensacola Mardi Gras Foundation attendance estimates and event records, Ticketmaster and venue ticketing data, event production counts, public safety observations, hotel and airport feedback, website and social media analytics, media reporting, and business community input. Economic impact data is developed**

through independent third-party analysis conducted by Downs & St. Germain Research. The 2026 economic impact study is currently in progress, and final results will be incorporated upon completion. Where final third-party data is pending, Pensacola Mardi Gras Foundation utilizes the best available operational and market data to establish trends and projections.

c) Please list up to three program goals by which your organization will measure the success of your program.

Program Goals	FY27
1. Increase total attendance and visitation during the Pensacola Mardi Gras season, with continued growth in regional and out-of-town participation	210,000 – 220,000 total attendance
2. Increase overall economic impact generated by Mardi Gras events and related visitor activity, as measured by independent third-party analysis	17,000 – 20,000 hotel room nights
3. Expand marketing reach and audience engagement across regional markets to further position Pensacola as a premier Mardi Gras destination	110,000,000 – 120,000,000 impressions

d) Please list the actual baseline statistics/metrics for the performance measure(s) listed above.

Baseline for Goals	FY27
1. 200,000+ total attendees (FY26)	210,000 – 220,000 total attendance
2. Economic impact study completed for prior season; 2026 study currently in progress	Projected increase consistent with 10-15% growth trend, to be finalized by Downs & St. Germain Study
3. 100,000,000+ marketing impressions across combined media platforms (FY26)	110,000,000 – 120,000,000 impressions

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program, you are not required to complete the information for the previous budget year. Please add any additional income or expense sources to the table as necessary to complete your budget application. **Please round figures to the nearest whole dollar.**

INCOME TABLE			
	Most Recently Completed Budget Year - FY 2024-25	Current Budget Year FY 2025-26	Proposed Budget Year FY 2026-27
Contributions/Donations from Private Sources	$ 230,000	$ 225,000	$ 225,000
Programmatic Income	$ 100,000	$ 125,000	$ 150,000
County Funding/Direct Contribution	$ 250,000	$ 250,000	$ 250,000
County Funding by Other Source (a)	$ 0	$ 0	$ 0
City Funding	$ 50,000	$ 50,000	$ 50,000
Local Non-Profit Funding	$	$	$
State Funding	$	$	$
Federal Funding	$	$	$
Memberships	$	$	$
Investment Income	$	$	$
Other Income (b)			
Total Income	$630,000	$650,000	$690,000

Please explain by fiscal year any amount listed in "County Funding by Other Source" line item. (Example: Commissioner Community Support funding, Sheriff's Office funding, etc.) **Although Pensacola Mardi Gras Foundation works closely with Visit Pensacola in promoting the Mardi Gras season, no direct funding was received through the Visit Pensacola Micro Marketing Grant Program during the fiscal years reflected in this application. All County funding received during this period was through the TDT/TDC/BCC grant program and is reflected separately in this application. As such, there are no amounts to report under "County Funding by Other Source" for these fiscal years.**

Please explain by fiscal year any amount listed in the "Other Income" line item. **PMGF receives support in the form of in-kind contributions, media trade value, and ancillary event-related support that is not categorized as direct cash income. These amounts vary annually based on partnership agreements and the overall scale of the Mardi Gras season. As these items do not represent direct financial transactions, they are not included in the Income Table, which is intended to reflect actual cash-based operations.**

EXPENSES TABLE			
	Most Recently Completed Budget Year FY 2024-25	Current Budget Year FY 2025-26	Proposed Budget Year FY 2026-27
Total Number of Staff	1.5	0	0
Salaries and Wages	$ 70,000	$0	$0
Employee Benefits	$	$	$
Professional Services	$ 45,000	$ 50,000	$ 60,000
Contractual Services	$ 100,000	$ 130,000	$ 140,000
Travel Expenses	$	$	$
Rentals and Leases	$ 18,000	$ 28,500	$ 25,000
Communication	$ 5,000	$ 5,000	$ 5,500
Postage and Freight	$ 2,500	$ 2,000	$ 3,000
Repair and Maintenance	$	$	$
Printing and Binding	$ 35,000	$ 32,000	$ 35,000
Marketing and Promotion	$ 120,000	$ 140,000	$ 160,000
Fuel	$	$	$
Supplies	$ 20,000	$ 20,000	$ 25,000
Event Expenses	$ 200,000	$ 230,000	$ 235,000
Capitalizable Assets for County Funding (a)	$	$	$
Other Expenses (b)	$	$	$
Total Expenses	$ 615,000	$ 637,500	$ 688,500
Net Income - (Revenue minus Expense)	$ 15,000	$ 12,500	$ 1,500

Pensacola Mardi Gras Foundation operates as a volunteer-led organization and does not maintain full-time or part-time salaried staff. All leadership, planning, and execution of events are carried out by volunteers, supported by contracted professional services for specific functions such as event production, marketing, and administration. In prior fiscal years, the organization did have a full-time Executive Director that was a salaried position, however, the current operating model reflects a fully volunteer-led structure with no salaried employees.

Pensacola Mardi Gras operates on a seasonal calendar that does not align precisely with the County's fiscal year. A significant portion of marketing, planning, and production expenditures for each Mardi Gras season occur in the months leading up to the events, often spanning multiple fiscal periods. As a result, revenues and expenses reflected in any single fiscal year may include costs associated with both the prior and upcoming Mardi Gras seasons. This structure is necessary to ensure early and sustained marketing exposure, effective event planning, and overall program success. Accordingly, budget figures should be viewed within the context of a continuous, year-round operational cycle rather than a single fiscal year snapshot.

Please explain any capitalizable assets (vehicles, land, or equipment) contained in your request. **No capitalizable assets are included in this request. All requested funds are intended for direct program-related expenses, including event production and marketing.**

Please explain any request listed in the "Other Expenses" line item. **Other expenses include minor administrative and operational costs that do not fall within standard budget categories. These are minimal and not a primary component of the overall program budget.**

BUDGET QUESTIONS

1. Does your agency operate on Calendar Year, State Fiscal Year, or Fiscal Year? **Pensacola Mardi Gras Foundation operates on a calendar year basis; however, the Mardi Gras season itself functions on a hybrid cycle that spans multiple calendar years and overlaps with Escambia County's fiscal year. Planning, marketing, and early expenditures for each season begin in the prior calendar year, while significant event production costs and reimbursements occur in the following calendar and fiscal periods. As a result, the program is best understood as operating on a hybrid seasonal and fiscal cycle rather than a single defined year.**

2. Please explain any discrepancies in the Expense Table and your agency's Financial Statements. **Financial statements are maintained on a calendar year basis, while this application is presented using Escambia County's fiscal year framework. Because Mardi Gras is a seasonal program with substantial pre-season marketing and planning expenditures occurring in advance of the event cycle, expenses and revenues do not align perfectly within a single fiscal reporting period. Certain costs may be incurred in one calendar year while reimbursements or related revenues are recognized in a subsequent fiscal year. These timing differences can create variances between financial statements and the program budget tables, but all figures are tracked, documented, and reconciled through standard accounting practices.**

3. Please explain any Net Income (Revenue less Expense) represented in the Expense Table above on the bottom row. What is the planned use for these residual funds? **At the time of this application, the most recent Mardi Gras season is still in the process of being**

fully reconciled, as final invoices are being received and reimbursements are still being processed. As a result, final net income figures are not yet fully determined. Historically, the organization operates with the goal of near break-even performance, with revenues reinvested directly into event production, marketing, and future program development. Due to the timing differences between calendar year expenditures and fiscal year reimbursements, it is not uncommon for temporary deficits or carry-forward balances to occur within a given reporting period. Any residual funds, if realized, are retained and reinvested into the subsequent Mardi Gras season to support continued growth, marketing reach, and event quality.

4. Please list the salary of the top 5 employees, names and positions of your organization.

   If there are multiple agencies funded by or through your agency allocation, please add

   those employees to this list by agency. **Pensacola Mardi Gras Foundation does not maintain full-time salaried employees. The organization operates through a combination of volunteer leadership, independent contractors, and event-specific professional services. The Foundation also benefits from volunteer support, including student interns from local institutions such as Pensacola State College and the University of West Florida, who assist with event coordination and operations. All staffing associated with event production, marketing, and operations is handled through contractual relationships or volunteer efforts, ensuring that available funding is directed primarily toward direct programming, event execution, and marketing initiatives rather than payroll overhead.**

Name	Position	Salary
No Employees		$0.00

5. Please provide the total amount of cash and investments on hand. **Pensacola Mardi Gras Foundation operates on a seasonal financial cycle that does not align with traditional fiscal year or tax reporting periods. The Mardi Gras season spans January through February, while TDT/TDC/BCC grant funding is partially advanced in November, with reimbursements occurring after the season once expenses are fully documented and submitted. At the time of this application, the Foundation has approximately $10,000 and is still in the process of finalizing post-season financial activity for the 2026 Mardi Gras season, including vendor payments, sponsorship collections, and grant reimbursements. As a result, cash on hand fluctuates significantly throughout this period and is not a meaningful standalone indicator of the organization's financial position at a single point in time. Consistent with the financial structure outlined in our Economic & Community Impact reporting, a complete and accurate assessment of cash position is only realized after all season-related revenues, expenses, and reimbursements have been fully processed and reconciled. Accordingly, the cash on hand at the time of this application is largely committed to outstanding expenses and pending reimbursements associated with the 2026 Mardi Gras season.**
6.
7. Does your organization charge fees for services? If so, provide a list of fees charged: **Pensacola Mardi Gras Foundation generates program-related revenue through a combination of event-based and sponsorship activities. These may include:**
   - **Ticket sales for select premium events, such as Pensacola Mardi Gras Mambo**
   - **Corporate sponsorships and partnership contributions**
   - **Parade entry fees, which vary based on participation type, including walking units, floats, additional floats, and vehicle entries**

- **Limited vendor or participation-related fees associated with specific events or programming elements**

All major public events, including parades, are free and open to the public. This accessibility is a core component of the program's success, driving attendance, tourism, and community participation while supporting local businesses and the broader economy.

8. Does your organization require background checks from volunteers and staff? **Pensacola Mardi Gras Foundation does not maintain a formal, universal background check policy for all volunteers and participants. However, the organization exercises discretion and appropriate oversight based on the nature of each role and responsibility. Background checks are utilized where required through partner organizations, contracted service providers, or specific event-related needs. The organization prioritizes safety, accountability, and responsible oversight in all aspects of planning and execution.**

9. What is the **source** of your reportable data? **Program data is compiled from multiple verified sources to ensure accuracy and consistency. These sources include:**

- **Attendance estimates based on law enforcement, city coordination, and event operations data**
- **Ticketing and registration platforms for controlled-access events**
- **Marketing and media analytics, including digital, broadcast, and print performance reporting**
- **Third-party marketing and public relations partners, including Downs & St. Germain**
- **Internal tracking of sponsorship engagement, event participation, and program activity**
- **Regional tourism indicators, including hotel occupancy trends and visitor activity where available**

The organization is also implementing enhanced data collection methods for upcoming seasons, including geofencing and mobility tracking tools to better measure attendance patterns, visitor origin, and event impact during major public events. This data will be used in conjunction with existing sources to improve accuracy and validate reporting methodologies over time.

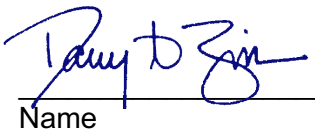
These combined data sources provide a comprehensive and evolving framework for measuring program performance, reach, and economic impact.

TOURISM PROMOTION AGENCIES

1. Please describe the marketing plan for your event or tourism related activity: **Pensacola Mardi Gras Foundation implements a comprehensive, multi-channel marketing strategy designed to drive regional visitation to Escambia County and increase overnight stays during the Mardi Gras season. The marketing plan is built around promoting the entire season as a unified destination experience, rather than isolated events, positioning Pensacola as a premier Gulf Coast Mardi Gras destination. Marketing efforts include coordinated campaigns across television, radio, digital advertising, social media platforms, print publications, and outdoor advertising in targeted drive markets throughout the Southeast. Messaging is designed to reach both first-time visitors and returning audiences, with an emphasis on accessibility, scale of events, and the unique structure of Pensacola's Mardi Gras season. A key component of the strategy is the centralized promotion of all Mardi Gras-related activities through Pensacola Mardi Gras Foundation as the primary clearinghouse for information, scheduling, and communication. This unified approach allows for consistent branding, efficient use of marketing dollars, and greater overall reach than fragmented, event-specific promotion.**

Gras programming, including the largest parades and public celebrations, remains free and open to the public. This approach maximizes attendance, encourages tourism, and supports widespread community participation while allowing sponsorships and select ticketed events to offset costs and enhance the overall quality of the season.

I hereby certify that the information provided above is a true and correct statement relating to the organization requesting funding named above.



Name

President 3/31/2026

Title Date

Annual Narrative Instructions for Organizations granted TDT Funds:

Your organization has received funds from Escambia County from the Tourist Development Tax (TDT) Fund. Florida law requires organizations who are granted these funds to provide the information below in an annual report regarding the expenditure of funds. Please provide the following information in your annual report:

1. The Basics:
Name of Organization (must match W9): **Pensacola Mardi Gras Foundation, Inc.**

Contact Name/Title: **Danny Zimmern**

Mailing Address: **124 E Wright Street, Suite B, Pensacola, FL 32501**

Funding Amount Received: **$250,000.00**

2. Introduction:
Brief description of the organization/event: **Pensacola Mardi Gras Foundation, Inc. is a nonprofit organization dedicated to producing, promoting, and supporting Mardi Gras-related events and programming throughout Escambia County. The organization serves both as a direct event producer and as a coordinating body for over 100 affiliated Krewes and community partners, creating a unified Mardi Gras season that drives tourism, economic activity, and community engagement across the region.**

Is this a new or recurring grant? **This is the third request, following the past 2 years grant awarded in the same amount. Each year has been the same, but this is a request for this upcoming fiscal years 2026 – 2027.**

If recurring, how many years? **This represents the continuation of prior year funding support through the TDT program. PMG received Visit Pensacola micromarketing grants for 5 years, and has received this same TDC / BCC grant for the past 2 years.**

If new, do you anticipate the organization/event becoming a recurring grant? **We would hope that the grant does eventually become a fixture on the annual TDT funding budget and not an annual application, thereby becoming a recurring grant.**

3. Narrative:

How did your organization/event benefit the tourism industry and/or promote tourism in Escambia County by increasing the number and quality of tourist related activities? **Pensacola Mardi Gras continues to serve as one of the largest recurring tourism drivers in Escambia County during the winter and early spring season. The program delivers a multi-week calendar of events that attracts both regional and out-of-market visitors, increasing overnight stays, restaurant activity, and overall economic impact during a traditionally slower tourism period.**

The organization's role as both a producer of signature events and a clearinghouse for coordinated Krewe activity ensures a consistent and elevated experience for visitors. By aligning event schedules, marketing efforts, and public engagement, Pensacola Mardi Gras

creates a destination-level experience that enhances both the number and quality of tourism-related activities throughout the County.

How were the TDT funds spent? **TDT funds were allocated exclusively toward marketing, promotion, and event-related programming expenses directly tied to increasing tourism visibility and attendance. No funds were used for salaries or general administrative overhead.**

Provide specific details on how TDT funds were spent. **TDT funds supported a comprehensive marketing and promotional strategy, including:**

- **Regional and local broadcast advertising (television and radio)**
- **Digital marketing campaigns, including social media, geotargeting, and remarketing**
- **Print media placements and tourism publications**
- **Outdoor advertising, including billboards and high-visibility placements**
- **Public relations efforts and earned media campaigns**
- **Event-related production elements that directly enhance visitor experience and attendance**

All expenditures were tracked and allocated to ensure compliance with TDT guidelines and to avoid duplication with any other funding sources.

Please provide the number of hotel/motel room nights generated from your event. What is the source of your data and metrics? **Hotel and lodging impact is measured using a combination of available data sources, including regional tourism indicators, hotel occupancy trends, event timing correlations, and third-party marketing analytics.**

In addition, Pensacola Mardi Gras Foundation engaged Downs & St. Germain to conduct a comprehensive, season-long study of attendance and visitor behavior. Their team deployed on-site personnel at multiple signature events produced by the organization, and also conducted field interviews with attendees at a variety of Krewe-hosted events throughout the Mardi Gras season.
The data collected through these direct observations and interviews is being analyzed and will be extrapolated into estimated hotel and motel room nights based on verified visitor origin, length of stay, and travel behavior patterns. This methodology is intended to provide a more data-driven and supportable estimate of tourism impact than prior years.

Due to the timing of the study and reporting cycle, final results are still being compiled; however, preliminary indicators reflect a significant positive impact on overnight stays during the Mardi Gras season, including a year over year increase in hotel nights driven by Pensacola Mardi Gras events. The organization will continue to refine and enhance its data collection methods in future reporting periods to further improve accuracy and consistency.

Please attach a copy of your completed Market Plan, and provide details regarding the success of

your plan.**The marketing plan incorporated a coordinated, multi-channel strategy designed to maximize reach, frequency, and regional penetration across key target audiences. The campaign included an integrated mix of paid, earned, and owned media across multiple platforms, including:**

- **Television advertising placements on regional broadcast networks, including targeted scheduling aligned with peak viewing periods**
- **Radio campaigns across multiple stations and formats through partnerships with established media groups**
- **Digital marketing initiatives, including social media advertising, geotargeted campaigns, retargeting strategies, and event-based promotional pushes**
- **Organic social media engagement across multiple platforms, including event announcements, Krewe participation highlights, and real-time event coverage**
- **Print media placements in local and regional publications, including tourism-focused outlets and community news platforms**
- **Outdoor advertising, including billboard placements and high-visibility signage in key traffic corridors**
- **Public relations efforts, including press releases, media outreach, and coordinated coverage through outlets such as television, radio, and online publications**
- **Strategic partnerships with marketing and public relations firms, including Downs & St. Germain, to enhance campaign reach, message consistency, and performance tracking**

The success of the plan is reflected in:

- **Increased event attendance across multiple signature events**
- **Expanded regional awareness and audience engagement across digital and traditional platforms**
- **Strong media coverage and earned media value across a wide range of outlets**
- **Continued growth in sponsorship participation and community involvement**
- **Increased consistency and visibility of the Pensacola Mardi Gras brand across all channels**

The plan successfully positioned Pensacola Mardi Gras as a premier regional event series, contributing to sustained tourism growth, expanded audience reach, and increased overall visibility for Escambia County as a destination.

How did you measure the success of your organization/event? What goals did you establish? Examples of goals may include the following: Attendance/Spectators; Ticket Sales; Number of Participants; Number of Vendors/Exhibitors; Sponsorship Support; Media Coverage; Website Visits; Social Media Engagement; Hotel/Motel Room Nights Generated.

Success was measured through a combination of quantitative and qualitative metrics, including:

- **Estimated attendance across all events**
- **Ticket sales for controlled-access events such as Pensacola Mardi Gras Mambo**
- **Number of participating Krewes, vendors, and sponsors**
- **Media impressions and marketing reach across all channels**

- **Social media engagement and digital performance metrics**
- **Regional tourism indicators, including hotel occupancy trends**

Goals were established to increase overall attendance, expand regional reach, enhance visitor experience, and strengthen Pensacola Mardi Gras as a consistent annual tourism driver. Based on available data, these goals were met or exceeded in key areas, with continued growth expected.

4. Quarterly Metrics Summary

Please provide the following quarterly metrics as approved by the BOCC:

Goals and Metrics Scorecard: Sample Organization FY 26-27	1st QTR	2nd QTR	3rd QTR	4th QTR
How many people attended/visited your organization/event?	1,000	175,000	0	0
How many people who attended/visited your organization/event stayed in area hotel/motels?	0	10,000+	0	0
How many nights did those people stay in area hotels/motels?	0	3+	0	0
On average, how much did each family spend at the organization/event?	$100	$1,000	$0	$0

5. Tourism Narrative Summary

Please provide a summary of your organization/event's success, the positive impact it created for the citizens of Escambia County, and overall impact to tourism. Pictures may be attached.

Pensacola Mardi Gras continues to deliver significant economic and community impact for Escambia County by driving tourism during a critical seasonal window. The program supports local businesses, increases overnight visitation, and enhances the overall cultural and entertainment landscape of the region.

Beyond the measurable economic impact, Mardi Gras season creates a unique and highly visible sense of energy throughout the entire community. Retail establishments incorporate themed merchandise and displays, restaurants and hospitality venues experience increased activity, and businesses across multiple sectors report a noticeable uplift in customer engagement and overall atmosphere. The season generates a sense of excitement, interaction, and shared experience that is felt by both residents and visitors alike.

The visual identity of Mardi Gras is also present throughout the community, with the colors of

purple, green, and gold displayed across storefronts, decorations, apparel, and event environments. This consistent and recognizable branding reinforces the sense of occasion and transforms the area into a cohesive and immersive destination experience.

Seasonal traditions further enhance both the cultural and economic impact. Mardi Gras-inspired foods such as king cake, seafood gumbo, étouffée, and other regional specialties drive increased activity in both restaurants and grocery retailers, expanding the reach of the event's economic influence while contributing to the authenticity of the visitor experience.

This elevated level of community energy and participation contributes to a more memorable and immersive visitor experience. Tourists are not simply attending individual events - they are experiencing a city-wide cultural activation that reflects positively on Pensacola as a destination. The combination of celebration, accessibility, and authentic local engagement encourages repeat visitation and strengthens long-term tourism loyalty.

As the Mardi Gras season bridges the transition from winter into spring, it plays an important role in activating the local economy during a traditionally slower period while setting a positive tone for the broader tourism season ahead.

Through a coordinated network of events, partnerships, and marketing efforts, the organization delivers a high-quality, accessible experience that benefits both residents and visitors. The continued growth and success of Pensacola Mardi Gras reinforces its role as a key tourism asset for the County and a meaningful contributor to the local economy.

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

► **Go to *www.irs.gov/FormW9* for instructions and the latest information.**

Give Form to the requester. Do not send to the IRS.

Print or type. See **Specific Instructions** on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

Pensacola Mardi Gras Foundation, Inc

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☑ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ►

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.

124 E Wright Street, Suite C

Requester's name and address (optional)

6 City, state, and ZIP code

Pensacola, Fl 32501

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN,* later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			–			–				

or

Employer identification number

9	3	–	1	3	4	7	1	9	8

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here | **Signature of U.S. person** ► [signature] | **Date** ► 09/3/2025

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9.*

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, *later.*

Detail by Entity Name

Florida Not For Profit Corporation
PENSACOLA MARDI GRAS FOUNDATION, INC.

Filing Information

Document Number	N23000005976
FEI/EIN Number	93-1347198
Date Filed	05/15/2023
Effective Date	05/15/2023
State	FL
Status	ACTIVE

Principal Address

124 E. WRIGHT ST.
SUITE C
PENSACOLA, FL 32501

Mailing Address

124 E. WRIGHT ST.
SUITE C
PENSACOLA, FL 32501

Registered Agent Name & Address

ZIMMERN, DANNY A
124 E. WRIGHT ST.
SUITE C
PENSACOLA, FL 32501

Officer/Director Detail

Name & Address

Title P

ZIMMERN, DANNY A
124 E. WRIGHT ST.
PENSACOLA, FL 32501

Title VP

ZIMMERN, BENJAMIN J
25 E. WRIGHT ST.
PENSACOLA, FL 32501

Title VP

Zimmern, Hannah
124 E. WRIGHT ST.
PENSACOLA, FL 32501

Annual Reports

Report Year	Filed Date
2024	03/13/2024
2025	04/29/2025
2026	03/27/2026

Document Images

03/27/2026 -- ANNUAL REPORT	View image in PDF format
04/29/2025 -- ANNUAL REPORT	View image in PDF format
03/13/2024 -- ANNUAL REPORT	View image in PDF format
05/15/2023 -- Domestic Non-Profit	View image in PDF format

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS E-file Signature Authorization for a Tax Exempt Entity

For calendar year 2024, or fiscal year beginning _____, 2024, and ending _____, 20 ____

Do not send to the IRS. Keep for your records.
Go to *www.irs.gov/Form8879TE* for the latest information.

OMB No. 1545-0047

2024

Name of filer

Pensacola Mardi Gras Foundation, Inc.

EIN or SSN

93-1347198

Name and title of officer or person subject to tax

Danny Zimmern President

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a **Form 990** check here	[X]	**b Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	**1b**	412,774.
2a **Form 990-EZ** check here	[ ]	**b Total revenue,** if any (Form 990-EZ, line 9)	**2b**	
3a **Form 1120-POL** check here	[ ]	**b Total tax** (Form 1120-POL, line 22)	**3b**	
4a **Form 990-PF** check here	[ ]	**b Tax based on investment income** (Form 990-PF, Part V, line 5)	**4b**	
5a **Form 8868** check here	[ ]	**b Balance due** (Form 8868, line 3c)	**5b**	
6a **Form 990-T** check here	[ ]	**b Total tax** (Form 990-T, Part III, line 4)	**6b**	
7a **Form 4720** check here	[ ]	**b Total tax** (Form 4720, Part III, line 1)	**7b**	
8a **Form 5227** check here	[ ]	**b FMV of assets at end of tax year** (Form 5227, Item D)	**8b**	
9a **Form 5330** check here	[ ]	**b Tax due** (Form 5330, Part II, line 19)	**9b**	
10a **Form 8038-CP** check here	[ ]	**b Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	**10b**	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that [X] I am an officer of the above entity or [ ] I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

[X] I authorize SPECIALIZED BUSINESS TACTICS LLC to enter my PIN 07198 as my signature

ERO firm name

Enter five numbers, but do not enter all zeros

on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____ Date _____

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 50241593029

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature Teri Tucker Date _____

ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning , 2024, and ending , 20

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C
Pensacola Mardi Gras Foundation, Inc.
124 E. Wright St. C
Pensacola, FL 32501

D Employer identification number
93-1347198

E Telephone number
850-232-1944

G Gross receipts $ 412,774.

F Name and address of principal officer: Danny Zimmern
Same As C Above

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? If "No," attach a list. See instructions. ☐ Yes ☐ No

I Tax-exempt status: ☐ 501(c)(3) ☒ 501(c) (4) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: N/A

H(c) Group exemption number

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other **L** Year of formation: 2023 **M** State of legal domicile: FL

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: Promote fellowship in Pensacola and promote local charities.

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	3
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	0
5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	0
6	Total number of volunteers (estimate if necessary)	6	0
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)		412,774.
9	Program service revenue (Part VIII, line 2g)		
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		
12	Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)		412,774.

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
14	Benefits paid to or for members (Part IX, column (A), line 4)		
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		61,273.
16a	Professional fundraising fees (Part IX, column (A), line 11e)		141,544.
b	Total fundraising expenses (Part IX, column (D), line 25)		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		219,351.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		422,168.
19	Revenue less expenses. Subtract line 18 from line 12		-9,394.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	28,869.	11,032.
21	Total liabilities (Part X, line 26)	8,637.	0.
22	Net assets or fund balances. Subtract line 21 from line 20	20,232.	11,032.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer — Date

Danny Zimmern — President
Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Teri Tucker	Teri Tucker			P00393029

Firm's name: SPECIALIZED BUSINESS TACTICS LLC
Firm's address: 5983 BORN DR, PENSACOLA, FL 32504
Firm's EIN: 475286523
Phone no. 8506198172

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III ☐

1 Briefly describe the organization's mission:

Promote fellowship in Pensacola and promote local charities.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ including grants of $) (Revenue $)

Organize parades and events in Pensacola FL to gather Mardi Gras Krewes to collectively donate to charitable organizations throught the year.

4b (Code:) (Expenses $ including grants of $) (Revenue $)

4c (Code:) (Expenses $ including grants of $) (Revenue $)

4d Other program services (Describe on Schedule O.)

(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses 0.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1		X
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions	2		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a		X
b	Did the organization report an amount for investments – other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments – program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I*. See instructions	17	X	
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	**22**		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	**23**		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	**24a**		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	**24b**		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	**24c**		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	**24d**		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	**25a**		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	**25b**		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	**26**		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	**27**		X
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	**28a**		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	**28b**		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	**28c**		X
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	**29**		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	**30**		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	**31**		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	**32**		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	**33**		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	**34**		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	**35a**		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	**35b**		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	**36**		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	**37**		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	**38**	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	**1a**	0		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	**1b**	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	**1c**			

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return **2a** 0			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O.*	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		
d	If "Yes," indicate the number of Forms 8282 filed during the year **7d**			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 **10a**			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities **10b**			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders **11a**			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) **11b**			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year **12b**			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans **13b**			
c	Enter the amount of reserves on hand **13c**			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O.*	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		X
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17		

Part VI Governance, Management, and Disclosure. *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI X

Section A. Governing Body and Management

			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year . . . . . If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	**1a** 3		
b	Enter the number of voting members included on line 1a, above, who are independent	**1b**		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	**2**		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	**3**		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	**4**		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	**5**		X
6	Did the organization have members or stockholders?	**6**		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	**7a**		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	**7b**		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a	The governing body?	**8a**		X
b	Each committee with authority to act on behalf of the governing body?	**8b**		X
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O.*	**9**		X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	**10a**		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	**10b**		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	**11a**		X
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990. See Schedule O			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	**12a**		X
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	**12b**		
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	**12c**		
13	Did the organization have a written whistleblower policy?	**13**		X
14	Did the organization have a written document retention and destruction policy?	**14**		X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	**15a**		X
b	Other officers or key employees of the organization	**15b**		X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	**16a**		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	**16b**		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed None

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☐ Upon request ☐ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. See Schedule O

20 State the name, address, and telephone number of the person who possesses the organization's books and records.

Danny Zimmern 124 E. Wright St Pensacola FL 32501 (850) 232-1944

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☒ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Danny Zimmern President	10 0			X				0.	0.	0.
(2) Benjamin Zimmern Vice President	10 0			X				0.	0.	0.
(3) Hannah Zimmern Vice President	10 0			X				0.	0.	0.
(4)										
(5)										
(6)										
(7)										
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Subtotal								0.	0.	0.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								0.	0.	0.

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 0

		Yes	No
3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization 0

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants, and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	412,774.			
	g Noncash contributions included in lines 1a-1f	1g				
	h **Total.** Add lines 1a-1f		412,774.			
Program Service Revenue		Business Code				
	2a					
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g **Total.** Add lines 2a-2f					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)					
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
		(i) Real	(ii) Personal			
	6a Gross rents 6a					
	b Less: rental expenses 6b					
	c Rental income or (loss) 6c					
	d Net rental income or (loss)					
		(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory 7a					
	b Less: cost or other basis and sales expenses 7b					
	c Gain or (loss) 7c					
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18 8a					
	b Less: direct expenses 8b					
	c Net income or (loss) from fundraising events					
	9a Gross income from gaming activities. See Part IV, line 19 9a					
	b Less: direct expenses 9b					
	c Net income or (loss) from gaming activities					
	10a Gross sales of inventory, less returns and allowances 10a					
	b Less: cost of goods sold 10b					
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Business Code				
	11a					
	b					
	c					
	d All other revenue					
	e **Total.** Add lines 11a-11d					
	12 **Total revenue.** See instructions		412,774.	0.	0.	0.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX. ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	0.	0.	0.	0.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
7 Other salaries and wages	61,273.			
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	2,670.			
d Lobbying				
e Professional fundraising services. See Part IV, line 17	141,544.			
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion	125,615.			
13 Office expenses	21,828.			
14 Information technology	2,375.			
15 Royalties				
16 Occupancy	35,099.			
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	10,952.			
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a Equipment Rental	16,278.			
b Misc Expense	3,802.			
c Auto	538.			
d Team Appreciation	194.			
e All other expenses				
25 **Total functional expenses.** Add lines 1 through 24e	422,168.	0.	0.	0.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

			(A) Beginning of year		(B) End of year
Assets	1	Cash — non-interest-bearing	28,869.	1	-18,332.
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	29,363.
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a			
	b	Less: accumulated depreciation — 10b		10c	
	11	Investments — publicly traded securities		11	
	12	Investments — other securities. See Part IV, line 11		12	
	13	Investments — program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	1.
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	28,869.	16	11,032.
Liabilities	17	Accounts payable and accrued expenses	8,636.	17	
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	1.	25	
	26	**Total liabilities.** Add lines 17 through 25	8,637.	26	0.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	19,982.	27	10,782.
	28	Net assets with donor restrictions	250.	28	250.
		Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	20,232.	32	11,032.
	33	Total liabilities and net assets/fund balances	28,869.	33	11,032.

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	412,774.
2	Total expenses (must equal Part IX, column (A), line 25)	2	422,168.
3	Revenue less expenses. Subtract line 2 from line 1	3	-9,394.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	20,232.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	10,838.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☒ Cash ☐ Accrual ☐ Other _____			
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b		X
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c		
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE G
(Form 990)
(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19; or if the organization entered more than $15,000 on Form 990-EZ, line 6a.
Attach to Form 990 or Form 990-EZ.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
Pensacola Mardi Gras Foundation, Inc.

Employer identification number
93-1347198

Part I **Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- **a** ☐ Mail solicitations
- **b** ☐ Internet and email solicitations
- **c** ☐ Phone solicitations
- **d** ☐ In-person solicitations
- **e** ☐ Solicitation of nongovernment grants
- **f** ☐ Solicitation of government grants
- **g** ☐ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ **Yes** ☒ **No**

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

	(i) Name and address of individual or entity (fundraiser)	**(ii)** Activity	**(iii)** Did fundraiser have custody or control of contributions? Yes	No	**(iv)** Gross receipts from activity	**(v)** Amount paid to (or retained by) fundraiser listed in col. **(i)**	**(vi)** Amount paid to (or retained by) organization
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total							0.

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II **Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than $15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than $5,000.

		(a) Event #1 (event type)	(b) Event #2 (event type)	(c) Other events None (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts				
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)				
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary. Add lines 4 through 9 in column (d)				
	11 Net income summary. Subtract line 10 from line 3, column (d)				

Part III **Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: _____

10 a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain: _____

11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary, or trustee of a trust; or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	**13a**	%
b An outside facility	**13b**	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name

Address

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization $ _____ and the amount of gaming revenue retained by the third party $ _____

c If "Yes," enter the name and address of the third party:

Name

Address

16 Gaming manager information:

Name

Gaming manager compensation $ _____

Description of services provided

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year $

Part IV **Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

SCHEDULE O
(Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

Pensacola Mardi Gras Foundation, Inc.

Employer identification number

93-1347198

Form 990, Part VI, Line 11b - Form 990 Review Process

No review was or will be conducted.

Form 990, Part VI, Line 19 - Other Organization Documents Publicly Available

No other documents available to the public.

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS E-file Signature Authorization for a Tax Exempt Entity

For calendar year 2023, or fiscal year beginning _____, 2023, and ending _____, 20____

Do not send to the IRS. Keep for your records.
Go to *www.irs.gov/Form8879TE* for the latest information.

OMB No. 1545-0047

2023

Name of filer

Pensacola Mardi Gras Foundation, Inc.

EIN or SSN

93-1347198

Name and title of officer or person subject to tax

Danny Zimmern President

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a **Form 990** check here	☐	**b** **Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	**1b**	
2a **Form 990-EZ** check here	☒	**b** **Total revenue,** if any (Form 990-EZ, line 9)	**2b**	178,827.
3a **Form 1120-POL** check here	☐	**b** **Total tax** (Form 1120-POL, line 22)	**3b**	
4a **Form 990-PF** check here	☐	**b** **Tax based on investment income** (Form 990-PF, Part V, line 5)	**4b**	
5a **Form 8868** check here	☐	**b** **Balance due** (Form 8868, line 3c)	**5b**	
6a **Form 990-T** check here	☐	**b** **Total tax** (Form 990-T, Part III, line 4)	**6b**	
7a **Form 4720** check here	☐	**b** **Total tax** (Form 4720, Part III, line 1)	**7b**	
8a **Form 5227** check here	☐	**b** **FMV of assets at end of tax year** (Form 5227, Item D)	**8b**	
9a **Form 5330** check here	☐	**b** **Tax due** (Form 5330, Part II, line 19)	**9b**	
10a **Form 8038-CP** check here	☐	**b** **Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	**10b**	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize SPECIALIZED BUSINESS TACTICS LLC to enter my PIN 07198 as my signature

ERO firm name

Enter five numbers, but do not enter all zeros

on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____ Date _____

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 50241593029

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature Teri Tucker Date _____

ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form
Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form, as it may be made public.

Go to *www.irs.gov/Form990EZ* for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

A For the 2023 calendar year, or tax year beginning , 2023, and ending ,

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C
Pensacola Mardi Gras Foundation, Inc.
124 E. Wright St. C
Pensacola, FL 32501

D Employer identification number
93-1347198

E Telephone number
850-232-1944

F Group Exemption Number

G Accounting Method: ☒ Cash ☐ Accrual Other (specify):

I Website: N/A

J Tax-exempt status (check only one) – ☐ 501(c)(3) ☒ 501(c) (4) (insert no.) ☐ 4947(a)(1) or ☐ 527

H Check ☒ if the organization is **not** required to attach Schedule B (Form 990).

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other:

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are $200,000 or more, or if total assets (Part II, column (B)) are $500,000 or more, file Form 990 instead of Form 990-EZ . . . . . $ 178,827.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I . . . . . ☒

Revenue	1	Contributions, gifts, grants, and similar amounts received		1	178,827.
	2	Program service revenue including government fees and contracts		2	
	3	Membership dues and assessments		3	
	4	Investment income		4	
	5a	Gross amount from sale of assets other than inventory	5a		
	b	Less: cost or other basis and sales expenses	5b		
	c	Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)		5c	
	6	Gaming and fundraising events:			
	a	Gross income from gaming (attach Schedule G if greater than $15,000)	6a		
	b	Gross income from fundraising events (not including $ ____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds $15,000)	6b		
	c	Less: direct expenses from gaming and fundraising events	6c		
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)		6d	
	7a	Gross sales of inventory, less returns and allowances	7a		
	b	Less: cost of goods sold	7b		
	c	Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)		7c	
	8	Other revenue (describe in Schedule O)		8	
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8		9	178,827.
Expenses	10	Grants and similar amounts paid (list in Schedule O)		10	
	11	Benefits paid to or for members		11	
	12	Salaries, other compensation, and employee benefits		12	
	13	Professional fees and other payments to independent contractors		13	106,988.
	14	Occupancy, rent, utilities, and maintenance		14	
	15	Printing, publications, postage, and shipping		15	
	16	Other expenses (describe in Schedule O) See Schedule O		16	51,858.
	17	**Total expenses.** Add lines 10 through 16		17	158,846.
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 9)		18	19,981.
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)		19	250.
	20	Other changes in net assets or fund balances (explain in Schedule O)		20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20		21	20,231.

Part II Balance Sheets (see the instructions for Part II)
Check if the organization used Schedule O to respond to any question in this Part II. X

		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	250.	22	28,869.
23	Land and buildings		23	
24	Other assets (describe in Schedule O)		24	
25	**Total assets**	250.	25	28,869.
26	**Total liabilities** (describe in Schedule O) See Schedule O	0.	26	8,636.
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	250.	27	20,232.

Part III Statement of Program Service Accomplishments (see the instructions for Part III)
Check if the organization used Schedule O to respond to any question in this Part III. X

Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

What is the organization's primary exempt purpose? See Schedule O

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

28	Organize parades and events in Pensacola FL to gather Mardi Gras Krewes to collectively donate to charitable organizations throught the year. (Grants $) If this amount includes foreign grants, check here	28a	
29	(Grants $) If this amount includes foreign grants, check here	29a	
30	(Grants $) If this amount includes foreign grants, check here	30a	
31	Other program services (describe in Schedule O) (Grants $) If this amount includes foreign grants, check here	31a	
32	**Total program service expenses** (add lines 28a through 31a)	32	

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated — see the instructions for Part IV)
Check if the organization used Schedule O to respond to any question in this Part IV.

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MIS/1099-NEC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Danny Zimmern President	10	0.	0.	0.
Benjamin Zimmern Vice President	10	0.	0.	0.
Hannah Zimmern Vice President	10	0.	0.	0.

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V. ☐

			Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33		X
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions	34		X
35a	Did the organization have unrelated business gross income of $1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a		X
b	If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b		
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c		X
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. **37a** 0.			
b	Did the organization file **Form 1120-POL** for this year?	37b		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee; **or** were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a		X
b	If "Yes," complete Schedule L, Part II, and enter the total amount involved **38b** 0.			
39	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on line 9 **39a** 0.			
b	Gross receipts, included on line 9, for public use of club facilities **39b** 0.			
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: N/A section 4911: 0. ; section 4912: 0. ; section 4955: 0.			
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		X
c	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 0.			
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization 0.			
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		X

41 List the states with which a copy of this return is filed: None

42a The organization's books are in care of: Danny Zimmern Telephone no. (850) 232-1944
Located at: 124 E. Wright St Pensacola FL ZIP + 4 32501

			Yes	No
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	42b		X
	If "Yes," enter the name of the foreign country:			
	See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
c	At any time during the calendar year, did the organization maintain an office outside the United States?	42c		X
	If "Yes," enter the name of the foreign country:			

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041** — Check here ☐ N/A
and enter the amount of tax-exempt interest received or accrued during the tax year **43** N/A

			Yes	No
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		X
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		X
c	Did the organization receive any payments for indoor tanning services during the year?	44c		X
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		X
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions	45b		X

		Yes	No
46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46		X

Part VI Section 501(c)(3) Organizations Only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

		Yes	No
47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	47		
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		
49a Did the organization make any transfers to an exempt non-charitable related organization?	49a		
b If "Yes," was the related organization a section 527 organization?	49b		

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/ 1099-NEC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

f Total number of other employees paid over $100,000

51 Complete this table for the organization's five highest compensated independent contractors who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over $100,000

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A ☐ Yes ☐ No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer — Date

Danny Zimmern — President

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Teri Tucker	Teri Tucker			P00393029

Firm's name SPECIALIZED BUSINESS TACTICS LLC

Firm's address 5983 BORN DR, PENSACOLA, FL 32504

Firm's EIN 475286523

Phone no. 8506198172

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

SCHEDULE G
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a.

Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

Pensacola Mardi Gras Foundation, Inc.

Employer identification number

93-1347198

Part I **Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- **a** ☐ Mail solicitations
- **b** ☐ Internet and email solicitations
- **c** ☐ Phone solicitations
- **d** ☐ In-person solicitations
- **e** ☐ Solicitation of non-government grants
- **f** ☐ Solicitation of government grants
- **g** ☐ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ **Yes** ☐ **No**

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

	(i) Name and address of individual or entity (fundraiser)	**(ii)** Activity	**(iii)** Did fundraiser have custody or control of contributions? Yes	No	**(iv)** Gross receipts from activity	**(v)** Amount paid to (or retained by) fundraiser listed in column **(i)**	**(vi)** Amount paid to (or retained by) organization
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total							

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II **Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than $15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than $5,000.

		(a) Event #1 (event type)	(b) Event #2 (event type)	(c) Other events None (total number)	(d) Total events (add column (a) through column (c))
Revenue	1 Gross receipts				
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)				
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary. Add lines 4 through 9 in column (d)				
	11 Net income summary. Subtract line 10 from line 3, column (d)				

Part III **Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add column (a) through column (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: _____

10 a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain: _____

11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	**13a**	%
b An outside facility	**13b**	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name

Address

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization $ _____ and the amount of gaming revenue retained by the third party $ _____

c If "Yes," enter name and address of the third party:

Name

Address

16 Gaming manager information:

Name

Gaming manager compensation $ _____

Description of services provided

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year $

Part IV **Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

Pensacola Mardi Gras Foundation, Inc.

Employer identification number

93-1347198

Form 990-EZ, Part I, Line 16
Other Expenses

Advertising and Promotion	$	36,213.
Information Technology		83.
Insurance		5,754.
Office Expenses		9,808.
Total	$	51,858.

Form 990-EZ, Part II, Line 26
Total Liabilities

	Beginning	Ending
Accounts Payable and Accrued Expenses	$ 0.	$ 8,636.
Total	$ 0.	$ 8,636.

Form 990-EZ, Part III - Organization's Primary Exempt Purpose

Promote fellowship in Pensacola and promote local charities.

PENSACOLA MARDI GRAS

Economic Impact Report

February 28 to March 4, 2025

By Downs & St. Germain Research



downs & st. germain RESEARCH

EXECUTIVE SUMMARY





Purpose

This study was conducted to measure the economic impact of the Mardi Gras celebration to the Pensacola area.

Total economic impact is a function of direct spending by **out-of-county visitors** in the Pensacola area, as well as the indirect and induced effects of this spending, such as increased business and household spending generated by tourism dollars.

Direct spending by **out-of-county visitors** includes spending on accommodations, restaurants, groceries, transportation, attractions, entertainment, tickets, shopping, and "other" expenses.

Indirect effects are increased business spending resulting from tourism dollars. Induced effects are increased household spending resulting from tourism dollars.

Local spending does **not** affect total economic impact and is not included in the direct spending by visitors or the economic impact figure.

METHODOLOGY



Data Collection

177 interviews were completed in-person with visitors at Mardi Gras events between February 28 and March 4, 2025. Attendance figures from Pensacola Mardi Gras Foundation and an independent attendance estimate by Downs & St. Germain Research were used in this report.

Economic Impact

Total economic impact is a function of direct spending by visitors in the Pensacola area, as well as the indirect and induced effects of this spending, such as increased business and household spending generated by tourism dollars.

Multiplier

Downs & St. Germain Research uses IMPLAN economic modeling to calculate the multiplier based on direct expenditure data collected from visitors to the Pensacola area. Agencies such as FEMA, EPA, Federal Reserve bank, and the Bureau of Land Management use IMPLAN modeling. Pensacola's multiplier is 1.53.

EXECUTIVE SUMMARY

- Pensacola Mardi Gras 2025 attracted **151,000 unique attendees**[1], 60,900 out-of-county attendees and 90,100 locals.
- **40%** of attendees were out-of-county visitors
- Out-of-county visitors spent **$5,095,200**[2] in the Pensacola area during this event, generating **$7,795,600 in economic impact**[3]
- Out-of-county visitors who attended Pensacola Mardi Gras 2025 generated **11,080** nights in paid accommodations in the Pensacola area
- The typical out-of-county attendee was **37** years old, earned **$58,600** per year and traveled in parties of **3.4 people**
- **23% of out-of-county visitors** chose to stay in overnight in **paid accommodations** while attending this event, staying an average of **3.7** nights
- **Over half** of Pensacola Mardi Gras out-of-county visitors said they **will definitely return**
- **Over 1 in 3** out-of-county visitors became aware of this event **through word of mouth from friends and family**
- **66%** of out-of-county visitors said this event was their main reason for coming to the Pensacola area

[1] Mardi Gras estimated attendance 197,500 (including participants). Downs & St. Germain Research determined that there were 151,000 unique attendees. "Unique" attendees are visitors who may attend more than one day of the event and is based on the total event attendee estimate divided by the average days of attendance. Economic Impact is calculated based on "unique" visitors rather than the full attendance estimate.
[2] Spending by **out-of-county visitors** on accommodations, restaurants, groceries, transportation, attractions, entertainment, tickets, shopping, and "other" expenses.
[3] Indirect effects are increased business spending resulting from tourism dollars. Induced effects are increased household spending resulting from tourism dollars. Local spending does not affect total economic impact.

ECONOMIC IMPACT



downs & st. germain RESEARCH

TOTAL ECONOMIC IMPACT[1]

Out-of-county visitors[2] to Mardi Gras generated a total economic impact of

$7,795,600

in the Pensacola area in 2025

[1] Including indirect and induced effects of direct spending.
Indirect effects are increased business spending resulting from tourism dollars.
Induced effects are increased household spending resulting from tourism dollars.
Downs & St. Germain Research uses IMPLAN economic modeling to calculate the multiplier on direct expenditure data. Pensacola's multiplier is 1.53.
[2] Visitor spending includes spending by out-of-town visitors and participants of the event.

downs & st. germain RESEARCH

DIRECT VISITOR SPENDING[1]

Out-of-county visitors[2] to Mardi Gras spent

$5,095,200

in the Pensacola area in 2025

[1] For accommodations, restaurants, groceries, transportation, attractions, entertainment, tickets, shopping, and "other" expenses.

[2] Visitor spending includes spending by out-of-town visitors and participants of the event.

downs & st. germain RESEARCH

DIRECT SPENDING BY LOCALS

Local[1] Mardi Gras attendees spent

$4,150,400

in 2025

[1] Locals are defined as Escambia County residents.
Spending by locals does NOT directly affect economic impact.

downs & st. germain RESEARCH

OUT-OF-COUNTY VISITORS

Mardi Gras attracted

60,900

unique visitors[1] from outside of the Pensacola area in 2025

[1] Mardi Gras estimated attendance 197,500 (including participants). Downs & St. Germain Research determined that there were 151,000 unique attendees. "Unique" attendees are visitors who may attend more than one day of the event and is based on the total event attendee estimate divided by the average days of attendance. Economic Impact is calculated based on "unique" visitors rather than the full attendance estimate.

PAID ROOM NIGHTS GENERATED[1]

Out-of-County visitors who attended Mardi Gras generated

11,080

nights in paid accommodations in the Pensacola area in 2025

[1] Includes attendees and participants.

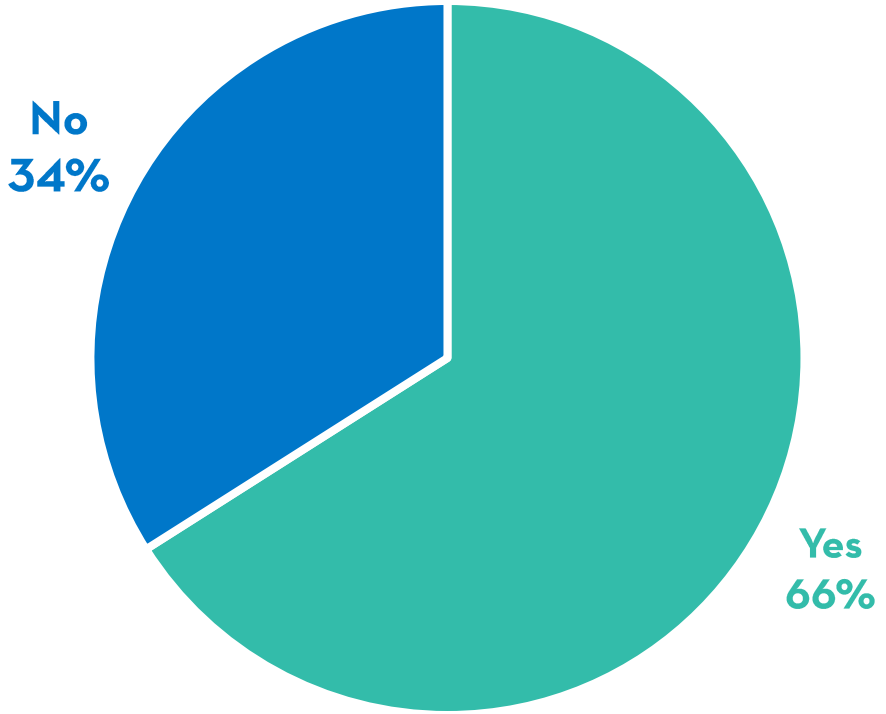
OUT OF COUNTY VISITOR PROFILE



MAIN REASON FOR VISITING

- **66%** of out-of-county visitors said Mardi Gras was their main reason for coming to the Pensacola area

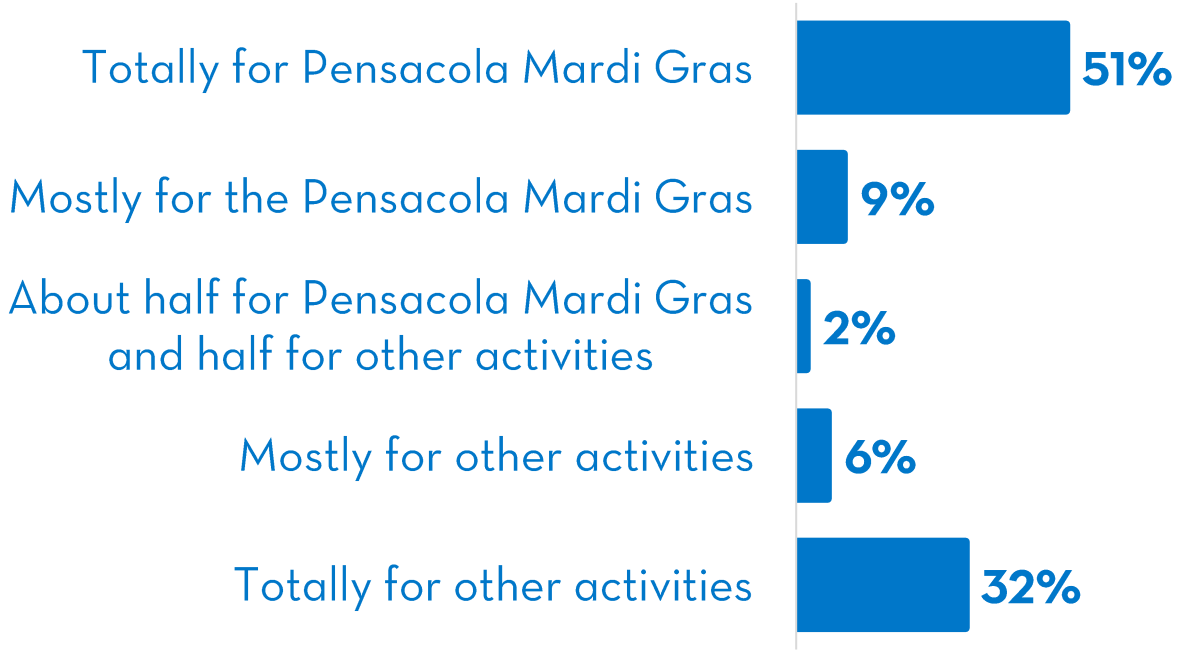
- For those who said Pensacola Mardi Gras was NOT their main reason for visiting, they primarily listed visiting friends and family, vacation, or a special occasion as their primary reason for visiting



downs & st. germain RESEARCH

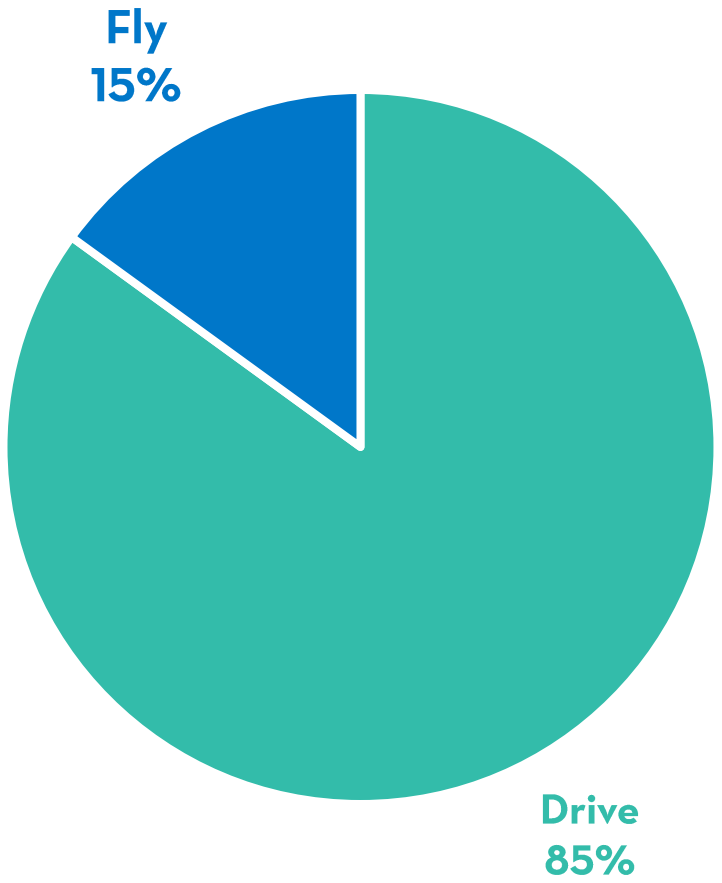
REASON FOR VISITING

- **3 in 5** visitors to Pensacola Mardi Gras said their trip was mostly or totally for Pensacola Mardi Gras



TRANSPORTATION

- **85%** of out-of-county visitors drove to the Pensacola area



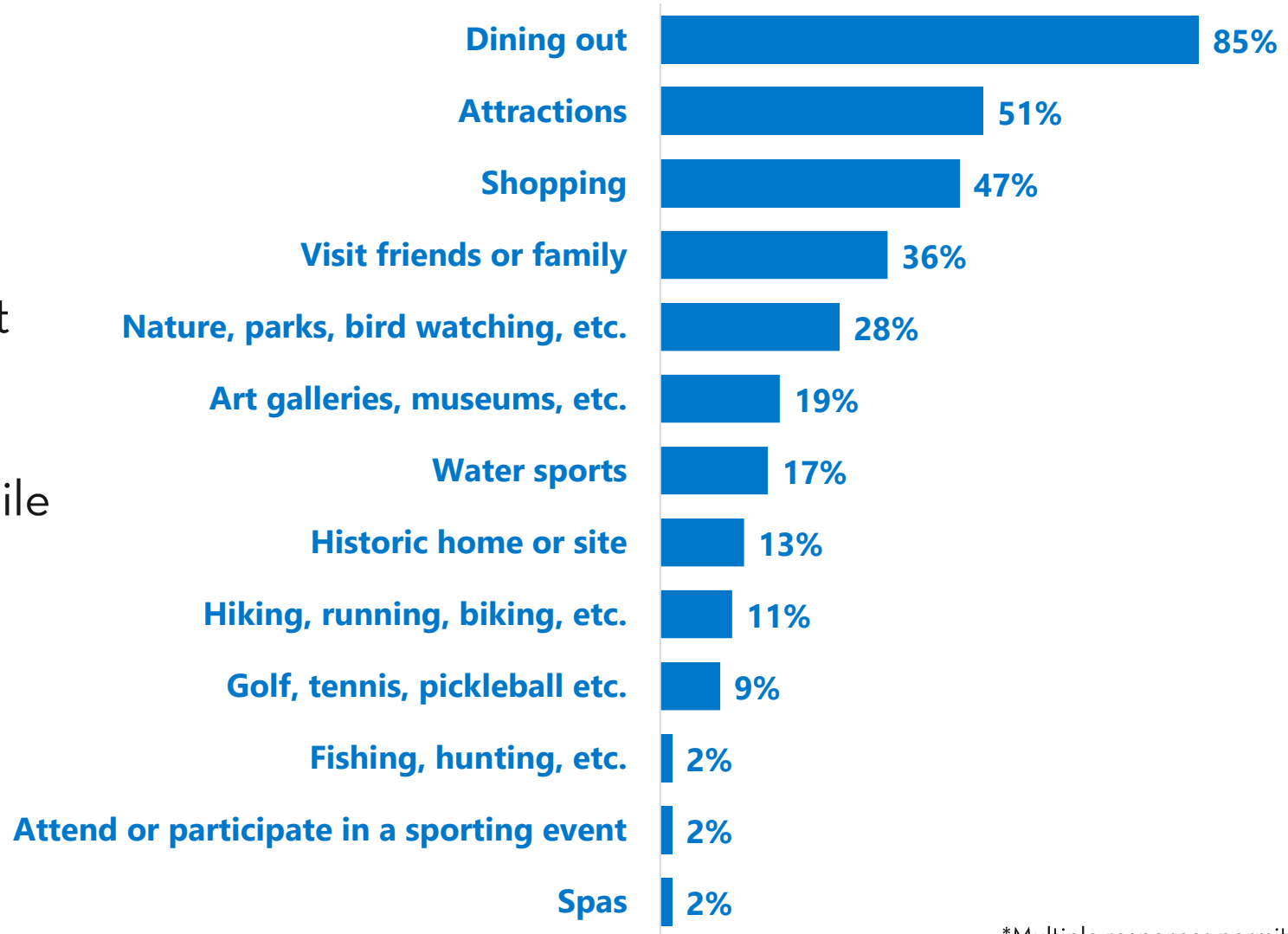
EVENT AWARENESS SOURCES*

	Out-of-County Visitors	Locals
Attended before	35%	57%
Word-of-mouth	29%	23%
Search Sites	17%	20%
News outlet	16%	27%
Pensacola Mardi Gras website	8%	15%
Pensacola Mardi Gras social media	5%	9%
Flier	0%	0%
Email	0%	1%
Other	0%	0%
Don't know	0%	0%
I never heard of this event until I arrived in the area	19%	0%

*Multiple responses permitted.

ACTIVITIES ENGAGED IN*

- Mardi Gras out-of-county visitors enjoyed dining out at local restaurants, enjoying local attractions, shopping, and visiting friend/family while in the area for Pensacola Mardi Gras



*Multiple responses permitted.

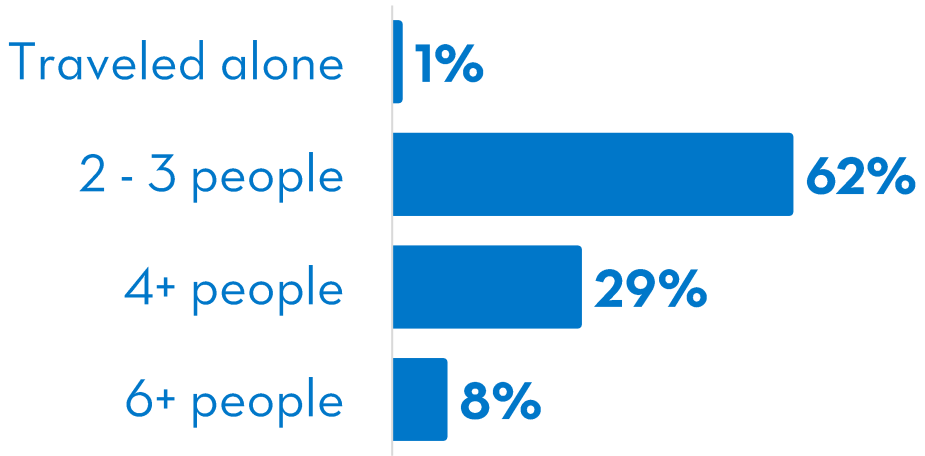
downs & st. germain RESEARCH

TRAVEL PARTY PROFILE



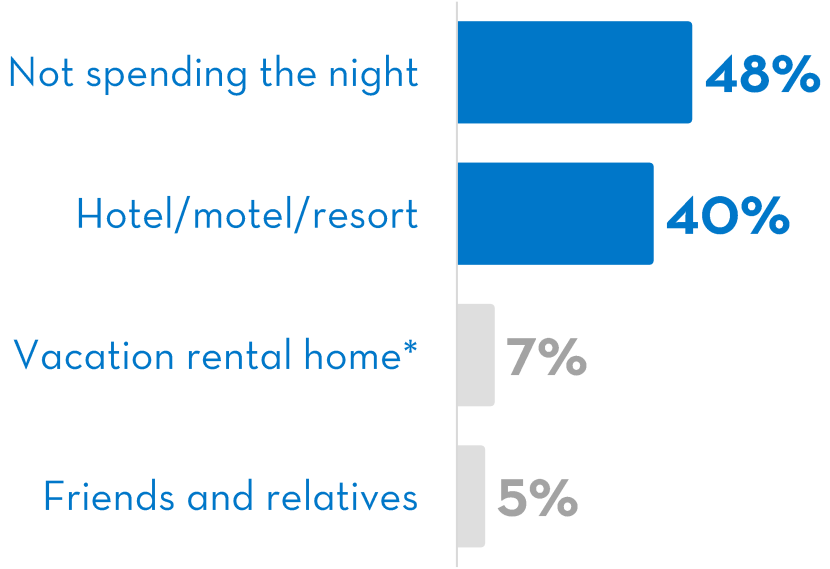
TRAVEL PARTIES

- The average out-of-county travel party was composed of **3.4** people
- **35%** of out-of-county visitors traveled with one or more children



VISITORS ACCOMMODATIONS

- Mardi Gras out-of-county visitors stayed **1.4** nights in the Pensacola area



*Includes Airbnb, Vrbo, HomeAway, etc.

downs & st. germain RESEARCH

VISITORS STAYING IN PAID ACCOMMODATIONS



Out-Of-County Visitors Staying in Paid Accommodations

- **23%** of out-of-county visitors stayed in paid accommodations
- They stayed **3.7** nights in paid accommodations
- Their travel party size was **3.4**

downs & st. germain RESEARCH

OUT-OF-COUNTY VISITOR PROFILE







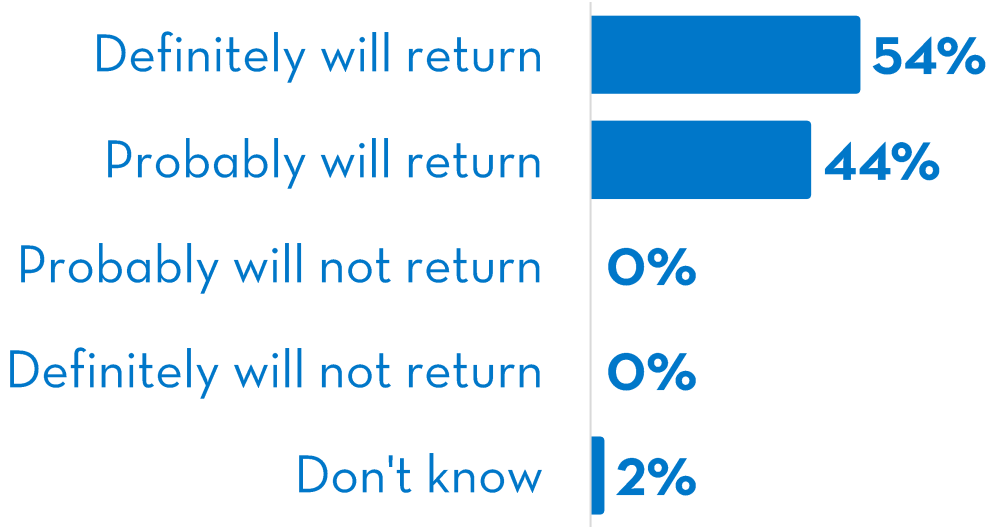
POST TRIP EVALUATION



VISITORS SATISFACTION

- **98%** of Mardi Gras out-of-county visitors said they will return to the Pensacola area – **54%** will *definitely* return

- **9.2** was the average overall score for the Mardi Gras experience in Pensacola (on a scale of 1 -10, where 10 means excellent and 1 means poor)



KREWE EVENTS



KREWE ECONOMIC IMPACT[1]

Attendees to Krewe Mardi Gras events generated an estimated economic impact between

$3,424,400 - $4,185,390

in the Pensacola area in 2025

[1] Including indirect and induced effects of direct spending.
Indirect effects are increased business spending resulting from tourism dollars.
Induced effects are increased household spending resulting from tourism dollars.
Downs & St. Germain Research uses IMPLAN economic modeling to calculate the multiplier on direct expenditure data. Pensacola's multiplier is 1.53.

downs & st. germain RESEARCH

KREWE SPENDING[1]

Attendees to Krewe Mardi Gras events has average travel party spend of

$740

in 2025

[1] For accommodations, restaurants, groceries, transportation, attractions, entertainment, tickets, shopping, and "other" expenses.

downs & st. germain RESEARCH

PENSACOLA MARDI GRAS

Economic Impact Report

February 28 to March 4, 2025

Downs & St. Germain Research
contact@dsg-research.com
850-906-3111 | www.dsg-research.com



downs & st. germain RESEARCH

Tourist Development Tax

Fund 108

SRIA – Blue Angel Air Show

26

APPLICATION CHECKLIST (Required)

_X_Submit a fully completed Agency Funding Request Application.
_X_Submit a copy of your organization's current W-9.
_X_Submit: a) Certificate of Status as a not-for-profit corporation with authorization to conduct business in the State of Florida and a Letter of Determination from the IRS confirming your organization's federally tax-exempt status; or b) Certificate of Status as an organization incorporated as a for-profit corporation or organized as a limited liability company with authorization to conduct business in the State of Florida.
_N/A_Submit a copy of your organization's 2024 or 2025 tax return. You may submit a 2023 tax return along with explanation for late filing.
_X_Submit a copy of your organization's most recent two years of financial statements, with audit if applicable. Updated financials may be requested by the County periodically including prior and subsequent to reward date.
_X_ Provide the source used to obtain the data that will be recorded on the quarterly metrics report and annual report.

GENERAL INFORMATION

Agency Name: **Santa Rosa Island Authority**

Agency Address: **1 Via de Luna Dr., Pensacola Beach, FL 32561**

Program Name for which funding is being requested: **Pensacola Beach Air Show**

Amount Requested: **$300,000**

Program Contact: **Mike Burns, SRIA Executive Director**

Contact Email: mike_burns@sria-fla.com

Contact Phone: **(850)932-2257**

Description of Program:

The Pensacola Beach Air Show, hosted by the Santa Rosa Island Authority and headlined by the U.S. Navy Blue Angels, is a nationally recognized aviation event that serves as a cornerstone of community engagement, tourism, and regional economic development on Pensacola Beach. Held annually along the Gulf shoreline, this free public event attracts tens of thousands of residents and visitors, generating significant economic impact for local businesses, hospitality partners, and service providers.

How many years has your organization provided services in the County?

Since 1947 (79 years)

How many years has your organization received funding from the County?

SRIA received funding once for trolley operations in FY24 and beach nourishment in FY26.

Explain how receiving funds from the County would impact your organization:

Receiving Tourist Development Tax (TDT) funds as recommended by the Escambia County Tourist Development Council would significantly enhance the ability of the Santa Rosa Island Authority (SRIA) to deliver high-quality events and support the continued economic vitality of Pensacola Beach.

TDT funding would provide critical financial support for our nationally recognized event, the Pensacola Beach Air Show, which attracts tens of thousands of visitors annually. These visitors generate substantial economic impact for Escambia County through lodging, dining, retail, and recreational spending. With dedicated TDT support, SRIA could continue to enhance event safety, logistics, marketing, and visitor experience, ensuring this event remains a premier tourism driver that directly aligns with the purpose of the Tourist Development Tax.

Additionally, commercial leaseholders on Pensacola Beach are among the strongest contributors to the Tourist Development Tax, generating millions of dollars annually through hotel stays, vacation rentals, and other short-term accommodations. These businesses rely heavily on tourism-generating events and amenities supported by SRIA. Reinvesting a portion of these TDT revenues back onto Pensacola Beach through SRIA ensures that the very destination producing a significant share of the tax revenue continues to be maintained, improved, and promoted effectively.

Ultimately, receiving Tourist Development Tax funds would allow SRIA to sustain and expand tourism-driven initiatives, protect public safety during this large-scale event, maintain essential public assets, and support the commercial partners whose success directly fuels Escambia County's tourism economy. This reinvestment would uphold Pensacola Beach's position as the #1 premier destination in the country and ensure long-term economic benefits for Escambia County residents, businesses, and visitors alike.

PREVIOUS FISCAL YEAR FUNDING
(If none received, mark N/A and skip to next section.)

Amount received, if applicable:

$7.2M

Briefly describe how last year's funds were used?

The funds were used on the 2026 beach nourishment project.

Briefly describe the County's Return on Investment relative to last year's funding and the measurable impact your program had on the citizens of Escambia County?

Pensacola Beach is Escambia County's economic engine and the funds received were used for erosion control to keep tourists and locals returning.

CURRENT FISCAL YEAR FUNDING REQUEST

Briefly explain how the requested funding will be used to support the program. Why is the program a benefit to the citizens of Escambia County?

TDT funding would be strategically used by the Santa Rosa Island Authority to enhance, sustain, and professionally execute the Pensacola Beach Air Show on Pensacola Beach; one of the region's largest tourism-driving events. These funds would be directly invested into essential operational, contractual, and promotional components that elevate the event's quality, safety, and economic impact. TDT funding would ensure the Pensacola Beach Air Show remains a safe, high-quality, and nationally recognized event. This investment directly benefits Escambia County citizens by strengthening the local economy, supporting jobs, increasing tourism revenue, and preserving a signature event that showcases the community on a national stage.

Is your program a governmental function or requirement? If so, please site regulatory/statutory requirement and explain:

N/A

Is this a one-time request or a recurring request for funding?

One-time request

SIMILAR/PARTNER ORGANIZATIONS

List any other public or private organizations/agencies who provide similar services in the area, and how you have partnered with those organizations:

The NAS Pensacola Blue Angels Homecoming Air Show is a two-day event held each November aboard Naval Air Station Pensacola. We work closely with their Air Operations team to help ensure a diverse lineup of high-quality aerobatic performers for both our shows. To support their operational needs, we provide the use of our barricades at no cost, assisting with securing the flight line and enhancing the safety measures in place for effective crowd control. Our continued collaboration with the U.S. Navy Blue Angels and NAS Pensacola Homecoming Air Show reflects a strong and mutually beneficial working relationship.

Please differentiate your program from other similar programs and explain why you are the best agency to provide the program.

The Santa Rosa Island Authority is the only agency that produces an air show on Pensacola Beach, offering a unique aerial experience over the Gulf.

FUNDING

Will these funds be used for salaries/administrative costs or direct programming costs? Please provide a breakdown by percentage within each category. NOTE: Only salaries directly related to the approved program are eligible for funding.

Percentage for salaries/administrative costs: **0%**

Percentage for direct programming costs: **100%**

If only a portion of your requested funding is granted, how will you offset the difference?

If only a portion of the requested funding is awarded, the Santa Rosa Island Authority will offset the difference by utilizing lease fees collected on Pensacola Beach. In addition, we will continue to actively pursue sponsorship opportunities and partnership funding at both the local and state levels to ensure the event is fully supported and successfully executed.

If the requested funding can be used as a match for other funding, please provide the details below and include the amount and match ratio:

N/A

Does your organization request funding from other governmental entities or non-profit agencies? If so, list each agency from which you request funds and the amount. Explain what those funds would be used for and whether there is any duplication of funding.

N/A

GOALS AND METRICS

Please provide "specific and measurable" metrics in the following sections:

a) Please complete the Agency Metrics Scorecard below by listing up to three primary goals this program is targeting. Provide three years of trends. If your Agency received funding the previous fiscal year, use the same metrics for consistent measurement. ALL agencies are required to fill out this template.

Goals & Metrics Scorecard	FY25	FY26	FY27	% Change
1. Increase Economic Impact	$31,542,400	$32,173,248	$32,816,712	2%
2. Increase Unique Attendees	124,000	126,480	129,009	2%
3. Increase Room Nights	31,900	32,538	33,188	2%

b) State the source used to provide your program metrics:

Blue Angels Air Show: Pensacola Beach Economic Impact Report by Downs & St. Germain Research

c) Please list up to three program goals by which your organization will measure the success of your program.

Program Goals	FY27 % Change
1. Increase Economic Impact	2%
2. Increase Unique Attendees	2%
3. Increase Room Nights	2%

d) Please list the actual baseline statistics/metrics for the performance measure(s) listed above.

Baseline for Goals	FY27 % Change
1. Increase Economic Impact	2%
2. Increase Unique Attendees Measure social media reach, engagement, and event website traffic.	2%
3. Increase Room Nights Track estimated visitor spending in Escambia County with the help of Visit Pensacola and Downs & St. Germain (restaurants, retail, rentals, etc.)	2%

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program, you are not required to complete the information for the previous budget year. Please add any additional income or expense sources to the table as necessary to complete your budget application. Please round figures to the nearest whole dollar.

INCOME TABLE			
	Most Recently Completed Budget Year FY 24-25	Current Budget Year FY 25-26	Proposed Budget Year FY 26-27
Contributions/Donations from Private Sources	**$ N/A**	**$ N/A**	**$ N/A**
Programmatic Income	**$ N/A**	**$ N/A**	**$ N/A**
County Funding/Direct Contribution	**$ N/A**	**$ 7,200,000**	**$ 300,000**
County Funding by Other Source (a)	**$ N/A**	**$ N/A**	**$ N/A**
City Funding	**$ N/A**	**$ N/A**	**$ N/A**
Local Non-Profit Funding	**$ N/A**	**$ N/A**	**$ N/A**
State Funding	**$ N/A**	**$ N/A**	**$ N/A**
Federal Funding	**$ N/A**	**$ N/A**	**$ N/A**
Memberships	**$ N/A**	**$ N/A**	**$ N/A**
Investment Income	**$ N/A**	**$ N/A**	**$ N/A**
Other Income (b)	**$ N/A**	**$ 300,000**	**$ N/A**
Total Income	**$ N/A**	**$ 7,500,000**	**$ 300,000**

Please explain by fiscal year any amount listed in "County Funding by Other Source" line item. (Example: Commissioner Community Support funding, Sheriff's Office funding, etc.)

The SRIA is asking for Community Support Funding.

Please explain by fiscal year any amount listed in the "Other Income" line item.

N/A

EXPENSES TABLE			
	Most Recently Completed Budget Year FY 2024-25	Current Budget Year FY 2025-26	Proposed Budget Year FY 2026-27
Total Number of Staff	**13**	**13**	**13**
Salaries and Wages	**$ N/A**	**$ 1,116,710**	**$ 1,306,828**
Employee Benefits	**$ N/A**	**$ 426,712**	**$ 507,764**
Professional Services	**$ N/A**	**$ 443,800**	**$443,800**
Contractual Services	**$ N/A**	**$ 3,677,005**	**$ 3,702,005**
Travel Expenses	**$ N/A**	**$ 31,750**	**$31,750**
Rentals and Leases	**$ N/A**	**$ N/A**	**$ N/A**
Communication	**$ N/A**	**$ 20,400**	**$ 21,900**
Postage and Freight	**$ N/A**	**$ 13,000**	**$ 19,300**
Repair and Maintenance	**$ N/A**	**$ 22,500**	**$ 22,500**
Printing and Binding	**$ N/A**	**$ 15,000**	**$ 15,090**
Marketing and Promotion	**$ N/A**	**$ 200,000**	**$ 200,000**
Fuel	**$ N/A**	**$ 650**	**$ 850**
Supplies	**$ N/A**	**$ 23,750**	**$ 24,515**
Event Expenses	**$ N/A**	**$ 576,250**	**$ 669,870**
Capitalizable Assets for County Funding (a)	**$ N/A**	**$ N/A**	**$ N/A**
Other Expenses (b)	**$ N/A**	**$ 409,535**	**$ 412,535**
Total Expenses	**$ N/A**	**$ 6,977,062**	**$ 7,378,707**
Net Income - (Revenue minus Expense)	**$ N/A**	**$ 0**	**$ 0**

Please explain any capitalizable assets (vehicles, land, or equipment) contained in your request.

N/A

Please explain any request listed in the "Other Expenses" line item.

'Other Expenses' will be used to provide security, EMT service during the air show, insurance, water and electricity.

BUDGET QUESTIONS

Does your agency operate on Calendar Year, State Fiscal Year, or Fiscal Year?

SRIA operates on a fiscal year

Please explain any discrepancies in the Expense Table and your agency's Financial Statements.

The expense table only reflects the Pensacola Beach Air Show.

Please explain any Net Income (Revenue less Expense) represented in the Expense Table above on the bottom row. What is the planned use for these residual funds?

The residual funds will be used toward the next year's air show.

Please list the salary of the top 5 employees, names and positions of your organization.

If there are multiple agencies funded by or through your agency allocation, please add those employees to this list by agency.

Name	Position	Salary
Mike Burns	**Executive Director**	**$166,281**
Robbie Schrock	**Director of Administration**	**$110,606**
Vickie Johnson	**Director of Finance**	**$102,827**
Mallory Jones	**Director of Development**	**$95,682**
Melody Bolster-Forte	**Asst. Manager/Development**	**$88,152**

1. Please provide the total amount of cash and investments on hand.

The SRIA has $600,000 cash on hand

2. Does your organization charge fees for services? If so, provide a list of fees charged.

   Yes, the SRIA charges fees for planning, project review services and event applications. Both are unrelated to the funding request for this nourishment project. Those fees are found in SRIA Board Policy 3.5 – Plans and Project Review Fee Schedule. A copy of that policy is available online at sria-fla.com/administration.

3. Does your organization require background checks from volunteers and staff?

   Staff members have required background checks

4. What is the source of your reportable data?

   Blue Angels Air Show: Pensacola Beach Economic Impact Report by Downs & St. Germain Research

TOURISM PROMOTION AGENCIES

1. Please describe the marketing plan for your event or tourism related activity:

   The Pensacola Beach Air Show is promoted through an integrated marketing communications strategy focused on driving regional and national visitation and overnight stays. Promotion begins with the Blue Angels' annual schedule release and includes coordinated media outreach, website content, social media, and targeted email marketing through Visit Pensacola Beach channels. All impressions, engagement, and media value are tracked to document measurable tourism impact and ROI.

2. Please provide information regarding ticket sales or sponsorships for your event or tourism related activity:

   The Pensacola Beach Air Show is a free event open to the public and accessible for viewing by both land and sea from Pensacola Beach. Because the event is offered at no cost to attendees, ticket sales do not serve as a revenue source.

   The Authority actively seeks sponsorships and strategic partnerships with local and regional businesses that recognize the air show's significant economic and community impact. Through these efforts, the Authority has successfully secured sponsorship support from respected organizations such as Step One Automotive Group, PenAir Credit Union, Gerber Collision & Glass, Shaggy's, LeafFilter Gutter Protection, etc. These partnerships help offset operational expenses while providing valuable marketing exposure for participating businesses.

The Santa Rosa Island Authority values these collaborations and remains committed to expanding sponsorship opportunities with businesses that share a vested interest in promoting tourism, supporting the local economy, and sustaining Pensacola Beach's premier event.

I hereby certify that the information provided above is a true and correct statement relating to the organization requesting funding named above.

Name

EXECUTIVE DIRECTOR 4/22/26

Title Date

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give form to the requester. Do not send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See *Specific Instructions* on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)
Santa Rosa Island Authority

2 Business name/disregarded entity name, if different from above.

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . .

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) Govt

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . ☐

5 Address (number, street, and apt. or suite no.). See instructions.
1 Via Deluna

Requester's name and address (optional)

6 City, state, and ZIP code
Pensacola Beach, FL 32561

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number
[ ][ ][ ] - [ ][ ] - [ ][ ][ ][ ]

or

Employer identification number
59-6001785

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here | **Signature of U.S. person** [signature] **Date** Mar 2024

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

0000150 06/16/22

FLORIDA Department of Revenue

Consumer's Certificate of Exemption

Issued Pursuant to Chapter 212, Florida Statutes

DR-14
R. 01/18

Certificate Number	Effective Date	Expiration Date	Exemption Category
85-8012646145C-8	08/31/2022	08/31/2027	COUNTY GOVERNMENT

This certifies that

SANTA ROSA ISLAND AUTHORITY
1 VIA DE LUNA DR
PENSACOLA BEACH FL 32561-2088

RECEIVED
JUN 21 2022
SANTA ROSA ISLAND AUTHORITY

is exempt from the payment of Florida sales and use tax on real property rented, transient rental property rented, tangible personal property purchased or rented, or services purchased.

FLORIDA Department of Revenue

Important Information for Exempt Organizations

DR-14
R. 01/18

1. You must provide all vendors and suppliers with an exemption certificate before making tax-exempt purchases. See Rule 12A-1.038, Florida Administrative Code (F.A.C.).

2. Your *Consumer's Certificate of Exemption* is to be used solely by your organization for your organization's customary nonprofit activities.

3. Purchases made by an individual on behalf of the organization are taxable, even if the individual will be reimbursed by the organization.

4. This exemption applies only to purchases your organization makes. The sale or lease to others of tangible personal property, sleeping accommodations, or other real property is taxable. Your organization must register, and collect and remit sales and use tax on such taxable transactions. Note: Churches are exempt from this requirement except when they are the lessor of real property (Rule 12A-1.070, F.A.C.).

5. It is a criminal offense to fraudulently present this certificate to evade the payment of sales tax. Under no circumstances should this certificate be used for the personal benefit of any individual. Violators will be liable for payment of the sales tax plus a penalty of 200% of the tax, and may be subject to conviction of a third-degree felony. Any violation will require the revocation of this certificate.

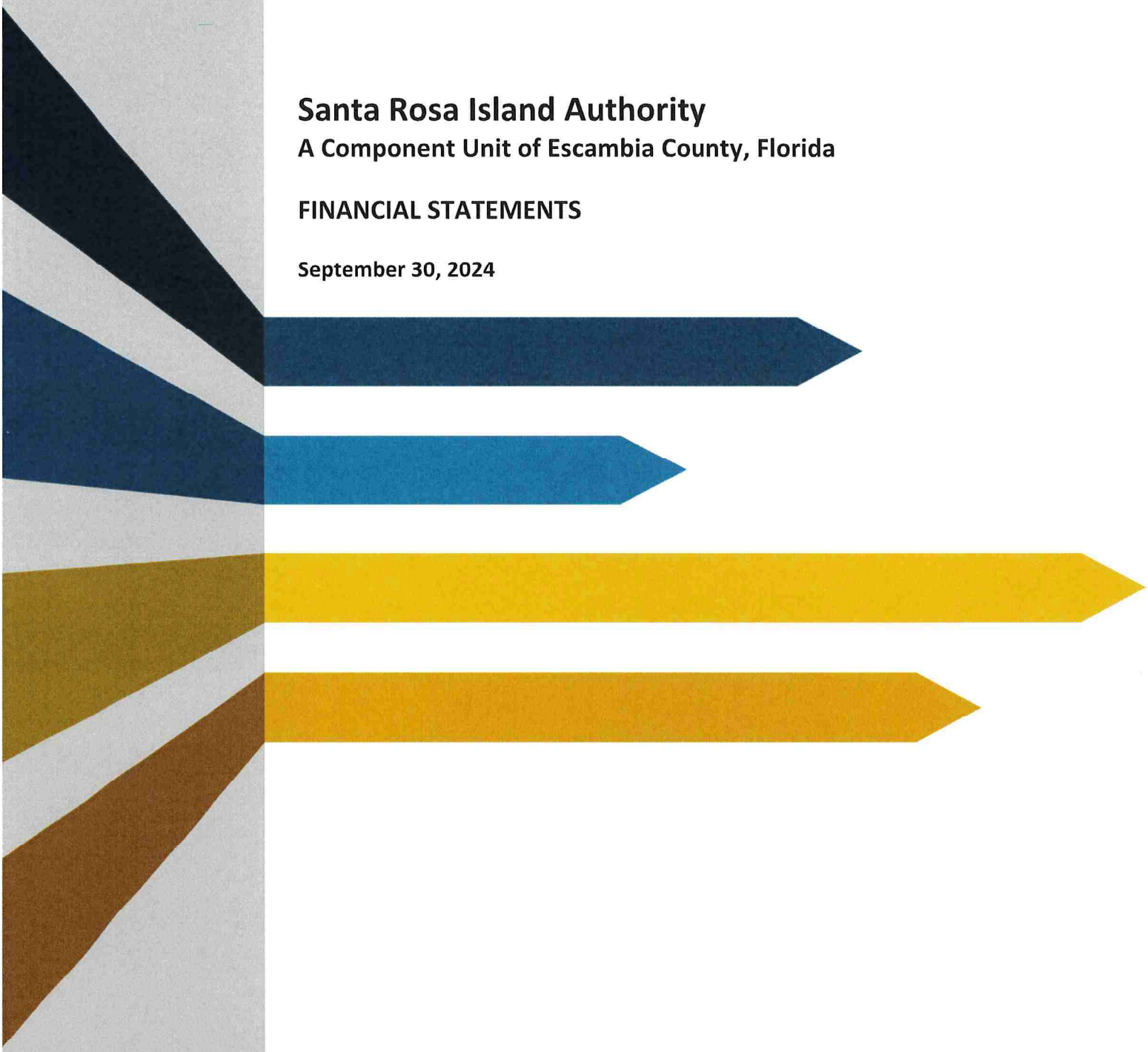
6. If you have questions about your exemption certificate, please call Taxpayer Services at 850-488-6800. The mailing address is PO Box 6480, Tallahassee, FL 32314-6480.

Santa Rosa Island Authority

A Component Unit of Escambia County, Florida

FINANCIAL STATEMENTS

September 30, 2024



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CARR, RIGGS & INGRAM, L.L.C.

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189 Eglin Parkway NE
2nd Floor
Fort Walton Beach, FL 32548

850.244.8395
850.424.7139 (fax)
CRIadv.com

INDEPENDENT AUDITOR'S REPORT

To the Board Members and Chief Executive Officer
Santa Rosa Island Authority
Pensacola Beach, Florida

Opinion

We have audited the accompanying financial statements of the business-type activities of Santa Rosa Island Authority, a component unit of Escambia County, Florida, (hereinafter referred to as "Authority"), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the business-type activities of the Authority as of September 30, 2024, and the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Financial Statements section of our report. We are required to be independence of the Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Schedule of Changes in Net OPEB Liability and Related Ratios, Schedules of Proportionate Share of Net Pension Liability, and Schedules of Contributions, as listed in the table of contents, be presented to supplement the financial statements. Such information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in

accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the Management Discussion and Analysis that accounting principles generally accepted in the United States of America requires to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Authority's basic financial statements. The Schedule of Revenue and Expenses – Budget and Actual is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The Schedule of Operating Revenue and Expenses – Budget and Actual is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Operating Revenues and Expenses – Budget and Actual is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated January 30, 2025, on our consideration of the Authority's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Fort Walton Beach, Florida
January 30, 2025

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Statement of Net Position

September 30,		**2024**
Assets		
Current assets		
Cash and cash equivalents	$	5,755,589
Accounts receivable, net of allowances for credit losses of $0		428,633
Unbilled receivables		62,846
Due from Escambia County		250,000
Due from other governments		215,398
Prepaid expenses		39,665
Total current assets		6,752,131
Noncurrent assets		
Capital funds contingency - cash		7,221,089
Cash and cash equivalents - restricted		2,078,640
Investments - unrestricted		587,629
Capital assets, net		730,774
Total noncurrent assets		10,618,132
Deferred outflows of resources		
Other post-employment benefits		12,201
Pension		230,577
Total deferred outflows of resources		242,778
Total assets and deferred outflows of resources	$	17,613,041

The accompanying notes are an integral part of these financial statements.

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Statement of Net Position (Continued)

September 30,		**2024**
Liabilities		
Current liabilities		
Accounts payable	$	487,667
Accrued payroll		23,121
Other accrued liabilities		43,429
Total current liabilities		554,217
Noncurrent liabilities		
Compensated absences		138,248
Net pension liability		900,772
Obligation for other postemployment benefits		85,045
Total noncurrent liabilities		1,124,065
Total liabilities		1,678,282
Deferred inflows of resources		
Deferred revenue		258,190
Other post-employment benefits		42,501
Pension		181,789
Deferred consideration fees		484,093
Total deferred inflows of resources		966,573
Net position		
Net investment in capital assets		730,774
Restricted for island improvements - Portofino		1,836,142
Restricted for Quietwater restoration - BP		175,379
Restricted for other		85,033
Unrestricted		12,140,858
Total net position		14,968,186
Total liabilities, deferred inflows of resources, and net position	$	17,613,041

The accompanying notes are an integral part of these financial statements.

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Statement of Activities

For the year ended September 30,		**2024**
Operating revenue		
Lease fees		
Commercial	$	4,937,898
Residential		1,323,331
Other operating revenue		259,742
Total operating revenue		6,520,971
Operating expenses		
Personal services		1,591,535
Contractual and professional services		818,345
Supplies		22,557
Utilities		41,942
Advertising and promotion		681,550
Capital outlay		995,170
Other operating expense		324,781
Total operating expenses before depreciation		4,475,880
Depreciation		65,752
Total operating expenses		4,541,632
Operating income		1,979,339
Non-operating revenue (expenses)		
Funding from Escambia County - complimentary public transportation		250,000
Grant revenues		158,748
Grant project expenses		(317,496)
Payments to Escambia County - fire and rescue		(206,000)
Interest income		585,478
Other income		33,312
Non-operating revenue (expenses), net		504,042
Change in net position		2,483,381
Net position, beginning of year		12,484,805
Net position, end of year	$	14,968,186

The accompanying notes are an integral part of these financial statements.

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Statement of Cash Flows

For the year ended September 30,		**2024**
Operating activities		
Cash received from lessees	$	6,297,448
Other operating receipts		259,742
Payments to vendors		(2,651,219)
Payments to employees		(1,583,925)
Net cash provided by (used in) operating activities		2,322,046
Noncapital financing activities		
Payments to Escambia County		(206,000)
Receipts for other non-operating revenues		34,126
Net cash provided by (used in) noncapital financing activities		(171,874)
Capital and related financing activities		
Acquisition and construction of capital assets		(198,702)
Cash received from other governments		50,550
Payments for other non-operating expenses		(317,496)
Net cash provided by (used in) capital and related financing activities		(465,648)
Investing activities		
Sale of investments		560,564
Net cash provided by (used in) investing activities		560,564
Net change in cash and cash equivalents		2,245,088
Cash and cash equivalents, beginning of year		12,810,230
Cash and cash equivalents, end of year	$	15,055,318

(continued)

The accompanying notes are an integral part of these financial statements.

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Statement of Cash Flows (Continued)

For the year ended September 30,		2024
Reconciliation of operating income to net cash provided by operating activities		
Operating income	$	1,979,339
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation		65,752
Other postemployment benefit obligation		(1,516)
Pension		(33,925)
Changes in operating assets and liabilities:		
Accounts and unbilled receivables		36,219
Prepaid expenses		6,061
Accounts payable		250,017
Accrued payroll		4,582
Other accrued liabilities		(8,689)
Compensated absences		(11,906)
Deferred revenue		49,800
Deferred consideration fees		(13,688)
Net cash provided by operating activities	$	2,322,046
Cash reconciliation		
Cash and cash equivalents	$	5,755,589
Capital funds contingency - cash		7,221,089
Cash and cash equivalents - restricted		2,078,640
Cash and cash equivalents, end of year	$	15,055,318

The accompanying notes are an integral part of these financial statements.

NOTE 1: ORGANIZATION

The Santa Rosa Island Authority ("Authority"), exists pursuant to the provisions of Chapter 24500, Laws of Florida, Special Acts of 1947, as amended. The Authority is the governing body of a portion of Santa Rosa Island and consists of five members appointed by the Board of County Commissioners of Escambia County, and one member elected by the leaseholders of Santa Rosa Island. The Authority has been constituted a body corporate and an agency of Escambia County and, accordingly, meets the criteria of a component unit and will be included in the Basic Financial Statements of Escambia County, Florida.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The Authority maintains its books and records under the accrual method of accounting. Under this method, revenue is recognized when earned rather than when received, and related expenses are recognized when they are incurred rather than when paid. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The Authority classifies fund equity into three components – net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

Net investment in capital assets – This component of fund equity consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of invested in capital assets, net of related debt. Rather, that portion of the debt is included in the same fund equity component as the unspent proceeds.

Restricted – This component of fund equity consists of constraints placed on fund equity imposed by creditors (such as through debt covenants), contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted – This component of fund equity consists of fund equity that does not meet the definition of "restricted" or "net investment in capital assets".

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The Authority is accounted for as an enterprise fund. Enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The Authority complies with generally accepted accounting principles (GAAP) and applies all relevant Governmental Accounting Standards Board (GASB) pronouncements.

Enterprise funds distinguish operating revenue and expenses from nonoperating items. Operating revenue and expenses generally result from providing services and producing and delivering goods in connection with an enterprise fund's principal ongoing operations. The principal operating revenue of the Authority are lease fees and related charges. Operating expenses of the Authority include personal services, contractual and professional services, supplies, utilities, advertising and promotion, capital outlay, other expenses and depreciation on capital assets. All revenue and expenses not meeting this definition are reported as nonoperating revenue and expenses.

Restricted Assets

Certain assets of the Authority are restricted for use by agreements with third parties; therefore, they are not available to be used at management's discretion. These restrictions include assets restricted by outside parties for beach renourishment and certain capital improvements as further discussed in Note 7.

When both restricted and unrestricted resources are available for use, it is the Authority's policy to use restricted resources first, then unrestricted resources as they are needed.

General Budget Policies

Prior to the beginning of each fiscal year, the Executive Director submits an operating budget to the Authority Board. The budget includes proposed expenses necessary for operation of the Authority and estimated revenue available to finance those expenses. Once approved by the Authority Board, the budget is submitted for approval by the Board of County Commissioners of Escambia County. The legal level of budgetary control is by total expenditures. Any amendments that alter total expenditures must be approved by the Authority Board and the Board of County Commissioners of Escambia County. All appropriations lapse at year end.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The budget is prepared on a basis that differs from generally accepted accounting principles as follows:

A. The budget does not include a provision for depreciation expense or for gain or loss from disposal of capital assets.

B. The budget includes a provision for capital outlay, which is not included in the results of operations under generally accepted accounting principles, except for certain non-capital items expensed by the Authority. These non-capital items include dredging, renourishment and improvements to property not owned by the Authority.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Authority considers all highly liquid debt instruments with a maturity of three months or less when purchased to be cash equivalents, excluding investments in the Local Government Surplus Funds Trust Fund Investment Pool.

Capital Assets

Capital assets are defined by the Authority as assets with an initial/individual cost of more than $1,000 and an estimated useful life in excess of two years. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Upon being placed into service, property, plant and equipment of the Authority are depreciated using the straight-line method over the estimated useful lives. Estimated useful lives for financial reporting purposes are as follows: transportation equipment, maintenance equipment, office equipment and miscellaneous: 3 – 10 years; and buildings and shelters: 10 – 40 years.

Compensated Absences

It is the Authority's policy to permit employees to accumulate a limited amount of earned but unused annual leave and, for those employees who have achieved retirement age or are entitled under a negotiated contract, a limited amount of earned but unused sick leave. Accordingly, the Authority records an accrual for earned but unused annual leave and sick leave.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Lease Fees

Lease fees, including consideration fees, are generally recognized as income over the lease term as it becomes due according to the provisions of the lease. Lease fees received but not yet earned according to the provisions of the lease are recorded as deferred revenue. The Authority has agreed to bill certain lease fees quarterly or monthly even though the full amount is due at the beginning of the renewal year. Amounts due from year-end through the lease renewal date are reflected as unbilled receivables on the accompanying Statement of Net Position.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes include a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources,* represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The items that qualify for reporting in this category are the items related to the pension and OPEB amounts reported in the Statement of Net Position. The deferred outflows of resources related to pension and OPEB amounts result generally from changes between the expected and actual experience of the pension and OPEB plans.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources,* represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Authority has four items, deferred revenue, deferred consideration fees, and pension and OPEB amounts, which qualify for reporting in this category. Deferred revenue and deferred consideration fees result from the collection of revenues in advance of the year for which they are due. The deferred inflows of resources related to pension and OPEB amounts result generally from changes between the expected and actual experience of the pension and OPEB plans.

Other Post-Employment Benefits

The Authority utilizes uniform reporting standards for other postemployment benefit (OPEB) expense and related liabilities, note disclosures, and required supplementary information (RSI) in annual financial reports of governmental entities. See Note 11 for a description of the OPEB expenses and liabilities.

Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, January 30, 2025. See Note 14 for relevant disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these consolidated financial statements.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Recently Issued and Implemented Accounting Pronouncements

The GASB has recently issued several accounting pronouncements, including Statement No. 91, *Conduit Debt Obligations*; Statement No. 93, *Replacement of Interbank Offered Rates*; Statement No. 96, *Subscription-Based Information Technology Arrangements*; and Statement No. 100, *Accounting Changes and Error Corrections*. The Authority did not experience any significant impacts to its financial reporting as a result of implementing these Statements.

The GASB has issued statements that will become effective in future years, including Statement No. 101, *Compensated Absences*. The Authority is evaluating the requirements of the above statements and the impact, if any, on its financial reporting.

NOTE 3: CASH AND INVESTMENTS

The Authority maintains deposits with "Qualified Public Depositories" as defined in Chapter 280, Florida Statutes. All Qualified Public Depositories must place with the Treasurer of the State of Florida securities in accordance with collateral requirements determined by the State's Chief Financial Officer. In the event of default by a Qualified Public Depository, the State Treasurer will pay public depositors all losses. Losses in excess of insurance and collateral will be paid through assessments between all Qualified Public Depositories.

Under this method, all of the Authority's deposits are fully insured or collateralized at the highest level of security as defined by GASB, Statement Number 40, *Deposits and Investment Disclosures (An Amendment of GASB, Statement Number 3).*

The Authority is authorized to invest in financial instruments as established by Section 218.415, Florida Statutes. The authorized investments include among others direct obligations of the U.S. Treasury; the Local Government Surplus Funds Trust Fund as created by Section 218.405, Florida Statutes; SEC registered money market funds with the highest credit quality rating from a nationally recognized rating agency; and interest-bearing time deposits or savings accounts in authorized financial institutions.

In accordance with GAAP, certificate of deposits are considered a nonparticipating interest-earning investment contract and is appropriately reported in the financial statements at cost. The following is a summary of the Authority's investments:

September 30,	**2024**	**Credit Risk**	**Maturities**
Certificate of deposit	$ 587,629	not rated	03/20/25

NOTE 3: CASH AND INVESTMENTS (Continued)

Concentration risk – The Authority places no limit on the amount the Authority may invest in any one issuer.

Interest rate risk –The Authority does not have a formal policy for addressing interest rate risk; however, investments are made with discretion to seek reasonable returns, preserve capital, and in general, avoid speculative investments. The Authority manages its exposure to declines in fair values from interest rate changes by reviewing the portfolio on an ongoing basis for changes in effective yield rates.

Custodial credit risk – For an investment, custodial credit risk is the risk that the Authority will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. The Authority has no formal policy for custodial risk. None of the investments listed above are exposed to custodial credit risk because their existence is not evidenced by securities that exist in physical or book entry form.

NOTE 4: CAPITAL ASSETS

The following is a summary of changes in the capital assets for the year ended September 30, 2024:

September 30,	**2023**	**Additions**	**Transfers and Retirements**	**2024**
Other capital assets:				
Buildings	$ 1,064,609	$ 12,782	$ -	$ 1,077,391
Other improvements	134,884	93,542	-	228,426
Equipment	284,116	92,378	(94,921)	281,573
Total other capital assets	1,483,609	198,702	(94,921)	1,587,390
Less accumulated depreciation for:				
Buildings	(662,061)	(22,766)	-	(684,827)
Other improvements	(32,409)	(8,075)	-	(40,484)
Equipment	(190,501)	(34,911)	94,107	(131,305)
Total other capital assets	(884,971)	(65,752)	94,107	(856,616)
Other capital assets, net	598,638			730,774
Total capital assets, net	$ 598,638	$ 132,950	$ (814)	$ 730,774

NOTE 5: LONG-TERM LIABILITIES

The Authority has a compensated absence liability for unpaid leave.

Changes in long-term liabilities were as follows:

September 30,	2023	Additions	Reductions	2024	Amount Due Within One Year
Compensated absences	$ 150,154	$ -	$ (11,906)	$ 138,248	$ -
	$ 150,154	$ -	$ (11,906)	$ 138,248	$ -

NOTE 6: LEASING ACTIVITIES

Substantially all of the Authority's revenue is derived from leasing activities. The Authority leases the land of Santa Rosa Island to residents and businesses on the Island but does not convey ownership. The Authority's policy is to report all leases as operating leases since the land of the island is not recorded as an asset on the financial statements and the leases do not meet the criteria of a capital lease.

Most residential and many commercial leases are for a period of 99 years. Many of these 99-year leases have options to renew for another 99-year term. Some leases, particularly those for restaurants and concessions, are generally for a shorter period. Each lease provides that any construction on the premises must be performed within an established length of time, and detailed plans and specifications must be approved by the Authority before a building permit is issued. Failure to pay any rentals due or failure to comply with any other covenants of the lease constitutes a violation under the terms of the lease and the Authority may repossess the land and the improvements after required notice if the lessee fails to correct the default.

Certain leases have a provision that allows for an increase in minimum lease fees every five years in proportion to the consumer price index (CPI). In 2021, the Authority's Board approved a total increase of 7.7% for the lease years from 2021 – 2025. The Authority implemented increases of 1.7% in 2022 and 2% in 2023, and anticipated increases are as follows: 2024-2025: 2% each year.

NOTE 6: LEASING ACTIVITIES (Continued)

The following is a schedule of estimated future minimum rentals to be received under these leases for the periods ending September 30.

2025	$ 2,252,328
2026	2,252,328
2027	2,252,328
2028	2,252,328
2029	2,252,328

The following is a schedule of the number of residential and commercial leaseholders as of:

September 30,	2024
Residential	3,889
Commerical	174

NOTE 7: RESTRICTED NET POSITION

Restricted net position is comprised of two primary components: Portofino island improvement funds and certain claim proceeds related to the BP oil spill. The Portofino restricted funds are derived from a portion of the Portofino lease and must be used for future Island improvements. As of September 30, 2024, the restricted Portofino funds equal $1,836,142.

In addition, the Authority also considers certain funds received from BP in prior years relating to the Deepwater Horizon Oil Spill as restricted for the restoration of the Quietwater Beach area. These amounts total $175,379 at September 30, 2024.

The Authority also has certain funds set aside for maintaining Sabine Park and Morgan Park, including paying mitigation expenses. The other restricted balances totaled $49,160 and $35,873 at September 30, 2024 for Sabine Park and Morgan Park, respectively.

In addition to restricted net position, the Authority has also designated certain unrestricted net asset amounts for future contingencies and beach renourishment. These amounts total $7,221,089 as of September 30, 2024 and are included in unrestricted net position on the accompanying Statement of Net Position. At September 30, 2024, the Authority's unrestricted, undesignated net position totals approximately $4.9 million.

NOTE 8: RISK MANAGEMENT

The Authority is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The Authority has established a self-insurance program to cover its risk of loss related to general liability claims and natural disasters. As of September 30, 2024, the Authority has set aside $1,121,089 in contingency funds to cover any claims that may be filed or other emergencies for which cash flow, particularly in off-seasons, might not be sufficient to cover. This amount is included in the designated net position amount identified in Note 7.

The sovereign immunity limits of the State of Florida restrict general liability claims to $100,000. General liability claims above $100,000 would have to be approved by the State Legislature. The Authority participates in the Escambia County self-insurance program to cover its risks of loss related to workers' compensation claims. The Authority pays an annual premium to the program for its coverage. Details of this self-insurance program can be found in the Escambia County, Florida Comprehensive Annual Financial Report. The Authority continues to carry commercial insurance for risks of loss, including property insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 9: FEDERAL AND STATE GRANT PROJECTS

The Authority has entered into various grant agreements with the Federal Emergency Management Agency to fund the elevation of certain properties on Santa Rosa Island. The total of the award agreements approximates $2.4 million. During 2024, the Authority did not incur any expenses related to this program. Progress on the project for the final impacted property related to is pending resolution of disagreements between the homeowner and contractor. No revenue or expenses was recognized in the current year related to this transaction.

The Authority has been awarded grant funds from the State of Florida for beach re-nourishment and restoration. The maximum amount to be received under the three grants is $515,000. The grants require a match of $515,000. During 2024, the Authority incurred approximately $317,500 of expenses related to this program, of which 50% was paid back to the Authority by the State.

Revenue recognized under these federal and state grants totaled $158,748 for the year ended September 30, 2024.

NOTE 10: PENSION PLAN

Essentially all regular employees of the Authority are covered by the Florida Retirement System Pension Plan and Retiree Health Insurance Subsidy Program.

NOTE 10: PENSION PLAN (Continued)

Plan Descriptions, Membership and Plan Benefits, and Contribution Requirements

Plan Descriptions

The Florida Retirement System (FRS) is a cost-sharing, multiple-employer retirement system. The FRS was created in Chapter 121, Florida Statutes, to provide a defined benefit pension plan for participating public employees. The FRS was amended in 1998 to add the Deferred Retirement Option Program (DROP) under the defined benefit plan and amended in 2000 to provide a defined contribution plan alternative to the defined benefit plan for FRS members effective July 1, 2002. This integrated defined contribution pension plan is the FRS Investment Plan (INV). Chapter 112, Florida Statutes, established the Retiree Health Insurance Subsidy (HIS) Program, a cost-sharing multiple-employer defined benefit pension plan, to assist retired members of any state-administered retirement system in paying the costs of health insurance.

The FRS, HIS, and INV are administered by the Florida Department of Management Services, Division of Retirement. Provisions relating to FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112 Part IV, Florida Statutes; Chapter 238, Florida Statutes; and FRS Rules, Chapter 60S, Florida Administrative Code. The Florida Legislature has the authority to establish and amend retirement legislation and related bills of significance to members of the FRS and HIS plans (including benefit terms and contribution rates). Passed bills are presented to the Governor of Florida and approved before they may be enacted into law.

The FRS, HIS, and INV financial information is included in the Florida Retirement System (System) Pension Plan and Other State Administered Systems Annual Comprehensive Financial Report (ACFR). The System ACFR, including audited financial information to support the Schedules of Employer Allocations and Schedules of Pension Amounts by Employer, are available online at http://www.dms.myflorida.com/workforce_operations/retirement/publications.

The System ACFR and actuarial reports may also be obtained by contacting the Division of Retirement by mail or phone at:

Division of Management Services
Division of Retirement
Bureau of Research and Member Contributions
P.O. Box 9000
Tallahassee, FL 32315-9000
850-907-6500 or toll-free 844-377-1888

NOTE 10: PENSION PLAN (Continued)

Membership and Plan Benefits - FRS

The FRS has several classes of membership applicable to the Authority, including regular class, senior management and DROP. Employees enrolled in the FRS prior to July 1, 2011, vest at six years of creditable service and are eligible for normal retirement benefits at age 62 or at any age after 30 years of service. Employees enrolled in the Plan on or after July 1, 2011, vest at eight years of creditable service and are eligible for normal retirement benefits at age 65 or any time after 33 years of creditable service. Retirees receive a lifetime pension benefit with joint and survivor payment options. The FRS also includes an early retirement provision but imposes a penalty for each year a member retires before the normal retirement date. Benefits are computed on the basis of age, average final compensation, creditable years of service, and accrual value by membership class.

As provided in Section 121.101, Florida Statutes, if the member is initially enrolled in the FRS before July 1, 2011, and all service credit was accrued before July 1, 2011, the annual cost-of-living adjustment is 3 percent per year. If the member is initially enrolled before July 1, 2011, and has service credit on or after July 1, 2011, there is an individually calculated cost-of-living adjustment. The annual cost-of-living adjustment is a proportion of 3 percent determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement multiplied by 3 percent. Plan members initially enrolled on or after July 1, 2011, will not have a cost-of-living adjustment after retirement.

A DROP was established effective July 1, 1998, subject to provisions of Section 121.091, Florida Statutes. It permits employees eligible for normal retirement under the FRS to defer receipt of monthly benefit payments while continuing employment with an FRS participating employer. An employee may participate in DROP for a period not to exceed 60 months after electing to participate, except certain instructional personnel may participate for up to 96 months. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest. The net pension liability does not include amounts for DROP participants, as these members are considered retired and are not accruing additional pension benefits.

Membership and Plan Benefits - HIS

HIS membership is available to all members within the FRS plan. The benefit is a monthly payment to assist retirees of State-administered retirement systems in paying their health insurance costs. Eligible retirees and beneficiaries received a monthly HIS payment equal to the number of years of service credited at retirement multiplied by $7.50. The minimum payment is $45 and the maximum payment is $225 per month, pursuant to Section 112.363, Florida Statutes. To be eligible to receive a HIS benefit, a retiree under a State administered retirement system must provide proof of eligible health insurance coverage, which can include Medicare.

NOTE 10: PENSION PLAN (Continued)

Contribution Requirements

Employer contributions rates are actuarially recommended but set, and may be amended, by the Florida Legislature. These rates are a percentage of covered payroll. The FRS and HIS contribution rates were as follows:

	Employee Required Contribution	Employer Required Contribution	Total Required Contribution
Regular employees:			
October 1, 2023 through June 30, 2024	3.00%	13.57%	16.57%
July 1, 2024 through September 30, 2024	3.00%	13.63%	16.63%
Employees in the Deferred Retirement Option Program (DROP):			
October 1, 2023 through June 30, 2024	n/a	21.13%	21.13%
July 1, 2024 through September 30, 2024	n/a	21.13%	21.13%
Senior Management Service Class (SMSC):			
October 1, 2023 through June 30, 2024	3.00%	34.52%	37.52%
July 1, 2024 through September 30, 2024	3.00%	34.52%	37.52%

Employer rates include 2.00 percent for the HIS program. In addition, regular employees are required to contribute an amount equal to 3% of their salary as retirement contributions. Members participating in the DROP are not required to make 3% contributions. The Authority's contributions to the Plan totaled $160,338 for the year ended September 30, 2024.

FRS and HIS Significant Assumptions and Rate of Return

Basis of Accounting

Information about the FRS and HIS assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fiduciary net position can be found in the System ACFR. The System ACFR is available online or can be obtained as mentioned previously The FRS and HIS fiduciary net position and additions to/deductions from the fiduciary net position have been determined based on the System's records, which utilize the flow of economic resources measurement focus and accrual basis of accounting. For this purpose, benefit payments (including refund of employee contributions) are recognized when due and payable. Investments are reported at fair value. Contributions are recognized as revenue when due, pursuant to statutory and contractual requirements. There have been no significant changes since the publication of the System ACFR.

NOTE 10: PENSION PLAN (Continued)

Actuarial Methods and Assumptions

The FRS Actuarial Assumption Conference is responsible for setting the assumptions used in the funding valuations of the defined benefit pension plan pursuant to section 216.136(10), Florida Statutes. The division determines the assumptions in the valuations for GASB 67 reporting purposes. The FRS Pension Plan's GASB 67 valuation is performed annually. The HIS Program has a valuation performed biennially that is updated for GASB reporting in the year a valuation is not performed. The most recent experience study for the FRS Pension Plan was completed in 2019 for the period July 1, 2013, through June 30, 2018. Because the HIS is funded on a pay-as-you-go basis, no experience study has been completed for that program. The actuarial assumptions that determined the total pension liability for the HIS program were based on certain results of the most recent experience study for the FRS Pension Plan.

The total pension liability for each cost-sharing defined benefit plan was determined using the individual entry age actuarial cost method. Inflation increases for both plans is assumed at 2.40%. Payroll growth, including inflation, for both plans is assumed at 3.25%. Both the discount rate and long-term expected rate of return used for FRS investments is 6.7%. The plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return.

Because the HIS program uses a pay-as-you-go funding structure, a municipal bond rate of 3.93% was used to determine its total pension liability for the program (Bond Buyer General Obligation 20-Bond Municipal Bond Index). Mortality assumptions for both the FRS Pension Plan and the HIS Program were based on the PUB-2010 base table (refer to the valuation reports for more information).

As of June 30, 2024, the municipal rate used by HIS increased from 3.65 percent to 3.93 percent. In addition, Chapter 2023-193, Laws of Florida (Senate Bill 7024), increased the level of monthly benefits from $5 times years of service to $7.50, with an increased minimum of $45 and maximum of $225. This change applies to all years of service for both members currently receiving benefits and members not yet receiving benefits.

Long-Term Rate of Return

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in October 2024 the FRS Actuarial Assumption Conference reviewed assumptions by Milliman's Capital Markets assumption team and Aon Hewitt Investment Consulting. Each asset class assumption is based on a consistent set of underlying assumptions and includes an adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

NOTE 10: PENSION PLAN (Continued)

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Annual Arithmetic Return
Cash	1.00%	3.3%
Fixed Income	29.00%	5.7%
Global Equity	45.00%	8.6%
Real Estate (Property)	12.00%	8.1%
Private Equity	11.00%	12.4%
Strategic Investments	2.00%	6.6%
Total	100.00%	

The HIS is essentially funded on a pay-as-you-go basis. As such, there is no assumption for a long-term expected rate of return on a portfolio, no assumptions for cash flows into and out of the plan or assumed asset allocation.

District's Share of Net Pension Liability

Employers participating in the FRS and HIS were provided pension allocation schedules for use in recording their proportionate share of the FRS and HIS net pension liability (NPL), deferred outflows of resources, deferred inflows of resources, and pension expense at measurement date June 30, 2024. The underlying financial information used to prepare the pension allocation schedules is based on the same basis as mentioned previously.

At September 30, 2024, the Authority reported a liability of $900,772 for its proportionate share of the net pension liability of the FRS and HIS. The net pension liability was measured as of June 30, 2024, respectively, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2024.

The Authority's proportionate share was calculated using the retirement contributions for employees that were members of the FRS and HIS during the measurement year ended June 30, 2024. The aggregate employer contribution amounts for the fiscal year ended June 30, 2024, in the pension allocation schedules agree to the total employer contribution amounts reported in the System ACFR.

For the year ended September 30, 2024, the Authority recognized pension expense of $25,730 related to the FRS and $8,195 related to the HIS.

NOTE 10: PENSION PLAN (Continued)

At September 30, 2024, the Authority reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

September 30, 2024				
	FRS		HIS	
Description	Def Outflows	Def Inflows	Def Outflows	Def Inflows
Differences between expected and actual experience	$ 59,222	$ -	$ 3,037	$ 604
Changes of assumptions	80,345	-	5,567	37,241
Net difference between projected and actual investment earnings	-	38,962	-	114
Changes in proportion	32,194	98,144	10,089	6,724
Authority contributions subsequent to the measurement date	34,711	-	5,412	-
Total	$ 206,472	$ 137,106	$ 24,105	$ 44,683

Deferred outflows of resources of $40,123 are reported by the Authority for employer contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2024. Deferred outflows of resources of $70,772 for the year ended September 30, 2023, were recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2024.

Other amounts reported as deferred outflows of resources and inflows of resources related to pensions will be recognized as pension expense as follows:

Fiscal Year Ending September 30,	FRS	HIS	Net
2025	$ (25,534)	$ (3,554)	$ (29,088)
2026	77,570	(5,060)	72,510
2027	(14,561)	(7,976)	(22,537)
2028	(6,589)	(5,417)	(12,006)
2029	3,769	(3,045)	724
Thereafter	-	(938)	(938)

NOTE 10: PENSION PLAN (Continued)

The following table presents information on the Authority's proportionate share of the FRS and HIS.

	FRS	HIS	Total
Proportionate Share of Net Pension: September 30, 2024	$ 586,203	$ 314,569	$ 900,772
Authority's proportion at September 30, 2024	0.001515%	0.002097%	

Discount Rate Sensitivity Analysis

The following tables demonstrate the sensitivity of the Authority's proportionate share of the net pension liability to changes in the discount rate. The sensitivity analysis shows the impact if the discount rate was 1 percent higher or 1 percent lower than the current discount rate at September 30, 2024.

FRS Net Pension Liability			HIS Net Pension Liability		
	Current			Current	
1% Decrease	Discount Rate	1% Increase	1% Decrease	Discount Rate	1% Increase
5.70%	6.70%	7.70%	2.65%	3.65%	4.65%
$1,031,111	$586,203	$213,499	$358,096	$314,569	$278,434

NOTE 11: OTHER POST-EMPLOYMENT BENEFITS

Plan Description: The Authority participates in the benefit plans and programs of Escambia County, Florida (the "County"). Pursuant to Section 112.0801 Florida Statutes, the Authority is required to provide eligible retirees (as defined in the County's pension plans) the opportunity to participate in this Plan at the same cost that is applicable to active employees. Eligible retirees must be drawing an immediate benefit from their respective pension plan and be enrolled in medical coverage prior to retirement. Surviving spouses of participants are allowed access to the Plan but must pay the full premium. Benefit provisions for the Plan were established by the County's Board of Directors and may only be amended by the County's Board of Directors. The County does not issue stand-alone financial statements for this Plan. All financial information related to the Plan is accounted for in the County's basic financial statements.

Funding Policy: The Authority is funding the post employee benefits on a pay-as-you-go basis. Contribution rates for the Plan are established by the County annually. For the fiscal year ended September 30, 2024, the Authority actuarily contributed approximately $5,000. Blended premium rates for active and retired employees combined provide an implicit subsidy for retirees because on actual basis, their current and future claims are expected to result in higher costs to the Plan than those of active employees. The current year contribution represents an estimate of this implied subsidy.

NOTE 11: OTHER POST-EMPLOYMENT BENEFITS (Continued)

Plan Membership: At October 1, 2024, OPEB membership consisted of the following:

	SRIA
Inactive members currently receiving benefits	11
Active members	7
Total	18

The Authority's covered payroll constituted approximately 0.72%, for the year ended September 30, 2024 of the total payroll costs for all entities included in the actuarial calculation. Accordingly, the County has allocated approximately 0.72% of the actuarially calculated amounts to the Authority in fiscal year 2024.

Actuarial Assumptions and Other Inputs: The total OPEB liability in the September 30, 2024 actuarial assumptions and other inputs, applied to all period in the measurement, unless otherwise specified:

Inflation	2.50 percent
Salary increases	3.40 percent to 7.80 percent, including inflation
Discount rate	4.63 percent
Health care cost trend rates	Getzen Model, with trend starting at 6.25% (0% for premiums to reflect actual increase)and gradually decreasing to an ultimate trend rate of 4.00%.

The discount rate was based on an index rate for 20-year tax-exempt general obligation municipal bonds with an average AA credit rating or higher.

Mortality rates were taken from adjusted Pub-2010 mortality tables published by the Society of Actuaries with generational mortality improvements using Scale MP-2018. They are based on the results of a stateside experience study covering the period 2013 through 2018.

At September 30, 2024, the Authority reported a net OPEB liability of $85,045. The GASB 75 information has been provided as of the September 30, 2023, measurement date.

NOTE 11: OTHER POST-EMPLOYMENT BENEFITS (Continued)

The change in net OPEB liability for the year ended September 30, 2024 is as follows:

	Increase (Decrease) Net OPEB Liability
Balance as of September 30, 2023	$ 106,976
Changes for the year:	
Service cost	3,201
Interest	3,492
Changes of benefit terms	1,285
Difference between expected & actual experience	(11,989)
Changes in assumptions	(12,917)
Benefit payments	(5,003)
Net Change in OPEB	(21,931)
Balance as of September 30, 2024	$ 85,045

Changes in assumptions and other inputs reflect a change in the discount rate from 4.40% as of September 30, 2023 to 4.63% as of September 30, 2024. The methods, assumptions, and participant data used are detailed in the actuarial valuation report the fiscal year ended September 30, 2023. These calculations are based in the Entry Age Normal cost method required by GASB 75.

Sensitivity of the Net OPEB Liability: The following table represents the Authority's total and net OPEB liability calculated using the discount rate of 4.63%, as well as what the Authority's net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (3.63%) or one percentage point higher (5.63%) than the current rate:

	1% Decrease (3.63%)	Discount Rate (4.63%)	1% Increase (5.63%)
Net OPEB liability	$ 93,192	$ 85,045	$ 77,903

NOTE 11: OTHER POST-EMPLOYMENT BENEFITS (Continued)

The following table represents the Authority's total and net OPEB liability calculated using the health care cost trend rate of 6.25% decreasing to 4.00%, as well as what the Authority's net OPEB liability would be if it were calculated using a health care cost trend rate that is one percentage point lower (5.00% decreasing to 3.00%) or one percentage point higher (7.00% decreasing to 5.00%) than the current rate:

	1% Decrease (5.25% decreasing to 3.00%)	Healthcare Cost Trend (6.25% decreasing to 4.00%)	1% Increase (7.25% decreasing to 5.00%)
Net OPEB liability	$ 80,501	$ 85,045	$ 90,379

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the fiscal year ended September 30, 2024, the Authority recognized OPEB expense of $2,000.

In addition, the Authority reported deferred outflows of resources and deferred inflows of resources related to the OPEB plan from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 16,995
Changes in assumptions and other inputs	8,875	25,506
Estimated benefits paid after the measurement date	3,326	-
Total	$ 12,201	$ 42,501

NOTE 11: OTHER POST-EMPLOYMENT BENEFITS (Continued)

The deferred outflows of resources related to OPEB, totaling $12,201 resulting from Authority contributions subsequent to the measurement date, will be recognized as a reduction of the net OPEB liability in the fiscal year ending September 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the OPEB plan will be recognized in the expense as follows:

Fiscal Year Ending September 30,	
2025	$ (5,892)
2026	(5,507)
2027	(4,386)
2028	(4,441)
2029	(4,458)
Thereafter	(8,942)

NOTE 12: RELATED PARTY TRANSACTIONS

The Authority reimburses Escambia County for Pensacola Beach trolley services, which totaled $226,329 for the year ended September 30, 2024. In addition, the Authority pays Escambia County for its employees' workers' compensation insurance and health and life insurance. During the year ended September 30, 2024, the Authority expended $1,827 for workers' compensation insurance and $159,832 for health and life insurance. The Authority also reimbursed the County $206,000 for fire and rescue services during the year ended September 30, 2024. There were no amounts due to the County at September 30, 2024.

In May 2024, the Authority received a refund from Escambia County totaling $134,373, which represents the unused portion of island improvement funds for dune walkover projects that were provided by the County in the prior year. This refund is included in other operating revenue on the accompanying statement of activities.

In October 2023, Escambia County appropriated $250,000 from the County's Tourist Development Fund to the Authority for complimentary public transportation services on Pensacola Beach. The Authority incurred related expenses totaling $250,045, of which $226,329 is included in other operating expense and $23,716 is included in advertising and promotion on the accompanying statement of activities. The balance due to the Authority from the County for this agreement totaled $250,000 at September 30, 2024, which was received in October 2024.

NOTE 13: COMMITMENTS AND CONTINGENCIES

Grants Contingencies

The Authority has received federal and state financial assistance for costs related to capital improvements and disaster assistance on Santa Rosa Island. The disbursement of funds received under these programs is subject to review and audit by grantor agencies. Any disbursements disallowed by these agencies could become a liability of the Authority. In the opinion of management, any such claims should not have a material adverse effect on the financial statements.

Windstorm

The insurance policy for windstorm coverage includes a deductible amount for named hurricane storms estimated at approximately $63,000. In addition, the Authority's windstorm policy is underwritten by the State of Florida's Citizens Property Insurance Corporation (Citizens). In the event Citizens incurs a deficit that exceeds the amount collected via regular premiums, an emergency assessment may be levied. The Authority may be required to pay substantially more in insurance premiums relating to the year for which the emergency assessment is levied.

Litigation

The Authority is involved in various lawsuits and claims incidental to the normal course of its operations. In the opinion of management, the ultimate liability, if any, resulting from such litigation will not materially affect the financial position or results of operations of the Authority.

NOTE 14: SUBSEQUENT EVENT

In November 2024, the Board approved awarding a bid to a local construction company for the Pensacola Beach dune walkover project in the amount of $317,917. The project is expected to commence in January 2025, with substantial completion projected for March 2025.

SUPPLEMENTARY INFORMATION

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Schedule of Changes in the Net OPEB Liability and Related Ratios
(Last 10 Fiscal Years)

September 30,	2024	2023	2022	2021	2020	2019	2018
Total OPEB Liability:							
Service cost	$ 3,201	$ 4,602	$ 4,855	$ 4,235	$ 4,966	$ 4,907	$ 5,051
Interest	3,492	2,121	2,416	2,473	3,628	3,195	2,814
Changes of benefit terms	1,285	-	-	-	-	-	-
Difference between expected and actual experience	(11,989)	-	(8,558)	-	(6,024)	-	-
Changes of assumptions and other inputs	(12,917)	(17,266)	14,927	1,327	(1,834)	(2,654)	(3,243)
Benefit payments	(5,003)	(5,029)	(5,511)	(4,819)	(4,755)	(4,358)	(3,565)
Net change in total OPEB liability	(21,931)	(15,572)	8,129	3,216	(4,019)	1,090	1,057
Total OPEB liability, beginning	106,976	122,548	114,419	111,203	115,222	114,132	113,075
Total OPEB liability, ending	$ 85,045	$ 106,976	$ 122,548	$ 114,419	$ 111,203	$ 115,222	$ 114,132
Covered employee payroll	$ 866,196	$ 788,566	$ 698,414	$ 698,414	$ 734,288	$ 665,479	$ 665,279
Net OPEB liability as a percentage of covered employee payroll	9.82%	13.57%	17.55%	16.38%	15.14%	17.31%	17.16%

Note: Data was unavailable prior to 2018.

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Schedule of Proportionate Share of Net Pension Liability – Florida Retirement System (Last 10 Fiscal Years)

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Authority's proportion of the net pension liability (asset)	0.001515%	0.001601%	0.001711%	0.002135%	0.001797%	0.001892%	0.001833%	0.001811%	0.002740%	0.004716%
Authority's proportionate share of the net pension liability (asset)	$ 586,203	$ 638,001	$ 636,661	$ 161,262	$ 779,064	$ 651,585	$ 552,053	$ 535,669	$ 691,797	$ 609,193
Authority's covered - employee payroll	$ 609,359	$ 663,203	$ 661,810	$ 802,299	$ 663,259	$ 672,986	$ 635,493	$ 611,634	$ 700,715	$ 1,681,563
Authority's proportionate share of the net pension liability (asset) as a percentage of its own covered-employee payroll	96.20%	96.20%	96.20%	20.10%	117.46%	96.82%	86.87%	87.58%	98.73%	36.23%
FRS Plan fiduciary net position as a percentage of the total pension liability	83.70%	82.38%	82.89%	96.40%	78.85%	82.61%	84.26%	83.89%	84.88%	92.00%

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Schedule of Contributions –
Florida Retirement System (Last 10 Fiscal Years)

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	$ 132,765	$ 110,990	$ 89,445	$ 84,273	$ 69,448	$ 62,386	$ 61,341	$ 47,790	$ 60,147	$ 122,187
Contributions in relation to the contractually required contribution	$ 132,765	$ 110,990	89,445	84,273	69,448	62,386	61,341	47,790	60,147	122,187
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Authority's covered-employee payroll	$ 609,359	$ 663,203	$ 661,810	$ 802,299	$ 663,259	$ 672,986	$ 635,493	$ 611,634	$ 700,715	$ 1,681,563
Contributions as a percentage of covered-employee payroll	21.8%	16.7%	13.5%	10.5%	10.5%	9.3%	9.7%	7.8%	8.6%	7.3%

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Schedule of Proportionate Share of Net Pension Liability – Health Insurance Subsidy Program (Last 10 Fiscal Years)

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Authority's proportion of the net pension liability (asset)	0.002097%	0.002100%	0.002044%	0.002094%	0.001974%	0.002070%	0.002027%	0.002066%	0.003198%	0.005492%
Authority's proportionate share of the net pension liability (asset)	$ 314,569	$ 333,543	$ 216,519	$ 256,871	$ 241,000	$ 231,642	$ 214,524	$ 220,892	$ 372,749	$ 560,130
Authority's covered - employee payroll	$ 609,359	$ 663,203	$ 661,810	$ 802,299	$ 663,259	$ 672,986	$ 635,493	$ 611,634	$ 700,715	$ 1,681,563
Authority's proportionate share of the net pension liability (asset) as a percentage of its own covered-employee payroll	51.6%	50.3%	32.7%	32.0%	36.3%	34.4%	33.8%	36.1%	53.2%	33.3%
FRS Plan fiduciary net position as a percentage of the total pension liability	4.80%	4.12%	4.81%	3.56%	3.00%	2.63%	2.15%	1.64%	0.97%	0.50%

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Schedule of Contributions –
Health Insurance Subsidy Program (Last 10 Fiscal Years)

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	$ 27,573	$ 17,975	$ 16,210	$ 16,774	$ 16,929	$ 15,691	$ 16,266	$ 13,538	$ 17,829	$ 25,197
Contributions in relation to the contractually required contribution	$ 27,573	$ 17,975	16,210	16,774	16,929	15,691	16,266	13,538	17,829	25,197
Contribution deficiency (excess)			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Authority's covered-employee payroll	$ 609,359	$ 663,203	$ 661,810	$ 802,299	$ 663,259	$ 672,986	$ 635,493	$ 611,634	$ 700,715	$ 1,681,563
Contributions as a percentage of covered-employee payroll	4.5%	2.7%	2.4%	2.1%	2.6%	2.3%	2.6%	2.2%	2.5%	1.5%

NOTE 1: OPEB PLAN

The actuarial methods and assumptions used to calculate the total OPEB liability are described in Note 11 to the financial statements.

The net OPEB liability amount presented for each fiscal year was determined as of September 30 measurement date prior to the fiscal year-end.

The schedule is intended to present ten years of data. Additional years of data will be presented as they become available.

The Authority has not presented a Schedule of Contributions since an actuarially determined contribution has not been calculated and there is no contractually or statutorily determined contribution applicable to the Authority.

NOTE 2: PENSION PLAN

The actuarial methods and assumptions used to calculate the total pension liability (asset) are described in Note 10 to the financial statements.

The net pension liability amounts presented for each fiscal year were determined as of the June 30 measurement date prior to the fiscal year-end.

HIS: The discount rate was modified to reflect the change in the value of the municipal bond index between GASB measurement dates.

Chapter 2023-193, Laws of Florida (Senate Bill 7024), increased the level of monthly benefits from $5 times years of service to $7.50, with an increased minimum of $45 and a maximum of $225. This change applies to all years of service for both members currently receiving benefits and members not yet receiving benefits.

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Schedule of Operating Revenue and Expenses – Budget and Actual

For the year ended September 30, **2024**

	Actual (GAAP Basis)	Adjustment to Budgetary Basis	Actual (Budgetary Basis)	Budget	Variance Favorable (Unfavorable)
Operating revenue					
Lease fees					
Commercial	$ 4,937,898	$ -	$ 4,937,898	$ 3,739,795	$ 1,198,103
Residential	1,323,331	-	1,323,331	1,363,688	(40,357)
Interest income	12,305	-	12,305	-	12,305
Other operating revenue	247,437	-	247,437	-	247,437
Total operating revenue	6,520,971	-	6,520,971	5,103,483	1,417,488
Operating expenses					
Personal services	1,591,535	-	1,591,535	1,814,612	223,077
Contractual and professional services	818,345	-	818,345	1,112,536	294,191
Supplies	22,557	-	22,557	46,685	24,128
Utilities	41,942	-	41,942	57,520	15,578
Advertising and promotion	681,550	-	681,550	786,250	104,700
Capital outlay	995,170	198,702	1,193,872	1,667,000	473,128
Other operating expense	324,781	-	324,781	393,290	68,509
Total operating expenses before depreciation	4,475,880	198,702	4,674,582	5,877,893	1,203,311
Depreciation	65,752	(65,752)	-	-	-
Total operating expenses	4,541,632	132,950	4,674,582	5,877,893	1,203,311
Operating income (loss)	1,979,339	(132,950)	1,846,389	(774,410)	2,620,799
Non-operating revenue (expenses)					
Funding from Escambia County - complimentary public transportation	250,000	-	250,000	-	250,000
Grant revenues	158,748	-	158,748	-	158,748
Grant project expenses	(317,496)	-	(317,496)	(1,600,000)	1,282,504
Payments to Escambia County - fire and rescue	(206,000)	-	(206,000)	(206,000)	-
Interest income	585,478	-	585,478	-	585,478
Other income	33,312	-	33,312	280,000	(246,688)
Net non-operating revenue (expenses)	504,042	-	504,042	(1,526,000)	2,030,042
Change in net position	$ 2,483,381	$ (132,950)	$ 2,350,431	$ (2,300,410)	$ 4,650,841

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Supervisors
Santa Rosa Island AuthoritySanta Rosa Island Authority
Pensacola Beach, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities of Santa Rosa Island Authority (hereinafter referred to as the "Authority"), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated January 30, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Authority's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, we identified a deficiency in internal control, described in the attached schedule of findings, as item 2024-01 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Authority's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The Authority's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Authority's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Santa Rosa Island Authority's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Fort Walton Beach, Florida
January 30, 2025

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Schedule of Findings
For the Year Ended September 30, 2024

Finding 2024-01: Federal and State Grant Receivables

Criteria: Rules 10.557(3)(i) and 10.556(3) of the Florida Auditor General, along with other rules and laws, require that the Authority's financial statements be in accordance with the GASB *Codification of Governmental Accounting and Financial Reporting Standards*. The statements should be prepared in accordance with generally accepted accounting principles (GAAP).

Condition: The Authority's accounting records did not include an accrual totaling $250,000 for a reimbursement from Escambia County related to an agreement for which the Authority had satisfied all requirements as of September 30, 2024. The funding was received in October 2024. The receivable and grant revenue should have been accrued at year-end in accordance with GAAP. In addition, a smaller amount of State grant assistance totaling approximately $13,000 should have been accrued.

Cause: The accrual of the grant amounts was overlooked as part of the Authority's financial close process.

Effect: The Authority's unadjusted receivable balances and non-operating revenue amounts were understated as of September 30, 2024.

Recommendation: The Authority should improve its year-end financial reporting procedures to ensure that all Federal, State and County grants and agreements are analyzed. Any year-end adjustments can be made as part of the process that currently involves an outside, third-party accounting firm.

Management's response: We have reviewed the results of the finding noted and concur with the issues identified. We have already started implementing improved procedures.

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MANAGEMENT LETTER

To the Board of Directors and Chief Executive Officer
Santa Rosa Island AuthoritySanta Rosa Island Authority
Pensacola, Florida

Report on the Financial Statements

We have audited the financial statements of the Santa Rosa Island Authority ("Authority") as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated January 30, 2025.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Florida Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountant's Report on an examination conducted in accordance with AICPA Professional Standards, AT-C 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated January 30, 2025, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. No findings or recommendations were made on the preceding annual financial audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. This information is disclosed in the notes to the financial statements.

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, requires us to apply appropriate procedures and communicate the results of our determination as to whether or not the Authority met one or more conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions met. In connection with our audit, we determined that the Authority did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the Authority. It is management's responsibility to monitor Authority's financial condition, and our financial condition assessment was based in part on representation made by management and review of financial information provided by same.

Section 10.554(1)(i)2, Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. We recommend the Authority expense items less than its $1,000 capitalization threshold as well as those that do not significantly extend the useful life of an asset rather than capitalizing those items.

Specific Information

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Santa Rosa Island Authority reported:

a. The total number of authority employees compensated in the last pay period of the authority's fiscal year as 13.
b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the authority's fiscal year as 50.
c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as $937,381.
d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as $45,247.
e. Each construction project with a total cost of at least $65,000 approved by the Authority that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project as:
    - Dune Walkover - $231,135
f. The Authority did not amend its final adopted budget under Section 189.016(6), Florida Statutes.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Directors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Fort Walton Beach, Florida
January 30, 2025

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INDEPENDENT ACCOUNTANT'S REPORT

To the Board Members and Chief Executive Officer
Santa Rosa Island Authority
Pensacola, Florida

We have examined Santa Rosa Island Authority's compliance with the requirements of Section 218.415, Florida Statutes, *Local Government Investment Policies*, during the year ended September 30, 2024. Management of the Authority is responsible for the Authority's compliance with the specified requirements. Our responsibility is to express an opinion on the Authority's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Authority complied, in all material respects, with the specified requirement referenced above. An examination involves performing procedures to obtain evidence about whether the Authority complied with the specified requirements. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that our examination provides a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the Authority's compliance with specified requirements.

In our opinion, the Authority complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2024.

This report is intended solely for the information and use of management and the State of Florida Auditor General and is not intended to be and should not be used by anyone other than these specified parties.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

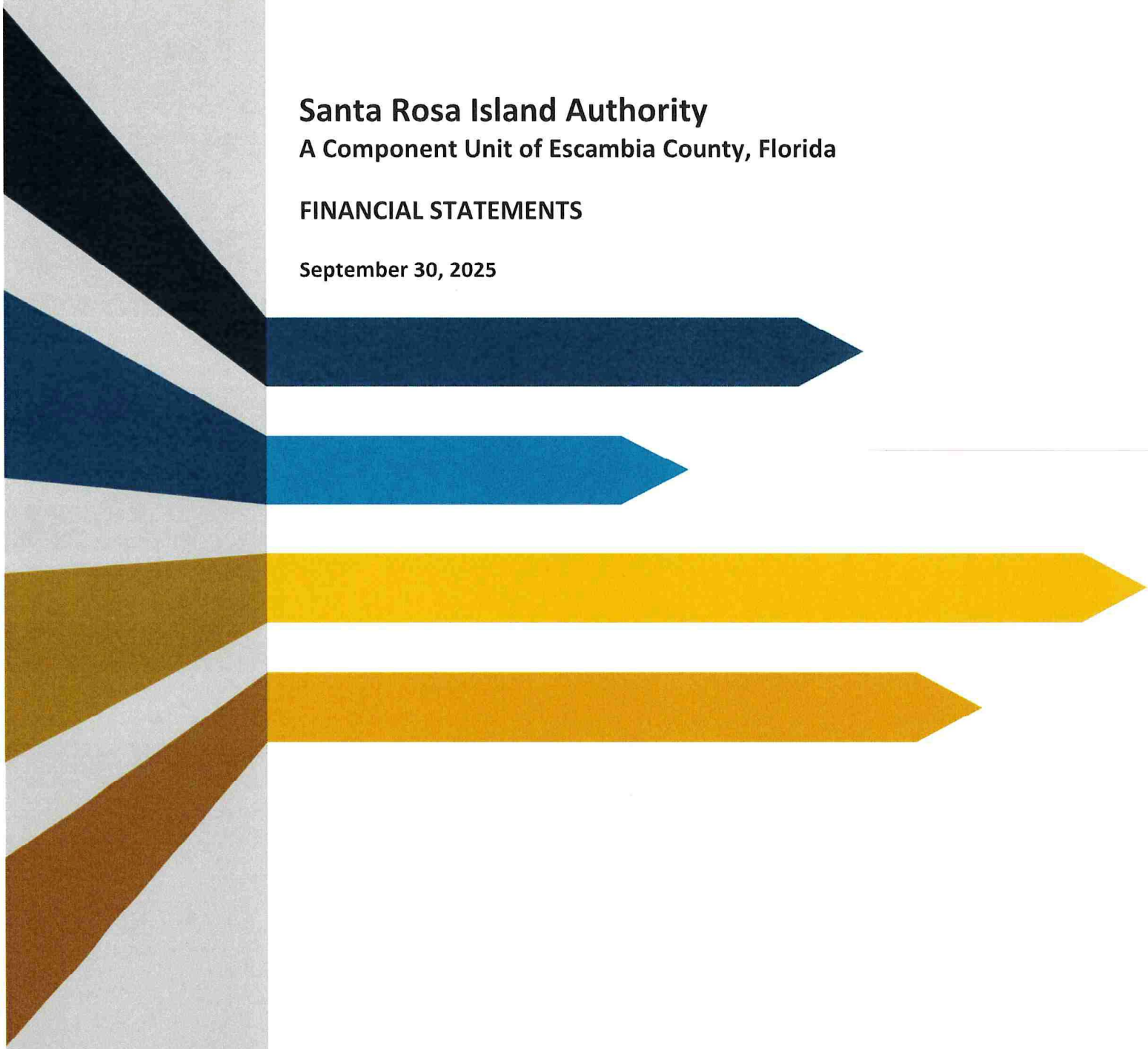
Fort Walton Beach, Florida
January 30, 2025

Santa Rosa Island Authority

A Component Unit of Escambia County, Florida

FINANCIAL STATEMENTS

September 30, 2025



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INDEPENDENT AUDITOR'S REPORT

To the Board Members and Chief Executive Officer
Santa Rosa Island Authority
Pensacola Beach, Florida

Opinion

We have audited the accompanying financial statements of the business-type activities of Santa Rosa Island Authority, a component unit of Escambia County, Florida, (hereinafter referred to as "Authority"), as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the business-type activities of the Authority as of September 30, 2025, and the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Financial Statements section of our report. We are required to be independence of the Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Schedule of Changes in Net OPEB Liability and Related Ratios, Schedules of Proportionate Share of Net Pension Liability, and Schedules of Contributions, as listed in the table of contents, be presented to supplement the financial statements. Such information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in

accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the Management Discussion and Analysis that accounting principles generally accepted in the United States of America requires to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Authority's basic financial statements. The Schedule of Revenue and Expenses – Budget and Actual is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The Schedule of Operating Revenue and Expenses – Budget and Actual is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Operating Revenues and Expenses – Budget and Actual is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated February 3, 2026, on our consideration of the Authority's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Fort Walton Beach, Florida
February 3, 2026

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Statement of Net Position

September 30,		**2025**
Assets		
Current assets		
Cash and cash equivalents	$	8,196,907
Accounts receivable, net of allowances for credit losses of $0		403,685
Unbilled receivables		31,850
Due from other governments		137,138
Prepaid expenses		55,910
Total current assets		8,825,490
Noncurrent assets		
Capital funds contingency - cash		7,221,089
Cash and cash equivalents - restricted		2,350,093
Investments - unrestricted		612,168
Capital assets, net		736,513
Total noncurrent assets		10,919,863
Deferred outflows of resources		
Other post-employment benefits		14,921
Pension		288,120
Total deferred outflows of resources		303,041
Total assets and deferred outflows of resources	$	20,048,394

The accompanying notes are an integral part of these financial statements.

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Statement of Net Position (Continued)

September 30,		2025
Liabilities		
Current liabilities		
Accounts payable	$	103,713
Accrued payroll		55,948
Other accrued liabilities		57,085
Total current liabilities		216,746
Noncurrent liabilities		
Compensated absences		260,307
Net pension liability		859,362
Obligation for other postemployment benefits		91,929
Total noncurrent liabilities		1,211,598
Total liabilities		1,428,344
Deferred inflows of resources		
Deferred revenue		342,381
Other post-employment benefits		36,377
Pension		231,527
Deferred consideration fees		470,405
Total deferred inflows of resources		1,080,690
Net position		
Net investment in capital assets		736,513
Restricted for island improvements - Portofino		2,101,673
Restricted for Quietwater restoration - BP		175,379
Restricted for other		73,441
Unrestricted		14,452,354
Total net position		17,539,360
Total liabilities, deferred inflows of resources, and net position	$	20,048,394

The accompanying notes are an integral part of these financial statements.

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Statement of Activities

For the year ended September 30,		**2025**
Operating revenue		
Lease fees		
Commercial	$	5,085,032
Residential		1,333,155
Other operating revenue		103,502
Total operating revenue		6,521,689
Operating expenses		
Personal services		1,813,777
Contractual and professional services		556,429
Supplies		25,293
Utilities		46,310
Advertising and promotion		684,118
Capital outlay		679,878
Other operating expense		326,110
Total operating expenses before depreciation		4,131,915
Depreciation		82,206
Total operating expenses		4,214,121
Operating income		2,307,568
Non-operating revenue (expenses)		
Grant revenues		149,588
Grant project expenses		(267,076)
Payments to Escambia County - fire and rescue		(206,000)
Interest income		537,679
Other income		49,415
Non-operating revenue (expenses), net		263,606
Change in net position		2,571,174
Net position, beginning of year		14,968,186
Net position, end of year	$	17,539,360

The accompanying notes are an integral part of these financial statements.

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Statement of Cash Flows

For the year ended September 30,		**2025**
Operating activities		
Cash received from lessees	$	6,474,131
Other operating receipts		103,502
Payments to vendors		(2,704,681)
Payments to employees		(1,590,348)
Net cash provided by (used in) operating activities		2,282,604
Noncapital financing activities		
Payments to Escambia County		(206,000)
Receipts for other non-operating revenues		200
Net cash provided by (used in) noncapital financing activities		(205,800)
Capital and related financing activities		
Acquisition and construction of capital assets		(87,945)
Cash received from other governments		477,848
Payments for other non-operating expenses		(267,076)
Net cash provided by (used in) capital and related financing activities		122,827
Investing activities		
Interest income		537,679
Purchase of investments		(24,539)
Net cash provided by (used in) investing activities		513,140
Net change in cash and cash equivalents		2,712,771
Cash and cash equivalents, beginning of year		15,055,318
Cash and cash equivalents, end of year	$	17,768,089

(continued)

The accompanying notes are an integral part of these financial statements.

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Statement of Cash Flows (Continued)

For the year ended September 30,		2025
Reconciliation of operating income to net cash provided by operating activities		
Operating income	$	2,307,568
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation		82,206
Other postemployment benefit obligation		(1,960)
Changes in operating assets and liabilities:		
Accounts and unbilled receivables		55,944
Prepaid expenses		(16,245)
Accounts payable		(383,954)
Accrued payroll		32,827
Other accrued liabilities		13,656
Compensated absences		122,059
Deferred revenue		84,191
Deferred consideration fees		(13,688)
Net cash provided by operating activities	$	2,282,604
Cash reconciliation		
Cash and cash equivalents	$	8,196,907
Capital funds contingency - cash		7,221,089
Cash and cash equivalents - restricted		2,350,093
Cash and cash equivalents, end of year	$	17,768,089

The accompanying notes are an integral part of these financial statements.

NOTE 1: ORGANIZATION

The Santa Rosa Island Authority ("Authority"), exists pursuant to the provisions of Chapter 24500, Laws of Florida, Special Acts of 1947, as amended. The Authority is the governing body of a portion of Santa Rosa Island and consists of five members appointed by the Board of County Commissioners of Escambia County, and one member elected by the leaseholders of Santa Rosa Island. The Authority has been constituted a body corporate and an agency of Escambia County and, accordingly, meets the criteria of a component unit and will be included in the Basic Financial Statements of Escambia County, Florida.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The Authority maintains its books and records under the accrual method of accounting. Under this method, revenue is recognized when earned rather than when received, and related expenses are recognized when they are incurred rather than when paid. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The Authority classifies fund equity into three components – net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

Net investment in capital assets – This component of fund equity consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of invested in capital assets, net of related debt. Rather, that portion of the debt is included in the same fund equity component as the unspent proceeds.

Restricted – This component of fund equity consists of constraints placed on fund equity imposed by creditors (such as through debt covenants), contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted – This component of fund equity consists of fund equity that does not meet the definition of "restricted" or "net investment in capital assets".

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The Authority is accounted for as an enterprise fund. Enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The Authority complies with generally accepted accounting principles (GAAP) and applies all relevant Governmental Accounting Standards Board (GASB) pronouncements.

Enterprise funds distinguish operating revenue and expenses from nonoperating items. Operating revenue and expenses generally result from providing services and producing and delivering goods in connection with an enterprise fund's principal ongoing operations. The principal operating revenue of the Authority are lease fees and related charges. Operating expenses of the Authority include personal services, contractual and professional services, supplies, utilities, advertising and promotion, capital outlay, other expenses and depreciation on capital assets. All revenue and expenses not meeting this definition are reported as nonoperating revenue and expenses.

Restricted Assets

Certain assets of the Authority are restricted for use by agreements with third parties; therefore, they are not available to be used at management's discretion. These restrictions include assets restricted by outside parties for beach renourishment and certain capital improvements as further discussed in Note 7.

When both restricted and unrestricted resources are available for use, it is the Authority's policy to use restricted resources first, then unrestricted resources as they are needed.

General Budget Policies

Prior to the beginning of each fiscal year, the Executive Director submits an operating budget to the Authority Board. The budget includes proposed expenses necessary for operation of the Authority and estimated revenue available to finance those expenses. Once approved by the Authority Board, the budget is submitted for approval by the Board of County Commissioners of Escambia County. The legal level of budgetary control is by total expenditures. Any amendments that alter total expenditures must be approved by the Authority Board and the Board of County Commissioners of Escambia County. All appropriations lapse at year end.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The budget is prepared on a basis that differs from generally accepted accounting principles as follows:

A. The budget does not include a provision for depreciation expense or for gain or loss from disposal of capital assets.

B. The budget includes a provision for capital outlay, which is not included in the results of operations under generally accepted accounting principles, except for certain non-capital items expensed by the Authority. These non-capital items include dredging, renourishment and improvements to property not owned by the Authority.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Authority considers all highly liquid debt instruments with a maturity of three months or less when purchased to be cash equivalents, excluding investments in the Local Government Surplus Funds Trust Fund Investment Pool.

Capital Assets

Capital assets are defined by the Authority as assets with an initial/individual cost of more than $1,000 and an estimated useful life in excess of two years. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Upon being placed into service, property, plant and equipment of the Authority are depreciated using the straight-line method over the estimated useful lives. Estimated useful lives for financial reporting purposes are as follows: transportation equipment, maintenance equipment, office equipment and miscellaneous: 3 – 10 years; and buildings and shelters: 10 – 40 years.

Compensated Absences

It is the Authority's policy to permit employees to accumulate a limited amount of earned but unused annual leave and, for those employees who have achieved retirement age or are entitled under a negotiated contract, a limited amount of earned but unused sick leave. Accordingly, the Authority records an accrual for earned but unused annual leave and sick leave.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Lease Fees

Lease fees, including consideration fees, are generally recognized as income over the lease term as it becomes due according to the provisions of the lease. Lease fees received but not yet earned according to the provisions of the lease are recorded as deferred revenue. The Authority has agreed to bill certain lease fees quarterly or monthly even though the full amount is due at the beginning of the renewal year. Amounts due from year-end through the lease renewal date are reflected as unbilled receivables on the accompanying Statement of Net Position.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes include a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources,* represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The items that qualify for reporting in this category are the items related to the pension and OPEB amounts reported in the Statement of Net Position. The deferred outflows of resources related to pension and OPEB amounts result generally from changes between the expected and actual experience of the pension and OPEB plans.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources,* represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Authority has four items, deferred revenue, deferred consideration fees, and pension and OPEB amounts, which qualify for reporting in this category. Deferred revenue and deferred consideration fees result from the collection of revenues in advance of the year for which they are due. The deferred inflows of resources related to pension and OPEB amounts result generally from changes between the expected and actual experience of the pension and OPEB plans.

Other Post-Employment Benefits

The Authority utilizes uniform reporting standards for other postemployment benefit (OPEB) expense and related liabilities, note disclosures, and required supplementary information (RSI) in annual financial reports of governmental entities. See Note 11 for a description of the OPEB expenses and liabilities.

Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, February 3, 2026. No subsequent events occurring after this date have been evaluated for inclusion in these consolidated financial statements.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Recently Issued and Implemented Accounting Pronouncements

GASB Statement No. 101, *Compensated Absences*. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The Authority implemented this statement in the current year. The implementation did not result in a restatement of beginning net position; however, additional accruals for short-term and long-term compensated absences were made at year-end.

NOTE 3: CASH AND INVESTMENTS

The Authority maintains deposits with "Qualified Public Depositories" as defined in Chapter 280, Florida Statutes. All Qualified Public Depositories must place with the Treasurer of the State of Florida securities in accordance with collateral requirements determined by the State's Chief Financial Officer. In the event of default by a Qualified Public Depository, the State Treasurer will pay public depositors all losses. Losses in excess of insurance and collateral will be paid through assessments between all Qualified Public Depositories.

Under this method, all of the Authority's deposits are fully insured or collateralized at the highest level of security as defined by GASB, Statement Number 40, *Deposits and Investment Disclosures (An Amendment of GASB, Statement Number 3).*

The Authority is authorized to invest in financial instruments as established by Section 218.415, Florida Statutes. The authorized investments include among others direct obligations of the U.S. Treasury; the Local Government Surplus Funds Trust Fund as created by Section 218.405, Florida Statutes; SEC registered money market funds with the highest credit quality rating from a nationally recognized rating agency; and interest-bearing time deposits or savings accounts in authorized financial institutions.

In accordance with GAAP, certificate of deposits are considered a nonparticipating interest-earning investment contract and is appropriately reported in the financial statements at cost. The following is a summary of the Authority's investments:

September 30,		**2025**	**Credit Risk**	**Maturities**
Certificate of deposit	$	612,168	not rated	03/20/26

NOTE 3: CASH AND INVESTMENTS (Continued)

Concentration risk – The Authority places no limit on the amount the Authority may invest in any one issuer.

Interest rate risk –The Authority does not have a formal policy for addressing interest rate risk; however, investments are made with discretion to seek reasonable returns, preserve capital, and in general, avoid speculative investments. The Authority manages its exposure to declines in fair values from interest rate changes by reviewing the portfolio on an ongoing basis for changes in effective yield rates.

Custodial credit risk – For an investment, custodial credit risk is the risk that the Authority will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. The Authority has no formal policy for custodial risk. None of the investments listed above are exposed to custodial credit risk because their existence is not evidenced by securities that exist in physical or book entry form.

NOTE 4: CAPITAL ASSETS

The following is a summary of changes in the capital assets for the year ended September 30, 2025:

September 30,	2024	Additions	Transfers and Retirements	2025
Capital assets not being depreciated:				
Construction work in progress	$ -	$ 21,345	$ -	$ 21,345
Total capital assets not being depreciated	-	21,345	-	21,345
Other capital assets:				
Buildings	1,077,391	-	-	1,077,391
Other improvements	228,426	53,590	-	282,016
Equipment	281,573	13,010	-	294,583
Total other capital assets	1,587,390	66,600	-	1,653,990
Less accumulated depreciation for:				
Buildings	(684,827)	(22,979)	-	(707,806)
Other improvements	(40,484)	(18,097)	-	(58,581)
Equipment	(131,305)	(41,130)	-	(172,435)
Total other capital assets	(856,616)	(82,206)	-	(938,822)
Other capital assets, net	730,774			715,168
Total capital assets, net	$ 730,774	$ 5,739	$ -	$ 736,513

NOTE 5: LONG-TERM LIABILITIES

The Authority has a compensated absence liability for unpaid leave.

Changes in long-term liabilities were as follows:

September 30,	2024	Additions	Reductions	2025	Amount Due Within One Year
Compensated absences	$ 138,248	$ 122,118	$ 59	$ 260,307	$ 21,534
	$ 138,248	$ 122,118	$ 59	$ 260,307	$ 21,534

NOTE 6: LEASING ACTIVITIES

Substantially all of the Authority's revenue is derived from leasing activities. The Authority leases the land of Santa Rosa Island to residents and businesses on the Island but does not convey ownership. The Authority's policy is to report all leases as operating leases since the land of the island is not recorded as an asset on the financial statements and the leases do not meet the criteria of a capital lease.

Most residential and many commercial leases are for a period of 99 years. Many of these 99-year leases have options to renew for another 99-year term. Some leases, particularly those for restaurants and concessions, are generally for a shorter period. Each lease provides that any construction on the premises must be performed within an established length of time, and detailed plans and specifications must be approved by the Authority before a building permit is issued. Failure to pay any rentals due or failure to comply with any other covenants of the lease constitutes a violation under the terms of the lease and the Authority may repossess the land and the improvements after required notice if the lessee fails to correct the default.

Certain leases have a provision that allows for an increase in minimum lease fees every five years in proportion to the consumer price index (CPI). In 2021, the Authority's Board approved a total increase of 7.7% for the lease years from 2021 – 2025. The Authority implemented increases of 1.7% in 2022 and 2% in 2023 - 2025. Subsequent to year end, the Authority's board voted not to implement a CPI increase for 2026.

In 2015, the Authority's Board approved a lease fee reduction policy to reduce all residential and commercial lease fees by 50% effective October 1, 2015. This reduction was approved in connection with Escambia County assuming responsibility for the public works and public safety departments on Santa Rosa Island. During the current year, the Board modified the lease fee reduction policy, effective October 1, 2025, to reduce all residential and commercial lease fees by establishing a collection rate of only 75% of the fees due.

NOTE 6: LEASING ACTIVITIES (Continued)

The resulting increase in lease fees is expected to be utilized to reimburse the County for all costs incurred for the provision of fire protection services. The policy is further contingent upon the County continuing to operate a fire station on Santa Rosa Island to provide full-time fire protection services and the County adopting a resolution to eliminate the apportionment of costs (fire assessment) for the provision of fire protection services on Pensacola Beach.

The following is a schedule of estimated future minimum rentals to be received under these leases for the periods ending September 30.

2026	$ 2,957,453
2027	2,957,453
2028	2,957,453
2029	2,957,453
2030	2,957,453

The following is a schedule of the number of residential and commercial leaseholders as of:

September 30,	2025
Residential	3,889
Commerical	172

NOTE 7: RESTRICTED NET POSITION

Restricted net position is comprised of two primary components: Portofino island improvement funds and certain claim proceeds related to the BP oil spill. The Portofino restricted funds are derived from a portion of the Portofino lease and must be used for future Island improvements. As of September 30, 2025, the restricted Portofino funds equal $2,101,673.

In addition, the Authority also considers certain funds received from BP in prior years relating to the Deepwater Horizon Oil Spill as restricted for the restoration of the Quietwater Beach area. These amounts total $175,379 at September 30, 2025.

The Authority also has certain funds set aside for maintaining Sabine Park and Morgan Park, including paying mitigation expenses. The other restricted balances totaled $38,888 and $34,553 at September 30, 2025 for Sabine Park and Morgan Park, respectively.

In addition to restricted net position, the Authority has also designated certain unrestricted net asset amounts for future contingencies and beach renourishment. These amounts total $9,221,089 as of September 30, 2025 and are included in unrestricted net position on the accompanying Statement of Net Position. At September 30, 2025, the Authority's unrestricted, undesignated net position totals approximately $5.6 million.

NOTE 8: RISK MANAGEMENT

The Authority is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The Authority has established a self-insurance program to cover its risk of loss related to general liability claims and natural disasters. As of September 30, 2025, the Authority has set aside $1,121,089 in contingency funds to cover any claims that may be filed or other emergencies for which cash flow, particularly in off-seasons, might not be sufficient to cover. This amount is included in the designated net position amount identified in Note 7.

The sovereign immunity limits of the State of Florida restrict general liability claims to $100,000. General liability claims above $100,000 would have to be approved by the State Legislature. The Authority participates in the Escambia County self-insurance program to cover its risks of loss related to workers' compensation claims. The Authority pays an annual premium to the program for its coverage. Details of this self-insurance program can be found in the Escambia County, Florida Comprehensive Annual Financial Report. The Authority continues to carry commercial insurance for risks of loss, including property insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 9: FEDERAL AND STATE GRANT PROJECTS

The Authority has entered into various grant agreements with the Federal Emergency Management Agency to fund the elevation of certain properties on Santa Rosa Island. The total of the award agreements approximates $2.4 million. During 2025, the Authority did not incur any expenses related to this program. Progress on the project for the final impacted property related to is pending resolution of disagreements between the homeowner and contractor. No revenue or expenses was recognized in the current year related to this transaction.

The Authority has been awarded grant funds from the State of Florida for beach re-nourishment and restoration. The original maximum amount to be received under the three grants totaled $515,000. During the year ended September 30, 2025, one of the grants was amended for an additional $15.195 million. The grants require a total match of approximately $15.6 million. During 2025, the Authority incurred approximately $267,000 of expenses related to this program, of which 50% was paid back to the Authority by the State.

Revenue recognized under these federal and state grants totaled $149,588 for the year ended September 30, 2025.

NOTE 10: PENSION PLAN

Essentially all regular employees of the Authority are covered by the Florida Retirement System Pension Plan and Retiree Health Insurance Subsidy Program.

Plan Descriptions, Membership and Plan Benefits, and Contribution Requirements

Plan Descriptions

The Florida Retirement System (FRS) is a cost-sharing, multiple-employer retirement system. The FRS was created in Chapter 121, Florida Statutes, to provide a defined benefit pension plan for participating public employees. The FRS was amended in 1998 to add the Deferred Retirement Option Program (DROP) under the defined benefit plan and amended in 2000 to provide a defined contribution plan alternative to the defined benefit plan for FRS members effective July 1, 2002. This integrated defined contribution pension plan is the FRS Investment Plan (INV). Chapter 112, Florida Statutes, established the Retiree Health Insurance Subsidy (HIS) Program, a cost-sharing multiple-employer defined benefit pension plan, to assist retired members of any state-administered retirement system in paying the costs of health insurance.

The FRS, HIS, and INV are administered by the Florida Department of Management Services, Division of Retirement. Provisions relating to FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112 Part IV, Florida Statutes; Chapter 238, Florida Statutes; and FRS Rules, Chapter 60S, Florida Administrative Code. The Florida Legislature has the authority to establish and amend retirement legislation and related bills of significance to members of the FRS and HIS plans (including benefit terms and contribution rates). Passed bills are presented to the Governor of Florida and approved before they may be enacted into law.

The FRS, HIS, and INV financial information is included in the Florida Retirement System (System) Pension Plan and Other State Administered Systems Annual Comprehensive Financial Report (ACFR). The System ACFR, including audited financial information to support the Schedules of Employer Allocations and Schedules of Pension Amounts by Employer, are available online at http://www.dms.myflorida.com/workforce_operations/retirement/publications.

The System ACFR and actuarial reports may also be obtained by contacting the Division of Retirement by mail or phone at:

Division of Management Services
Division of Retirement
Bureau of Research and Member Contributions
P.O. Box 9000
Tallahassee, FL 32315-9000
850-907-6500 or toll-free 844-377-1888

NOTE 10: PENSION PLAN (Continued)

Membership and Plan Benefits - FRS

The FRS has several classes of membership applicable to the Authority, including regular class, senior management and DROP. Employees enrolled in the FRS prior to July 1, 2011, vest at six years of creditable service and are eligible for normal retirement benefits at age 62 or at any age after 30 years of service. Employees enrolled in the Plan on or after July 1, 2011, vest at eight years of creditable service and are eligible for normal retirement benefits at age 65 or any time after 33 years of creditable service. Retirees receive a lifetime pension benefit with joint and survivor payment options. The FRS also includes an early retirement provision but imposes a penalty for each year a member retires before the normal retirement date. Benefits are computed on the basis of age, average final compensation, creditable years of service, and accrual value by membership class.

As provided in Section 121.101, Florida Statutes, if the member is initially enrolled in the FRS before July 1, 2011, and all service credit was accrued before July 1, 2011, the annual cost-of-living adjustment is 3 percent per year. If the member is initially enrolled before July 1, 2011, and has service credit on or after July 1, 2011, there is an individually calculated cost-of-living adjustment. The annual cost-of-living adjustment is a proportion of 3 percent determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement multiplied by 3 percent. Plan members initially enrolled on or after July 1, 2011, will not have a cost-of-living adjustment after retirement.

A DROP was established effective July 1, 1998, subject to provisions of Section 121.091, Florida Statutes. It permits employees eligible for normal retirement under the FRS to defer receipt of monthly benefit payments while continuing employment with an FRS participating employer. An employee may participate in DROP for a period not to exceed 60 months after electing to participate, except certain instructional personnel may participate for up to 96 months. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest. The net pension liability does not include amounts for DROP participants, as these members are considered retired and are not accruing additional pension benefits.

Membership and Plan Benefits - HIS

HIS membership is available to all members within the FRS plan. The benefit is a monthly payment to assist retirees of State-administered retirement systems in paying their health insurance costs. Eligible retirees and beneficiaries received a monthly HIS payment equal to the number of years of service credited at retirement multiplied by $7.50. The minimum payment is $45 and the maximum payment is $225 per month, pursuant to Section 112.363, Florida Statutes. To be eligible to receive a HIS benefit, a retiree under a State administered retirement system must provide proof of eligible health insurance coverage, which can include Medicare.

NOTE 10: PENSION PLAN (Continued)

Contribution Requirements

Employer contributions rates are actuarially recommended but set, and may be amended, by the Florida Legislature. These rates are a percentage of covered payroll. The FRS and HIS contribution rates were as follows:

	Employee Required Contribution	Employer Required Contribution	Total Required Contribution
Regular employees:			
October 1, 2024 through June 30, 2025	3.00%	13.63%	16.63%
July 1, 2025 through September 30, 2025	3.00%	14.03%	17.03%
Employees in the Deferred Retirement Option Program (DROP):			
October 1, 2024 through June 30, 2025	n/a	21.13%	21.13%
July 1, 2025 through September 30, 2025	n/a	22.02%	22.02%
Senior Management Service Class (SMSC):			
October 1, 2024 through June 30, 2025	3.00%	34.52%	37.52%
July 1, 2025 through September 30, 2025	3.00%	33.24%	36.24%

Employer rates include 2% for the HIS program. In addition, regular employees are required to contribute an amount equal to 3% of their salary as retirement contributions. Members participating in the DROP are not required to make 3% contributions. The Authority's contributions to the Plan totaled $163,396 for the year ended September 30, 2025.

FRS and HIS Significant Assumptions and Rate of Return

Basis of Accounting

Information about the FRS and HIS assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fiduciary net position can be found in the System ACFR. The System ACFR is available online or can be obtained as mentioned previously The FRS and HIS fiduciary net position and additions to/deductions from the fiduciary net position have been determined based on the System's records, which utilize the flow of economic resources measurement focus and accrual basis of accounting. For this purpose, benefit payments (including refund of employee contributions) are recognized when due and payable. Investments are reported at fair value. Contributions are recognized as revenue when due, pursuant to statutory and contractual requirements. There have been no significant changes since the publication of the System ACFR.

NOTE 10: PENSION PLAN (Continued)

Actuarial Methods and Assumptions

The FRS Actuarial Assumption Conference is responsible for setting the assumptions used in the funding valuations of the defined benefit pension plan pursuant to section 216.136(10), Florida Statutes. The division determines the assumptions in the valuations for GASB 67 reporting purposes. The FRS Pension Plan's GASB 67 valuation is performed annually. The HIS Program has a valuation performed biennially that is updated for GASB reporting in the year a valuation is not performed. The most recent experience study for the FRS Pension Plan was completed in 2025 for the period July 1, 2018, through June 30, 2023. Because the HIS is funded on a pay-as-you-go basis, no experience study has been completed for that program. The actuarial assumptions that determined the total pension liability for the HIS program were based on certain results of the most recent experience study for the FRS Pension Plan.

The total pension liability for each cost-sharing defined benefit plan was determined using the individual entry age actuarial cost method. Inflation increases for both plans is assumed at 2.40%. Payroll growth, including inflation, for both plans is assumed at 3.50%. Both the discount rate and long-term expected rate of return used for FRS investments is 6.7%. The plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return.

Because the HIS program uses a pay-as-you-go funding structure, a municipal bond rate of 5.20% was used to determine its total pension liability for the program (Bond Buyer General Obligation 20-Bond Municipal Bond Index). Mortality assumptions for both the FRS Pension Plan and the HIS Program were based on the PUB-2010 base table (refer to the valuation reports for more information).

As of June 30, 2025, the municipal rate used by HIS increased from 3.93 percent to 5.20 percent.

Long-Term Rate of Return

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in October 2025 the FRS Actuarial Assumption Conference reviewed assumptions by Milliman's Capital Markets assumption team and Aon Hewitt Investment Consulting. Each asset class assumption is based on a consistent set of underlying assumptions and includes an adjustment for the inflation assumption. These assumptions are not based on historical returns but instead are based on a forward-looking capital market economic model.

NOTE 10: PENSION PLAN (Continued)

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Annual Arithmetic Return
Cash	1.00%	3.2%
Fixed Income	29.00%	5.5%
Global Equity	45.00%	8.5%
Real Estate (Property)	12.00%	8.4%
Private Equity	11.00%	12.4%
Strategic Investments	2.00%	6.5%
Total	100.00%	

The HIS is essentially funded on a pay-as-you-go basis. As such, there is no assumption for a long-term expected rate of return on a portfolio, no assumptions for cash flows into and out of the plan or assumed asset allocation.

District's Share of Net Pension Liability

Employers participating in the FRS and HIS were provided pension allocation schedules for use in recording their proportionate share of the FRS and HIS net pension liability (NPL), deferred outflows of resources, deferred inflows of resources, and pension expense at measurement date June 30, 2025. The underlying financial information used to prepare the pension allocation schedules is based on the same basis as mentioned previously.

At September 30, 2025, the Authority reported a liability of $859,362 for its proportionate share of the net pension liability of the FRS and HIS. The net pension liability was measured as of June 30, 2025, respectively, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2025.

The Authority's proportionate share was calculated using the retirement contributions for employees that were members of the FRS and HIS during the measurement year ended June 30, 2025. The aggregate employer contribution amounts for the fiscal year ended June 30, 2025, in the pension allocation schedules agree to the total employer contribution amounts reported in the System ACFR.

For the year ended September 30, 2025, the Authority recognized pension expense of $38,867 related to the FRS and $10,348 related to the HIS.

NOTE 10: PENSION PLAN (Continued)

At September 30, 2025, the Authority reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

September 30, 2025				
	FRS		HIS	
Description	Def Outflows	Def Inflows	Def Outflows	Def Inflows
Differences between expected and actual experience	$ 62,014	$ -	$ 1,664	$ 442
Changes of assumptions	67,423	-	2,467	67,425
Net difference between projected and actual investment earnings	-	96,937	-	232
Changes in proportion	102,621	62,279	16,937	4,212
Authority contributions subsequent to the measurement date	29,790	-	5,204	-
Total	$ 261,848	$ 159,216	$ 26,272	$ 72,311

Deferred outflows of resources of $34,994 are reported by the Authority for employer contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2025. Deferred outflows of resources of $40,123 for the year ended September 30, 2024, were recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2025.

Other amounts reported as deferred outflows of resources and inflows of resources related to pensions will be recognized as pension expense as follows:

Fiscal Year Ending September 30,	FRS	HIS	Net
2025	$ 99,085	$ (11,092)	$ 87,993
2026	(14,100)	(14,110)	(28,210)
2027	(7,706)	(11,454)	(19,160)
2028	(4,437)	(8,981)	(13,418)
2029	-	(5,606)	(5,606)
Thereafter	-	-	-

NOTE 10: PENSION PLAN (Continued)

The following table presents information on the Authority's proportionate share of the FRS and HIS.

	FRS	HIS	Total
Proportionate Share of Net Pension:			
September 30, 2025	$ 580,602	$ 278,760	$ 859,362
Authority's proportion at September 30, 2025	0.001871%	0.002175%	

Discount Rate Sensitivity Analysis

The following tables demonstrate the sensitivity of the Authority's proportionate share of the net pension liability to changes in the discount rate. The sensitivity analysis shows the impact if the discount rate was 1 percent higher or 1 percent lower than the current discount rate at September 30, 2025.

FRS Net Pension Liability			HIS Net Pension Liability		
	Current			Current	
1% Decrease	Discount Rate	1% Increase	1% Decrease	Discount Rate	1% Increase
5.70%	6.70%	7.70%	4.20%	5.20%	6.20%
$1,139,423	$580,602	$112,095	$314,346	$278,760	$248,914

NOTE 11: OTHER POST-EMPLOYMENT BENEFITS

Plan Description: The Authority participates in the benefit plans and programs of Escambia County, Florida (the "County"). Pursuant to Section 112.0801 Florida Statutes, the Authority is required to provide eligible retirees (as defined in the County's pension plans) the opportunity to participate in this Plan at the same cost that is applicable to active employees. Eligible retirees must be drawing an immediate benefit from their respective pension plan and be enrolled in medical coverage prior to retirement. Surviving spouses of participants are allowed access to the Plan but must pay the full premium. Benefit provisions for the Plan were established by the County's Board of Directors and may only be amended by the County's Board of Directors. The County does not issue stand-alone financial statements for this Plan. All financial information related to the Plan is accounted for in the County's basic financial statements.

Funding Policy: The Authority is funding the post employee benefits on a pay-as-you-go basis. Contribution rates for the Plan are established by the County annually. For the fiscal year ended September 30, 2025, the Authority actuarily contributed approximately $3,500. Blended premium rates for active and retired employees combined provide an implicit subsidy for retirees because on actual basis, their current and future claims are expected to result in higher costs to the Plan than those of active employees. The current year contribution represents an estimate of this implied subsidy.

NOTE 11: OTHER POST-EMPLOYMENT BENEFITS (Continued)

Plan Membership: At October 1, 2025, OPEB membership consisted of the following:

	SRIA
Inactive members currently receiving benefits	12
Active members	7
Total	19

The Authority's covered payroll constituted approximately 0.75%, for the year ended September 30, 2025 of the total payroll costs for all entities included in the actuarial calculation. Accordingly, the County has allocated approximately 0.75% of the actuarially calculated amounts to the Authority in fiscal year 2025.

Actuarial Assumptions and Other Inputs: The total OPEB liability in the September 30, 2025 actuarial assumptions and other inputs, applied to all period in the measurement, unless otherwise specified:

Inflation	2.50 percent
Salary increases	3.40 percent to 7.80 percent, including inflation
Discount rate	3.81 percent
Health care cost trend rates	Getzen Model, with trend starting at 6.25% (0% for premiums to reflect actual increase)and gradually decreasing to an ultimate trend rate of 4.00%.

The discount rate was based on an index rate for 20-year tax-exempt general obligation municipal bonds with an average AA credit rating or higher.

Mortality rates were taken from adjusted Pub-2010 mortality tables published by the Society of Actuaries with generational mortality improvements using Scale MP-2018. They are based on the results of a stateside experience study covering the period 2013 through 2018.

At September 30, 2025, the Authority reported a net OPEB liability of $91,929. The GASB 75 information has been provided as of the September 30, 2023, measurement date.

NOTE 11: OTHER POST-EMPLOYMENT BENEFITS (Continued)

The change in net OPEB liability for the year ended September 30, 2025 is as follows:

	Increase (Decrease) Net OPEB Liability
Balance as of September 30, 2024	$ 85,045
Changes for the year:	
Service cost	2,843
Interest	2,796
Changes in assumptions	4,722
Benefit payments	(3,477)
Net Change in OPEB	6,884
Balance as of September 30, 2025	$ 91,929

Changes in assumptions and other inputs reflect a change in the discount rate from 4.63% as of September 30, 2024 to 3.81% as of September 30, 2025. The methods, assumptions, and participant data used are detailed in the actuarial valuation report the fiscal year ended September 30, 2025. These calculations are based in the Entry Age Normal cost method required by GASB 75.

Sensitivity of the Net OPEB Liability: The following table represents the Authority's total and net OPEB liability calculated using the discount rate of 3.81%, as well as what the Authority's net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (2.81%) or one percentage point higher (4.81%) than the current rate:

	1% Decrease (2.81%)	Discount Rate (3.81%)	1% Increase (4.81%)
Net OPEB liability	$ 100,290	$ 91,929	$ 83,434

NOTE 11: OTHER POST-EMPLOYMENT BENEFITS (Continued)

The following table represents the Authority's total and net OPEB liability calculated using the health care cost trend rate of 6.25% decreasing to 4.00%, as well as what the Authority's net OPEB liability would be if it were calculated using a health care cost trend rate that is one percentage point lower (5.00% decreasing to 3.00%) or one percentage point higher (7.00% decreasing to 5.00%) than the current rate:

	1% Decrease (5.25% decreasing to 3.00%)	Healthcare Cost Trend (6.25% decreasing to 4.00%)	1% Increase (7.25% decreasing to 5.00%)
Net OPEB liability	$ 86,424	$ 91,929	$ 98,479

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the fiscal year ended September 30, 2025, the Authority recognized OPEB benefit of $2,000.

In addition, the Authority reported deferred outflows of resources and deferred inflows of resources related to the OPEB plan from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 14,415
Changes in assumptions and other inputs	11,525	21,962
Estimated benefits paid after the measurement date	3,396	-
Total	$ 14,921	$ 36,377

NOTE 11: OTHER POST-EMPLOYMENT BENEFITS (Continued)

The deferred outflows of resources related to OPEB, totaling $3,396, which result from Authority contributions subsequent to the measurement date, will be recognized as a reduction of the net OPEB liability in the fiscal year ending September 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the OPEB plan will be recognized in the expense as follows:

Fiscal Year Ending September 30,	
2026	$ (5,174)
2027	(4,002)
2028	(4,059)
2029	(4,078)
2030	(4,733)
Thereafter	(2,806)

NOTE 12: RELATED PARTY TRANSACTIONS

The Authority reimburses Escambia County for Pensacola Beach trolley services, which totaled $232,470 for the year ended September 30, 2025. In addition, the Authority pays Escambia County for its employees' workers' compensation insurance and health and life insurance. During the year ended September 30, 2025, the Authority expended $1,686 for workers' compensation insurance and $164,833 for health and life insurance. The Authority also reimbursed the County $206,000 for fire and rescue services during the year ended September 30, 2025. There were no amounts due to the County at September 30, 2025.

NOTE 13: COMMITMENTS AND CONTINGENCIES

Grants Contingencies

The Authority has received federal and state financial assistance for costs related to capital improvements and disaster assistance on Santa Rosa Island. The disbursement of funds received under these programs is subject to review and audit by grantor agencies. Any disbursements disallowed by these agencies could become a liability of the Authority. In the opinion of management, any such claims should not have a material adverse effect on the financial statements.

NOTE 13: COMMITMENTS AND CONTINGENCIES (Continued)

Windstorm

The insurance policy for windstorm coverage includes a deductible amount for named hurricane storms estimated at approximately $64,000. In addition, the Authority's windstorm policy is underwritten by the State of Florida's Citizens Property Insurance Corporation (Citizens). In the event Citizens incurs a deficit that exceeds the amount collected via regular premiums, an emergency assessment may be levied. The Authority may be required to pay substantially more in insurance premiums relating to the year for which the emergency assessment is levied.

Litigation

The Authority is involved in various lawsuits and claims incidental to the normal course of its operations. In the opinion of management, the ultimate liability, if any, resulting from such litigation will not materially affect the financial position or results of operations of the Authority.

SUPPLEMENTARY INFORMATION

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Schedule of Changes in the Net OPEB Liability and Related Ratios
(Last 10 Fiscal Years)

September 30,	2025	2024	2023	2022	2021	2020	2019	2018
Total OPEB Liability:								
Service cost	$ 2,843	$ 3,201	$ 4,602	$ 4,855	$ 4,235	$ 4,966	$ 4,907	$ 5,051
Interest	2,796	3,492	2,121	2,416	2,473	3,628	3,195	2,814
Changes of benefit terms	-	1,285	-	-	-	-	-	-
Difference between expected and actual experience	-	(11,989)	-	(8,558)	-	(6,024)	-	-
Changes of assumptions and other inputs	4,722	(12,917)	(17,266)	14,927	1,327	(1,834)	(2,654)	(3,243)
Benefit payments	(3,477)	(5,003)	(5,029)	(5,511)	(4,819)	(4,755)	(4,358)	(3,565)
Net change in total OPEB liability	6,884	(21,931)	(15,572)	8,129	3,216	(4,019)	1,090	1,057
Total OPEB liability, beginning	85,045	106,976	122,548	114,419	111,203	115,222	114,132	113,075
Total OPEB liability, ending	$ 91,929	$ 85,045	$ 106,976	$ 122,548	$ 114,419	$ 111,203	$ 115,222	$ 114,132
Covered employee payroll	$ 953,776	$ 866,196	$ 788,566	$ 698,414	$ 698,414	$ 734,288	$ 665,479	$ 665,279
Net OPEB liability as a percentage of covered employee payroll	9.64%	9.82%	13.57%	17.55%	16.38%	15.14%	17.31%	17.16%

Note: Data was unavailable prior to 2018.

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Schedule of Proportionate Share of Net Pension Liability – Florida Retirement System (Last 10 Fiscal Years)

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Authority's proportion of the net pension liability (asset)	0.001871%	0.001515%	0.001601%	0.001711%	0.002135%	0.001797%	0.001892%	0.001833%	0.001811%	0.002740%
Authority's proportionate share of the net pension liability (asset)	$ 580,602	$ 586,203	$ 638,001	$ 636,661	$ 161,262	$ 779,064	$ 651,585	$ 552,053	$ 535,669	$ 691,797
Authority's covered - employee payroll	$ 950,845	$ 838,460	$ 810,487	$ 744,239	$ 727,429	$ 687,026	$ 684,934	$ 661,267	$ 740,857	$ 1,056,855
Authority's proportionate share of the net pension liability (asset) as a percentage of its own covered-employee payroll	61.06%	69.91%	78.72%	85.55%	22.17%	113.40%	95.13%	83.48%	72.30%	65.46%
FRS Plan fiduciary net position as a percentage of the total pension liability	87.26%	83.70%	82.38%	82.89%	96.40%	78.85%	82.61%	84.26%	83.89%	84.88%

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Schedule of Contributions –
Florida Retirement System (Last 10 Fiscal Years)

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Contractually required contribution	$ 111,699	$ 85,808	$ 77,025	$ 73,015	$ 81,328	$ 59,722	$ 58,666	$ 52,234	$ 47,144	$ 66,814
Contributions in relation to the contractually required contribution	111,699	85,808	77,025	73,015	81,328	59,722	58,666	52,234	47,144	66,814
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Authority's covered-employee payroll	$ 971,898	$ 887,687	$ 796,896	$ 745,149	$ 741,508	$ 685,191	$ 692,529	$ 662,148	$ 658,625	$ 987,552
Contributions as a percentage of covered-employee payroll	11.49%	9.67%	9.67%	9.80%	10.97%	8.72%	8.47%	7.89%	7.16%	6.77%

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Schedule of Proportionate Share of Net Pension Liability – Health Insurance Subsidy Program (Last 10 Fiscal Years)

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Authority's proportion of the net pension liability (asset)	0.002175%	0.002097%	0.002100%	0.002044%	0.002094%	0.001974%	0.002070%	0.002027%	0.002066%	0.003198%
Authority's proportionate share of the net pension liability (asset)	$ 278,760	$ 314,569	$ 333,543	$ 216,519	$ 256,871	$ 241,000	$ 231,642	$ 214,524	$ 220,892	$ 372,749
Authority's covered - employee payroll	$ 950,845	$ 838,460	$ 810,487	$ 744,239	$ 727,429	$ 687,026	$ 684,934	$ 661,267	$ 740,857	$ 1,056,855
Authority's proportionate share of the net pension liability (asset) as a percentage of its own covered-employee payroll	29.32%	37.52%	41.15%	29.09%	35.31%	35.08%	33.82%	32.44%	29.82%	35.27%
FRS Plan fiduciary net position as a percentage of the total pension liability	6.36%	4.80%	4.12%	4.81%	3.56%	3.00%	2.63%	2.15%	1.64%	0.97%

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Schedule of Contributions –
Health Insurance Subsidy Program (Last 10 Fiscal Years)

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Contractually required contribution	$ 19,438	$ 17,754	$ 13,816	$ 12,369	$ 12,309	$ 11,374	$ 11,496	$ 10,992	$ 10,933	$ 16,393
Contributions in relation to the contractually required contribution	19,438	17,754	13,816	12,369	12,309	11,374	11,496	10,992	10,933	16,393
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Authority's covered-employee payroll	$ 971,898	$ 887,687	$ 796,896	$ 745,149	$ 741,508	$ 685,191	$ 692,529	$ 662,148	$ 658,625	$ 987,552
Contributions as a percentage of covered-employee payroll	2.00%	2.00%	1.73%	1.66%	1.66%	1.66%	1.66%	1.66%	1.66%	1.66%

NOTE 1: OPEB PLAN

The actuarial methods and assumptions used to calculate the total OPEB liability are described in Note 11 to the financial statements.

The net OPEB liability amount presented for each fiscal year was determined as of September 30 measurement date prior to the fiscal year-end.

The schedule is intended to present ten years of data. Additional years of data will be presented as they become available.

The Authority has not presented a Schedule of Contributions since an actuarially determined contribution has not been calculated and there is no contractually or statutorily determined contribution applicable to the Authority.

NOTE 2: PENSION PLAN

The actuarial methods and assumptions used to calculate the total pension liability (asset) are described in Note 10 to the financial statements.

The net pension liability amounts presented for each fiscal year were determined as of the June 30 measurement date prior to the fiscal year-end.

HIS: The discount rate was modified to reflect the change in the value of the municipal bond index between GASB measurement dates.

Chapter 2023-193, Laws of Florida (Senate Bill 7024), increased the level of monthly benefits from $5 times years of service to $7.50, with an increased minimum of $45 and a maximum of $225. This change applies to all years of service for both members currently receiving benefits and members not yet receiving benefits.

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Schedule of Operating Revenue and Expenses – Budget and Actual

For the year ended September 30, **2025**

	Actual (GAAP Basis)	Adjustment to Budgetary Basis	Actual (Budgetary Basis)	Budget	Variance Favorable (Unfavorable)
Operating revenue					
Lease fees					
Commercial	$ 5,085,032	$ -	$ 5,085,032	$ 4,183,394	$ 901,638
Residential	1,333,155	-	1,333,155	1,363,688	(30,533)
Interest income	11,626	-	11,626	-	11,626
Other operating revenue	91,876	-	91,876	-	91,876
Total operating revenue	6,521,689	-	6,521,689	5,547,082	974,607
Operating expenses					
Personal services	1,813,777	-	1,813,777	1,789,068	(24,709)
Contractual and professional services	556,429	-	556,429	1,278,346	721,917
Supplies	25,293	-	25,293	48,235	22,942
Utilities	46,310	-	46,310	71,400	25,090
Advertising and promotion	684,118	-	684,118	1,179,250	495,132
Capital outlay	679,878	87,945	767,823	1,536,000	768,177
Other operating expense	326,110	-	326,110	378,950	52,840
Total operating expenses before depreciation	4,131,915	87,945	4,219,860	6,281,249	2,061,389
Depreciation	82,206	(82,206)	-	-	-
Total operating expenses	4,214,121	5,739	4,219,860	6,281,249	2,061,389
Operating income (loss)	2,307,568	(5,739)	2,301,829	(734,167)	3,035,996
Non-operating revenue (expenses)					
Beach nourishment fund	-	(2,000,000)	(2,000,000)	(2,000,000)	-
Grant revenues	149,588	-	149,588	-	149,588
Grant project expenses	(267,076)	-	(267,076)	-	(267,076)
Payments to Escambia County - fire and rescue	(206,000)	-	(206,000)	(206,000)	-
Interest income	537,679	-	537,679	480,000	57,679
Other income	49,415	-	49,415	-	49,415
Net non-operating revenue (expenses)	263,606	(2,000,000)	(1,736,394)	(1,726,000)	(10,394)
Change in net position	$ 2,571,174	$ (2,005,739)	$ 565,435	$ (2,460,167)	$ 3,025,602

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Supervisors
Santa Rosa Island Authority
Pensacola Beach, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities of Santa Rosa Island Authority (hereinafter referred to as the "Authority"), as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated February 3, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Authority's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a deficiency in internal control, described in the accompanying schedule of findings as item 2025-01 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Authority's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Santa Rosa Island Authority's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Authority's response to the findings identified in our audit and described in the accompanying schedule of findings. The Authority's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Fort Walton Beach, Florida
February 3, 2026

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Schedule of Findings
For the Year Ended September 30, 2025

Finding 2025-01: Completeness of Cash and Bank Accounts

Criteria: Rules of the Florida Auditor General (Chapter 10.550, Rules of the Auditor General) and generally accepted accounting principles established by the Governmental Accounting Standards Board (GASB) require governments to maintain complete and accurate accounting records and adequate internal control over cash and other assets, including the recording and reconciliation of all bank accounts owned or controlled by the government. GASB standards require that cash and cash equivalents include all funds on deposit in financial institutions under the government's control, that cash receipts be recognized when received, and that transfers between bank accounts be recorded as transfers between cash accounts rather than through accounts receivable or revenue. These requirements are intended to ensure the completeness, accuracy, and transparency of financial reporting and the safeguarding of public funds.

Condition: During our audit, we noted that the Authority established a new Synovus bank account in February 2025 to facilitate online lease payments ("Online Synovus Account"). Lease payments received through the online payment platform are automatically deposited into this account. At various times, generally around mid-month, management transfers the accumulated balance from the Online Synovus Account to the Authority's primary Operating Synovus account.

We noted that the Online Synovus Account is not recorded in the Authority's general ledger. Additionally, cash receipts are recorded by debiting accounts receivable and crediting lease revenue when payments are received, and the subsequent transfer of funds from the Online Synovus Account to the Operating account is recorded as a reduction of accounts receivable rather than as a transfer between cash accounts.

Cause: The Authority implemented the new online payment system and the related bank account, but does not appear to have formal procedures to ensure new bank accounts are added to the accounting system and integrated into established cash receipt and reconciliation processes.

Effect: Although the net activity of the bank account is recorded as an outstanding deposit in the main account, the bank account balance is not separately reflected in the Authority's books and records. A clear and complete presentation of cash receipts and cash transfers is not present in the accounting records, increasing the risk of misstatement and reducing the effectiveness of internal controls over cash.

Recommendation: We recommend management record the Online Synovus Account in the general ledger as a separate cash account, record online lease payments as cash receipts when deposited into the Online Synovus Account (with a corresponding reduction of accounts receivable), and record transfers from the Online Synovus Account to the Operating Synovus Account as transfers between cash accounts, rather than as reductions of accounts receivable.

Management's response: We have reviewed the results of the finding noted and concur with the issues identified. We have already started implementing improved procedures.

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MANAGEMENT LETTER

To the Board of Directors and Chief Executive Officer
Santa Rosa Island Authority
Pensacola, Florida

Report on the Financial Statements

We have audited the financial statements of the Santa Rosa Island Authority ("Authority") as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated February 3, 2026

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Florida Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountant's Report on an examination conducted in accordance with AICPA Professional Standards, AT-C 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated February 3, 2026, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. Corrective actions have been taken to address findings and recommendations in the preceding financial audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. This information is disclosed in the notes to the financial statements.

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, requires us to apply appropriate procedures and communicate the results of our determination as to whether or not the Authority met one or more conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions met. In connection with our audit, we determined that the Authority did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the Authority. It is management's responsibility to monitor Authority's financial condition, and our financial condition assessment was based in part on representation made by management and review of financial information provided by same.

Section 10.554(1)(i)2, Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Property Assessed Clean Energy (PACE) Programs

As required by Section 10.554(1)(i)6.a., Rules of the Auditor General, the Authority did not operate a PACE program authorized pursuant to Section 163.081 or Section 163.082, Florida Statutes within the Authority's geographical boundaries during the fiscal year under audit.

Specific Information

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the Santa Rosa Island Authority reported:

a. The total number of Authority employees compensated in the last pay period of the Authority's fiscal year as 13.
b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the authority's fiscal year as 16.
c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as $1,124,445.
d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as $236,530.
e. Each construction project with a total cost of at least $65,000 approved by the Authority that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project as:
    - 2026 Pensacola Beach Nourishment Project - $34 million
f. The Authority did not amend its final adopted budget under Section 189.016(6), Florida Statutes.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Directors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Fort Walton Beach, Florida
February 3, 2026

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INDEPENDENT ACCOUNTANT'S REPORT

To the Board Members and Chief Executive Officer
Santa Rosa Island Authority
Pensacola, Florida

We have examined Santa Rosa Island Authority's compliance with the requirements of Section 218.415, Florida Statutes, *Local Government Investment Policies*, during the year ended September 30, 2025. Management of the Authority is responsible for the Authority's compliance with the specified requirements. Our responsibility is to express an opinion on the Authority's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Authority complied, in all material respects, with the specified requirement referenced above. An examination involves performing procedures to obtain evidence about whether the Authority complied with the specified requirements. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that our examination provides a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the Authority's compliance with specified requirements.

In our opinion, the Authority complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2025.

This report is intended solely for the information and use of management and the State of Florida Auditor General and is not intended to be and should not be used by anyone other than these specified parties.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

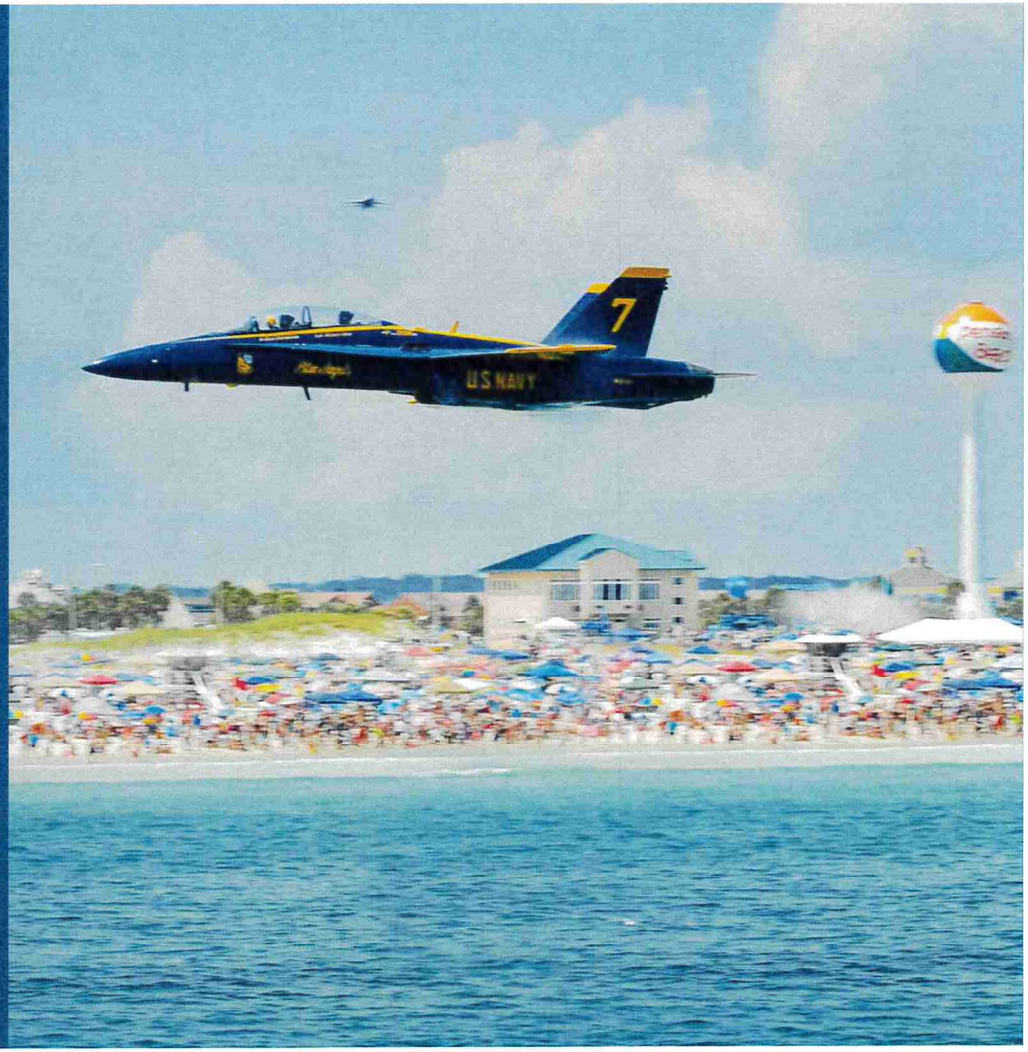
Fort Walton Beach, Florida
February 3, 2026

VISIT PENSACOLA

Blue Angels Air Show: Pensacola Beach Economic Impact Report

July 9-12, 2025

By Downs & St. Germain Research



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RESEARCH

EXECUTIVE SUMMARY

- The 2025 Blue Angels Air Show attracted **124,000 unique attendees**[1], 61,000 out-of-county attendees and 63,000 locals.
- **49%** of attendees were out-of-county visitors.
- Out-of-county visitors spent **$20,615,900**[2] in the Pensacola area during this event, generating **$31,542,400 in economic impact**[3].
- Out-of-county visitors who attended the 2025 Blue Angels Air Show generated **31,900 nights in paid accommodations** in the Pensacola area.
- The typical out-of-county attendee traveled in parties of **3.1 people** with an average length of stay of **2.1 nights**.
- **63% of out-of-county visitors** chose to stay overnight in **paid accommodations** while attending this event, staying an average of **3.7 nights**.
- **59%** of out-of-county visitors said this event was their main reason for coming to the area.
- On average, out-of-county visitor travel parties spent **$1,050** in the area while attending this event.

[1] The 2025 Blue Angels Air Show estimated attendance was 206,500. Downs & St. Germain Research determined that there were 124,000 unique attendees. "Unique" attendees are visitors who may attend more than one day of the event and is based on the total event attendee estimate divided by the average days of attendance. Economic Impact is calculated based on "unique" visitors rather than the full attendance estimate.
[2] Spending by **out-of-county visitors** on accommodations, restaurants, groceries, transportation, attractions, entertainment, tickets, shopping, and "other" expenses.
[3] Indirect effects are increased business spending resulting from tourism dollars. Induced effects are increased household spending resulting from tourism dollars. Local spending does not affect total economic impact.

ECONOMIC IMPACT METRICS

	2024	2025
Total Unique Attendees	129,200	124,000
Unique Out-of-Town Attendees	71,400	61,000
Unique Locals	57,800	63,000
Economic Impact[1]	$30,006,100	$31,542,400
Direct Spending[2]	$19,484,500	$20,615,900
Local Spending[3]	$2,562,000	$2,812,500
Room Nights	31,800	31,900

[1] Including indirect and induced effects of direct spending. Indirect effects are increased business spending resulting from tourism dollars. Induced effects are increased household spending resulting from tourism dollars. Downs & St. Germain Research uses IMPLAN economic modeling to calculate the multiplier on direct expenditure data. Pensacola's multiplier is 1.53.

[2] For accommodations, restaurants, groceries, transportation, attractions, entertainment, tickets, shopping, and "other" expenses.

[3] Locals are defined as Escambia County residents.
Spending by locals does NOT directly affect economic impact.

OUT-OF-COUNTY VISITOR KEY METRICS

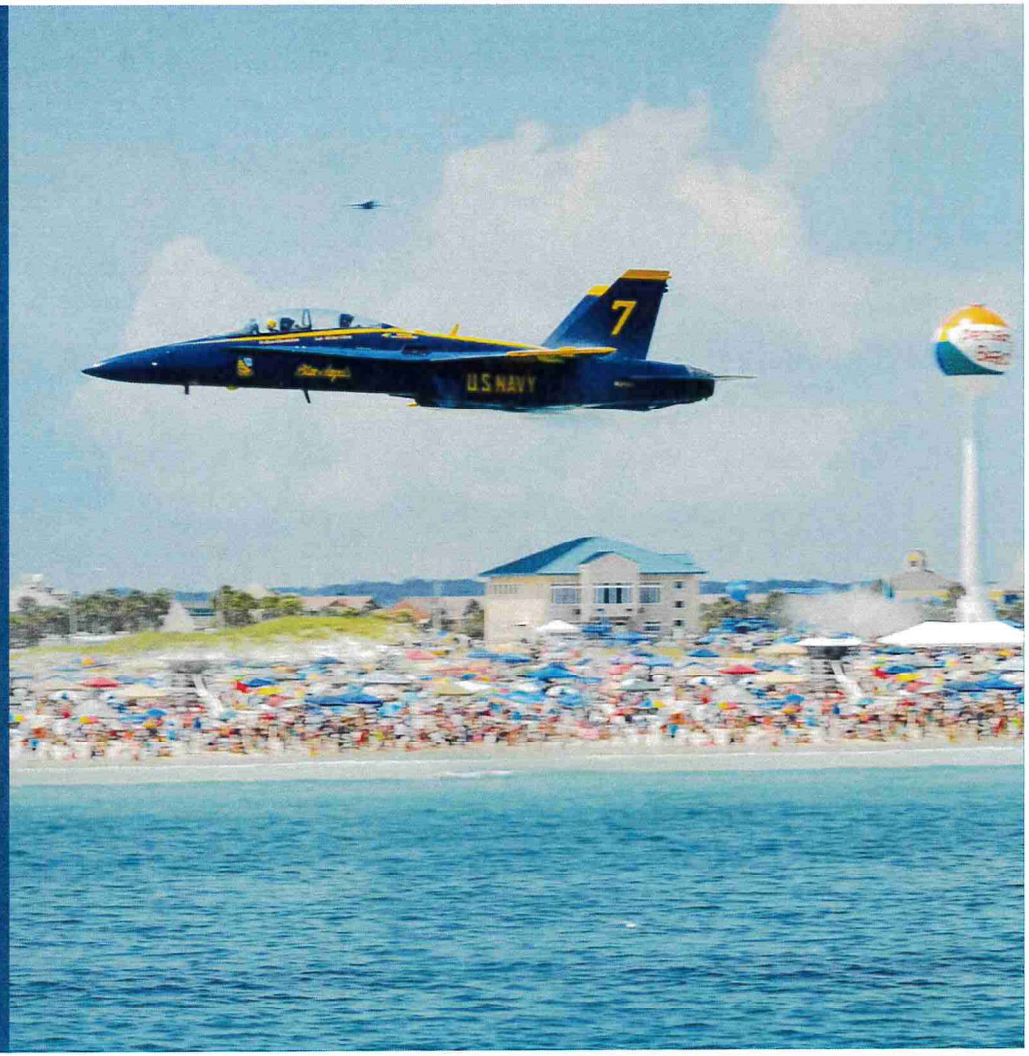
	2024	2025
Out-of-County Visitors	55%	49%
Travel Party Size	3.3	3.1
Length of Stay	1.9	2.1
Staying in Paid Accommodations	55%	63%
Event Was Main Reason for Visiting	58%	59%
Average Travel Party Spend	$900	$1,050

VISIT PENSACOLA

Blue Angels Air Show: Pensacola Beach Economic Impact Report

July 9-12, 2025

Downs & St. Germain Research
contact@dsg-research.com
850-906-3111 | www.dsg-research.com



Pensacola
VISITPENSACOLA.COM

downs & st. germain
RESEARCH

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give form to the requester. Do not send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See *Specific Instructions* on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)
Santa Rosa Island Authority

2 Business name/disregarded entity name, if different from above.

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . .

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) Govt

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . ☐

5 Address (number, street, and apt. or suite no.). See instructions.
1 Via Deluna

Requester's name and address (optional)

6 City, state, and ZIP code
Pensacola Beach, FL 32561

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number
[ ][ ][ ] - [ ][ ] - [ ][ ][ ][ ]

or

Employer identification number
59-6001785

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here | **Signature of U.S. person** [signature] **Date** Mar 2024

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

0000150 06/16/22

FLORIDA Department of Revenue

Consumer's Certificate of Exemption

Issued Pursuant to Chapter 212, Florida Statutes

DR-14
R. 01/18

Certificate Number	Effective Date	Expiration Date	Exemption Category
85-8012646145C-8	08/31/2022	08/31/2027	COUNTY GOVERNMENT

This certifies that

SANTA ROSA ISLAND AUTHORITY
1 VIA DE LUNA DR
PENSACOLA BEACH FL 32561-2088

RECEIVED
JUN 21 2022
SANTA ROSA ISLAND AUTHORITY

is exempt from the payment of Florida sales and use tax on real property rented, transient rental property rented, tangible personal property purchased or rented, or services purchased.

FLORIDA Department of Revenue

Important Information for Exempt Organizations

DR-14
R. 01/18

1. You must provide all vendors and suppliers with an exemption certificate before making tax-exempt purchases. See Rule 12A-1.038, Florida Administrative Code (F.A.C.).

2. Your *Consumer's Certificate of Exemption* is to be used solely by your organization for your organization's customary nonprofit activities.

3. Purchases made by an individual on behalf of the organization are taxable, even if the individual will be reimbursed by the organization.

4. This exemption applies only to purchases your organization makes. The sale or lease to others of tangible personal property, sleeping accommodations, or other real property is taxable. Your organization must register, and collect and remit sales and use tax on such taxable transactions. Note: Churches are exempt from this requirement except when they are the lessor of real property (Rule 12A-1.070, F.A.C.).

5. It is a criminal offense to fraudulently present this certificate to evade the payment of sales tax. Under no circumstances should this certificate be used for the personal benefit of any individual. Violators will be liable for payment of the sales tax plus a penalty of 200% of the tax, and may be subject to conviction of a third-degree felony. Any violation will require the revocation of this certificate.

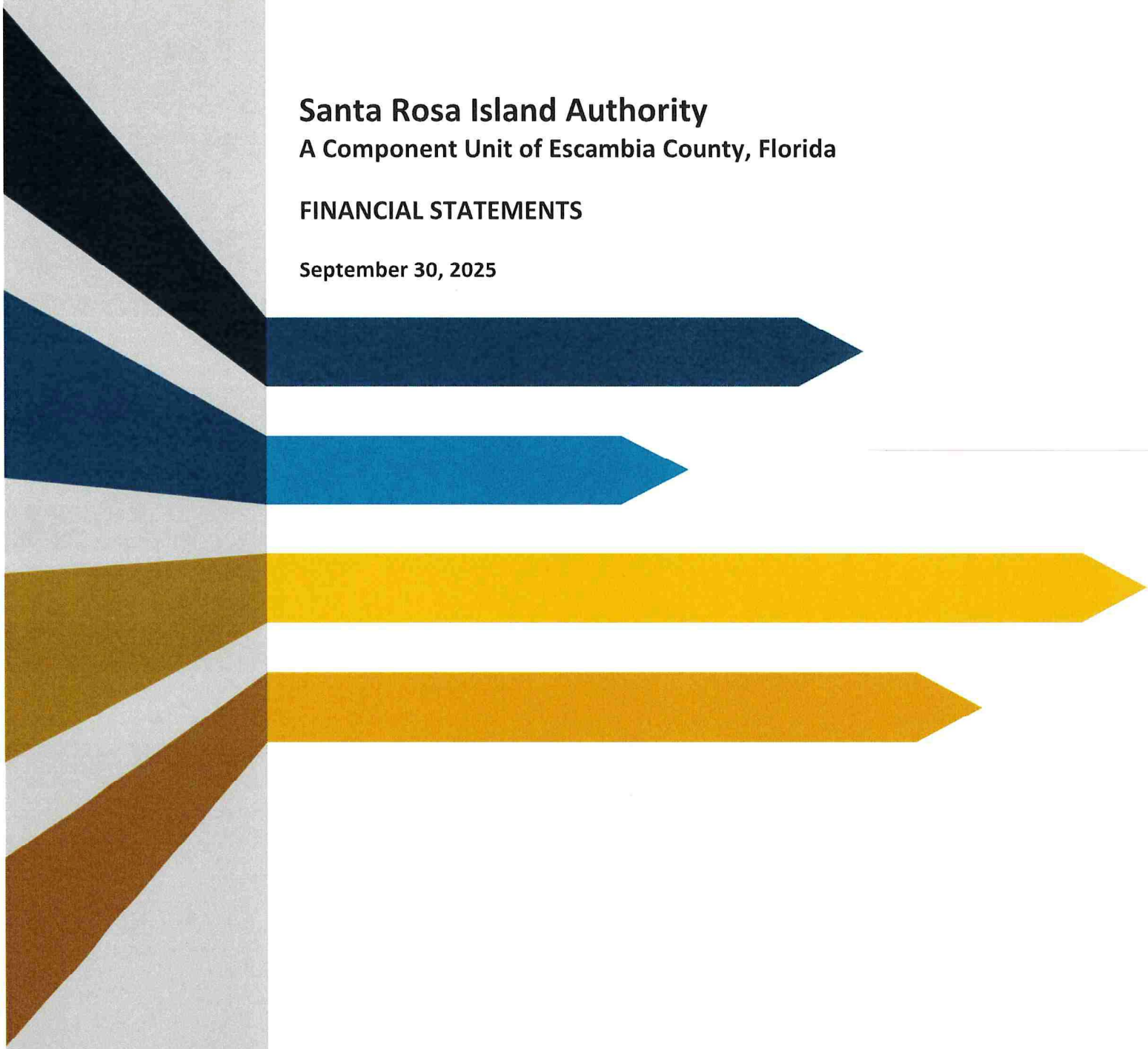
6. If you have questions about your exemption certificate, please call Taxpayer Services at 850-488-6800. The mailing address is PO Box 6480, Tallahassee, FL 32314-6480.

Santa Rosa Island Authority

A Component Unit of Escambia County, Florida

FINANCIAL STATEMENTS

September 30, 2025



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CARR, RIGGS & INGRAM, L.L.C.

Carr, Riggs & Ingram
189 Eglin Parkway NE
2nd Floor
Fort Walton Beach, FL 32548

850.244.8395
850.424.7139 (fax)
CRIadv.com

INDEPENDENT AUDITOR'S REPORT

To the Board Members and Chief Executive Officer
Santa Rosa Island Authority
Pensacola Beach, Florida

Opinion

We have audited the accompanying financial statements of the business-type activities of Santa Rosa Island Authority, a component unit of Escambia County, Florida, (hereinafter referred to as "Authority"), as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the business-type activities of the Authority as of September 30, 2025, and the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Financial Statements section of our report. We are required to be independence of the Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Schedule of Changes in Net OPEB Liability and Related Ratios, Schedules of Proportionate Share of Net Pension Liability, and Schedules of Contributions, as listed in the table of contents, be presented to supplement the financial statements. Such information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in

accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the Management Discussion and Analysis that accounting principles generally accepted in the United States of America requires to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Authority's basic financial statements. The Schedule of Revenue and Expenses – Budget and Actual is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The Schedule of Operating Revenue and Expenses – Budget and Actual is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Operating Revenues and Expenses – Budget and Actual is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated February 3, 2026, on our consideration of the Authority's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Fort Walton Beach, Florida
February 3, 2026

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Statement of Net Position

September 30,		**2025**
Assets		
Current assets		
Cash and cash equivalents	$	8,196,907
Accounts receivable, net of allowances for credit losses of $0		403,685
Unbilled receivables		31,850
Due from other governments		137,138
Prepaid expenses		55,910
Total current assets		8,825,490
Noncurrent assets		
Capital funds contingency - cash		7,221,089
Cash and cash equivalents - restricted		2,350,093
Investments - unrestricted		612,168
Capital assets, net		736,513
Total noncurrent assets		10,919,863
Deferred outflows of resources		
Other post-employment benefits		14,921
Pension		288,120
Total deferred outflows of resources		303,041
Total assets and deferred outflows of resources	$	20,048,394

The accompanying notes are an integral part of these financial statements.

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Statement of Net Position (Continued)

September 30,		2025
Liabilities		
Current liabilities		
Accounts payable	$	103,713
Accrued payroll		55,948
Other accrued liabilities		57,085
Total current liabilities		216,746
Noncurrent liabilities		
Compensated absences		260,307
Net pension liability		859,362
Obligation for other postemployment benefits		91,929
Total noncurrent liabilities		1,211,598
Total liabilities		1,428,344
Deferred inflows of resources		
Deferred revenue		342,381
Other post-employment benefits		36,377
Pension		231,527
Deferred consideration fees		470,405
Total deferred inflows of resources		1,080,690
Net position		
Net investment in capital assets		736,513
Restricted for island improvements - Portofino		2,101,673
Restricted for Quietwater restoration - BP		175,379
Restricted for other		73,441
Unrestricted		14,452,354
Total net position		17,539,360
Total liabilities, deferred inflows of resources, and net position	$	20,048,394

The accompanying notes are an integral part of these financial statements.

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Statement of Activities

For the year ended September 30,		**2025**
Operating revenue		
Lease fees		
Commercial	$	5,085,032
Residential		1,333,155
Other operating revenue		103,502
Total operating revenue		6,521,689
Operating expenses		
Personal services		1,813,777
Contractual and professional services		556,429
Supplies		25,293
Utilities		46,310
Advertising and promotion		684,118
Capital outlay		679,878
Other operating expense		326,110
Total operating expenses before depreciation		4,131,915
Depreciation		82,206
Total operating expenses		4,214,121
Operating income		2,307,568
Non-operating revenue (expenses)		
Grant revenues		149,588
Grant project expenses		(267,076)
Payments to Escambia County - fire and rescue		(206,000)
Interest income		537,679
Other income		49,415
Non-operating revenue (expenses), net		263,606
Change in net position		2,571,174
Net position, beginning of year		14,968,186
Net position, end of year	$	17,539,360

The accompanying notes are an integral part of these financial statements.

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Statement of Cash Flows

For the year ended September 30,		**2025**
Operating activities		
Cash received from lessees	$	6,474,131
Other operating receipts		103,502
Payments to vendors		(2,704,681)
Payments to employees		(1,590,348)
Net cash provided by (used in) operating activities		2,282,604
Noncapital financing activities		
Payments to Escambia County		(206,000)
Receipts for other non-operating revenues		200
Net cash provided by (used in) noncapital financing activities		(205,800)
Capital and related financing activities		
Acquisition and construction of capital assets		(87,945)
Cash received from other governments		477,848
Payments for other non-operating expenses		(267,076)
Net cash provided by (used in) capital and related financing activities		122,827
Investing activities		
Interest income		537,679
Purchase of investments		(24,539)
Net cash provided by (used in) investing activities		513,140
Net change in cash and cash equivalents		2,712,771
Cash and cash equivalents, beginning of year		15,055,318
Cash and cash equivalents, end of year	$	17,768,089

(continued)

The accompanying notes are an integral part of these financial statements.

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Statement of Cash Flows (Continued)

For the year ended September 30,		2025
Reconciliation of operating income to net cash provided by operating activities		
Operating income	$	2,307,568
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation		82,206
Other postemployment benefit obligation		(1,960)
Changes in operating assets and liabilities:		
Accounts and unbilled receivables		55,944
Prepaid expenses		(16,245)
Accounts payable		(383,954)
Accrued payroll		32,827
Other accrued liabilities		13,656
Compensated absences		122,059
Deferred revenue		84,191
Deferred consideration fees		(13,688)
Net cash provided by operating activities	$	2,282,604
Cash reconciliation		
Cash and cash equivalents	$	8,196,907
Capital funds contingency - cash		7,221,089
Cash and cash equivalents - restricted		2,350,093
Cash and cash equivalents, end of year	$	17,768,089

The accompanying notes are an integral part of these financial statements.

NOTE 1: ORGANIZATION

The Santa Rosa Island Authority ("Authority"), exists pursuant to the provisions of Chapter 24500, Laws of Florida, Special Acts of 1947, as amended. The Authority is the governing body of a portion of Santa Rosa Island and consists of five members appointed by the Board of County Commissioners of Escambia County, and one member elected by the leaseholders of Santa Rosa Island. The Authority has been constituted a body corporate and an agency of Escambia County and, accordingly, meets the criteria of a component unit and will be included in the Basic Financial Statements of Escambia County, Florida.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The Authority maintains its books and records under the accrual method of accounting. Under this method, revenue is recognized when earned rather than when received, and related expenses are recognized when they are incurred rather than when paid. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The Authority classifies fund equity into three components – net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

Net investment in capital assets – This component of fund equity consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of invested in capital assets, net of related debt. Rather, that portion of the debt is included in the same fund equity component as the unspent proceeds.

Restricted – This component of fund equity consists of constraints placed on fund equity imposed by creditors (such as through debt covenants), contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted – This component of fund equity consists of fund equity that does not meet the definition of "restricted" or "net investment in capital assets".

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The Authority is accounted for as an enterprise fund. Enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The Authority complies with generally accepted accounting principles (GAAP) and applies all relevant Governmental Accounting Standards Board (GASB) pronouncements.

Enterprise funds distinguish operating revenue and expenses from nonoperating items. Operating revenue and expenses generally result from providing services and producing and delivering goods in connection with an enterprise fund's principal ongoing operations. The principal operating revenue of the Authority are lease fees and related charges. Operating expenses of the Authority include personal services, contractual and professional services, supplies, utilities, advertising and promotion, capital outlay, other expenses and depreciation on capital assets. All revenue and expenses not meeting this definition are reported as nonoperating revenue and expenses.

Restricted Assets

Certain assets of the Authority are restricted for use by agreements with third parties; therefore, they are not available to be used at management's discretion. These restrictions include assets restricted by outside parties for beach renourishment and certain capital improvements as further discussed in Note 7.

When both restricted and unrestricted resources are available for use, it is the Authority's policy to use restricted resources first, then unrestricted resources as they are needed.

General Budget Policies

Prior to the beginning of each fiscal year, the Executive Director submits an operating budget to the Authority Board. The budget includes proposed expenses necessary for operation of the Authority and estimated revenue available to finance those expenses. Once approved by the Authority Board, the budget is submitted for approval by the Board of County Commissioners of Escambia County. The legal level of budgetary control is by total expenditures. Any amendments that alter total expenditures must be approved by the Authority Board and the Board of County Commissioners of Escambia County. All appropriations lapse at year end.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The budget is prepared on a basis that differs from generally accepted accounting principles as follows:

A. The budget does not include a provision for depreciation expense or for gain or loss from disposal of capital assets.

B. The budget includes a provision for capital outlay, which is not included in the results of operations under generally accepted accounting principles, except for certain non-capital items expensed by the Authority. These non-capital items include dredging, renourishment and improvements to property not owned by the Authority.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Authority considers all highly liquid debt instruments with a maturity of three months or less when purchased to be cash equivalents, excluding investments in the Local Government Surplus Funds Trust Fund Investment Pool.

Capital Assets

Capital assets are defined by the Authority as assets with an initial/individual cost of more than $1,000 and an estimated useful life in excess of two years. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Upon being placed into service, property, plant and equipment of the Authority are depreciated using the straight-line method over the estimated useful lives. Estimated useful lives for financial reporting purposes are as follows: transportation equipment, maintenance equipment, office equipment and miscellaneous: 3 – 10 years; and buildings and shelters: 10 – 40 years.

Compensated Absences

It is the Authority's policy to permit employees to accumulate a limited amount of earned but unused annual leave and, for those employees who have achieved retirement age or are entitled under a negotiated contract, a limited amount of earned but unused sick leave. Accordingly, the Authority records an accrual for earned but unused annual leave and sick leave.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Lease Fees

Lease fees, including consideration fees, are generally recognized as income over the lease term as it becomes due according to the provisions of the lease. Lease fees received but not yet earned according to the provisions of the lease are recorded as deferred revenue. The Authority has agreed to bill certain lease fees quarterly or monthly even though the full amount is due at the beginning of the renewal year. Amounts due from year-end through the lease renewal date are reflected as unbilled receivables on the accompanying Statement of Net Position.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes include a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources,* represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The items that qualify for reporting in this category are the items related to the pension and OPEB amounts reported in the Statement of Net Position. The deferred outflows of resources related to pension and OPEB amounts result generally from changes between the expected and actual experience of the pension and OPEB plans.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources,* represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Authority has four items, deferred revenue, deferred consideration fees, and pension and OPEB amounts, which qualify for reporting in this category. Deferred revenue and deferred consideration fees result from the collection of revenues in advance of the year for which they are due. The deferred inflows of resources related to pension and OPEB amounts result generally from changes between the expected and actual experience of the pension and OPEB plans.

Other Post-Employment Benefits

The Authority utilizes uniform reporting standards for other postemployment benefit (OPEB) expense and related liabilities, note disclosures, and required supplementary information (RSI) in annual financial reports of governmental entities. See Note 11 for a description of the OPEB expenses and liabilities.

Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, February 3, 2026. No subsequent events occurring after this date have been evaluated for inclusion in these consolidated financial statements.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Recently Issued and Implemented Accounting Pronouncements

GASB Statement No. 101, *Compensated Absences*. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The Authority implemented this statement in the current year. The implementation did not result in a restatement of beginning net position; however, additional accruals for short-term and long-term compensated absences were made at year-end.

NOTE 3: CASH AND INVESTMENTS

The Authority maintains deposits with "Qualified Public Depositories" as defined in Chapter 280, Florida Statutes. All Qualified Public Depositories must place with the Treasurer of the State of Florida securities in accordance with collateral requirements determined by the State's Chief Financial Officer. In the event of default by a Qualified Public Depository, the State Treasurer will pay public depositors all losses. Losses in excess of insurance and collateral will be paid through assessments between all Qualified Public Depositories.

Under this method, all of the Authority's deposits are fully insured or collateralized at the highest level of security as defined by GASB, Statement Number 40, *Deposits and Investment Disclosures (An Amendment of GASB, Statement Number 3).*

The Authority is authorized to invest in financial instruments as established by Section 218.415, Florida Statutes. The authorized investments include among others direct obligations of the U.S. Treasury; the Local Government Surplus Funds Trust Fund as created by Section 218.405, Florida Statutes; SEC registered money market funds with the highest credit quality rating from a nationally recognized rating agency; and interest-bearing time deposits or savings accounts in authorized financial institutions.

In accordance with GAAP, certificate of deposits are considered a nonparticipating interest-earning investment contract and is appropriately reported in the financial statements at cost. The following is a summary of the Authority's investments:

September 30,		**2025**	**Credit Risk**	**Maturities**
Certificate of deposit	$	612,168	not rated	03/20/26

NOTE 3: CASH AND INVESTMENTS (Continued)

Concentration risk – The Authority places no limit on the amount the Authority may invest in any one issuer.

Interest rate risk –The Authority does not have a formal policy for addressing interest rate risk; however, investments are made with discretion to seek reasonable returns, preserve capital, and in general, avoid speculative investments. The Authority manages its exposure to declines in fair values from interest rate changes by reviewing the portfolio on an ongoing basis for changes in effective yield rates.

Custodial credit risk – For an investment, custodial credit risk is the risk that the Authority will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. The Authority has no formal policy for custodial risk. None of the investments listed above are exposed to custodial credit risk because their existence is not evidenced by securities that exist in physical or book entry form.

NOTE 4: CAPITAL ASSETS

The following is a summary of changes in the capital assets for the year ended September 30, 2025:

September 30,	2024	Additions	Transfers and Retirements	2025
Capital assets not being depreciated:				
Construction work in progress	$ -	$ 21,345	$ -	$ 21,345
Total capital assets not being depreciated	-	21,345	-	21,345
Other capital assets:				
Buildings	1,077,391	-	-	1,077,391
Other improvements	228,426	53,590	-	282,016
Equipment	281,573	13,010	-	294,583
Total other capital assets	1,587,390	66,600	-	1,653,990
Less accumulated depreciation for:				
Buildings	(684,827)	(22,979)	-	(707,806)
Other improvements	(40,484)	(18,097)	-	(58,581)
Equipment	(131,305)	(41,130)	-	(172,435)
Total other capital assets	(856,616)	(82,206)	-	(938,822)
Other capital assets, net	730,774			715,168
Total capital assets, net	$ 730,774	$ 5,739	$ -	$ 736,513

NOTE 5: LONG-TERM LIABILITIES

The Authority has a compensated absence liability for unpaid leave.

Changes in long-term liabilities were as follows:

September 30,	2024	Additions	Reductions	2025	Amount Due Within One Year
Compensated absences	$ 138,248	$ 122,118	$ 59	$ 260,307	$ 21,534
	$ 138,248	$ 122,118	$ 59	$ 260,307	$ 21,534

NOTE 6: LEASING ACTIVITIES

Substantially all of the Authority's revenue is derived from leasing activities. The Authority leases the land of Santa Rosa Island to residents and businesses on the Island but does not convey ownership. The Authority's policy is to report all leases as operating leases since the land of the island is not recorded as an asset on the financial statements and the leases do not meet the criteria of a capital lease.

Most residential and many commercial leases are for a period of 99 years. Many of these 99-year leases have options to renew for another 99-year term. Some leases, particularly those for restaurants and concessions, are generally for a shorter period. Each lease provides that any construction on the premises must be performed within an established length of time, and detailed plans and specifications must be approved by the Authority before a building permit is issued. Failure to pay any rentals due or failure to comply with any other covenants of the lease constitutes a violation under the terms of the lease and the Authority may repossess the land and the improvements after required notice if the lessee fails to correct the default.

Certain leases have a provision that allows for an increase in minimum lease fees every five years in proportion to the consumer price index (CPI). In 2021, the Authority's Board approved a total increase of 7.7% for the lease years from 2021 – 2025. The Authority implemented increases of 1.7% in 2022 and 2% in 2023 - 2025. Subsequent to year end, the Authority's board voted not to implement a CPI increase for 2026.

In 2015, the Authority's Board approved a lease fee reduction policy to reduce all residential and commercial lease fees by 50% effective October 1, 2015. This reduction was approved in connection with Escambia County assuming responsibility for the public works and public safety departments on Santa Rosa Island. During the current year, the Board modified the lease fee reduction policy, effective October 1, 2025, to reduce all residential and commercial lease fees by establishing a collection rate of only 75% of the fees due.

NOTE 6: LEASING ACTIVITIES (Continued)

The resulting increase in lease fees is expected to be utilized to reimburse the County for all costs incurred for the provision of fire protection services. The policy is further contingent upon the County continuing to operate a fire station on Santa Rosa Island to provide full-time fire protection services and the County adopting a resolution to eliminate the apportionment of costs (fire assessment) for the provision of fire protection services on Pensacola Beach.

The following is a schedule of estimated future minimum rentals to be received under these leases for the periods ending September 30.

2026	$ 2,957,453
2027	2,957,453
2028	2,957,453
2029	2,957,453
2030	2,957,453

The following is a schedule of the number of residential and commercial leaseholders as of:

September 30,	2025
Residential	3,889
Commerical	172

NOTE 7: RESTRICTED NET POSITION

Restricted net position is comprised of two primary components: Portofino island improvement funds and certain claim proceeds related to the BP oil spill. The Portofino restricted funds are derived from a portion of the Portofino lease and must be used for future Island improvements. As of September 30, 2025, the restricted Portofino funds equal $2,101,673.

In addition, the Authority also considers certain funds received from BP in prior years relating to the Deepwater Horizon Oil Spill as restricted for the restoration of the Quietwater Beach area. These amounts total $175,379 at September 30, 2025.

The Authority also has certain funds set aside for maintaining Sabine Park and Morgan Park, including paying mitigation expenses. The other restricted balances totaled $38,888 and $34,553 at September 30, 2025 for Sabine Park and Morgan Park, respectively.

In addition to restricted net position, the Authority has also designated certain unrestricted net asset amounts for future contingencies and beach renourishment. These amounts total $9,221,089 as of September 30, 2025 and are included in unrestricted net position on the accompanying Statement of Net Position. At September 30, 2025, the Authority's unrestricted, undesignated net position totals approximately $5.6 million.

NOTE 8: RISK MANAGEMENT

The Authority is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The Authority has established a self-insurance program to cover its risk of loss related to general liability claims and natural disasters. As of September 30, 2025, the Authority has set aside $1,121,089 in contingency funds to cover any claims that may be filed or other emergencies for which cash flow, particularly in off-seasons, might not be sufficient to cover. This amount is included in the designated net position amount identified in Note 7.

The sovereign immunity limits of the State of Florida restrict general liability claims to $100,000. General liability claims above $100,000 would have to be approved by the State Legislature. The Authority participates in the Escambia County self-insurance program to cover its risks of loss related to workers' compensation claims. The Authority pays an annual premium to the program for its coverage. Details of this self-insurance program can be found in the Escambia County, Florida Comprehensive Annual Financial Report. The Authority continues to carry commercial insurance for risks of loss, including property insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 9: FEDERAL AND STATE GRANT PROJECTS

The Authority has entered into various grant agreements with the Federal Emergency Management Agency to fund the elevation of certain properties on Santa Rosa Island. The total of the award agreements approximates $2.4 million. During 2025, the Authority did not incur any expenses related to this program. Progress on the project for the final impacted property related to is pending resolution of disagreements between the homeowner and contractor. No revenue or expenses was recognized in the current year related to this transaction.

The Authority has been awarded grant funds from the State of Florida for beach re-nourishment and restoration. The original maximum amount to be received under the three grants totaled $515,000. During the year ended September 30, 2025, one of the grants was amended for an additional $15.195 million. The grants require a total match of approximately $15.6 million. During 2025, the Authority incurred approximately $267,000 of expenses related to this program, of which 50% was paid back to the Authority by the State.

Revenue recognized under these federal and state grants totaled $149,588 for the year ended September 30, 2025.

NOTE 10: PENSION PLAN

Essentially all regular employees of the Authority are covered by the Florida Retirement System Pension Plan and Retiree Health Insurance Subsidy Program.

Plan Descriptions, Membership and Plan Benefits, and Contribution Requirements

Plan Descriptions

The Florida Retirement System (FRS) is a cost-sharing, multiple-employer retirement system. The FRS was created in Chapter 121, Florida Statutes, to provide a defined benefit pension plan for participating public employees. The FRS was amended in 1998 to add the Deferred Retirement Option Program (DROP) under the defined benefit plan and amended in 2000 to provide a defined contribution plan alternative to the defined benefit plan for FRS members effective July 1, 2002. This integrated defined contribution pension plan is the FRS Investment Plan (INV). Chapter 112, Florida Statutes, established the Retiree Health Insurance Subsidy (HIS) Program, a cost-sharing multiple-employer defined benefit pension plan, to assist retired members of any state-administered retirement system in paying the costs of health insurance.

The FRS, HIS, and INV are administered by the Florida Department of Management Services, Division of Retirement. Provisions relating to FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112 Part IV, Florida Statutes; Chapter 238, Florida Statutes; and FRS Rules, Chapter 60S, Florida Administrative Code. The Florida Legislature has the authority to establish and amend retirement legislation and related bills of significance to members of the FRS and HIS plans (including benefit terms and contribution rates). Passed bills are presented to the Governor of Florida and approved before they may be enacted into law.

The FRS, HIS, and INV financial information is included in the Florida Retirement System (System) Pension Plan and Other State Administered Systems Annual Comprehensive Financial Report (ACFR). The System ACFR, including audited financial information to support the Schedules of Employer Allocations and Schedules of Pension Amounts by Employer, are available online at http://www.dms.myflorida.com/workforce_operations/retirement/publications.

The System ACFR and actuarial reports may also be obtained by contacting the Division of Retirement by mail or phone at:

Division of Management Services
Division of Retirement
Bureau of Research and Member Contributions
P.O. Box 9000
Tallahassee, FL 32315-9000
850-907-6500 or toll-free 844-377-1888

NOTE 10: PENSION PLAN (Continued)

Membership and Plan Benefits - FRS

The FRS has several classes of membership applicable to the Authority, including regular class, senior management and DROP. Employees enrolled in the FRS prior to July 1, 2011, vest at six years of creditable service and are eligible for normal retirement benefits at age 62 or at any age after 30 years of service. Employees enrolled in the Plan on or after July 1, 2011, vest at eight years of creditable service and are eligible for normal retirement benefits at age 65 or any time after 33 years of creditable service. Retirees receive a lifetime pension benefit with joint and survivor payment options. The FRS also includes an early retirement provision but imposes a penalty for each year a member retires before the normal retirement date. Benefits are computed on the basis of age, average final compensation, creditable years of service, and accrual value by membership class.

As provided in Section 121.101, Florida Statutes, if the member is initially enrolled in the FRS before July 1, 2011, and all service credit was accrued before July 1, 2011, the annual cost-of-living adjustment is 3 percent per year. If the member is initially enrolled before July 1, 2011, and has service credit on or after July 1, 2011, there is an individually calculated cost-of-living adjustment. The annual cost-of-living adjustment is a proportion of 3 percent determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement multiplied by 3 percent. Plan members initially enrolled on or after July 1, 2011, will not have a cost-of-living adjustment after retirement.

A DROP was established effective July 1, 1998, subject to provisions of Section 121.091, Florida Statutes. It permits employees eligible for normal retirement under the FRS to defer receipt of monthly benefit payments while continuing employment with an FRS participating employer. An employee may participate in DROP for a period not to exceed 60 months after electing to participate, except certain instructional personnel may participate for up to 96 months. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest. The net pension liability does not include amounts for DROP participants, as these members are considered retired and are not accruing additional pension benefits.

Membership and Plan Benefits - HIS

HIS membership is available to all members within the FRS plan. The benefit is a monthly payment to assist retirees of State-administered retirement systems in paying their health insurance costs. Eligible retirees and beneficiaries received a monthly HIS payment equal to the number of years of service credited at retirement multiplied by $7.50. The minimum payment is $45 and the maximum payment is $225 per month, pursuant to Section 112.363, Florida Statutes. To be eligible to receive a HIS benefit, a retiree under a State administered retirement system must provide proof of eligible health insurance coverage, which can include Medicare.

NOTE 10: PENSION PLAN (Continued)

Contribution Requirements

Employer contributions rates are actuarially recommended but set, and may be amended, by the Florida Legislature. These rates are a percentage of covered payroll. The FRS and HIS contribution rates were as follows:

	Employee Required Contribution	Employer Required Contribution	Total Required Contribution
Regular employees:			
October 1, 2024 through June 30, 2025	3.00%	13.63%	16.63%
July 1, 2025 through September 30, 2025	3.00%	14.03%	17.03%
Employees in the Deferred Retirement Option Program (DROP):			
October 1, 2024 through June 30, 2025	n/a	21.13%	21.13%
July 1, 2025 through September 30, 2025	n/a	22.02%	22.02%
Senior Management Service Class (SMSC):			
October 1, 2024 through June 30, 2025	3.00%	34.52%	37.52%
July 1, 2025 through September 30, 2025	3.00%	33.24%	36.24%

Employer rates include 2% for the HIS program. In addition, regular employees are required to contribute an amount equal to 3% of their salary as retirement contributions. Members participating in the DROP are not required to make 3% contributions. The Authority's contributions to the Plan totaled $163,396 for the year ended September 30, 2025.

FRS and HIS Significant Assumptions and Rate of Return

Basis of Accounting

Information about the FRS and HIS assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fiduciary net position can be found in the System ACFR. The System ACFR is available online or can be obtained as mentioned previously The FRS and HIS fiduciary net position and additions to/deductions from the fiduciary net position have been determined based on the System's records, which utilize the flow of economic resources measurement focus and accrual basis of accounting. For this purpose, benefit payments (including refund of employee contributions) are recognized when due and payable. Investments are reported at fair value. Contributions are recognized as revenue when due, pursuant to statutory and contractual requirements. There have been no significant changes since the publication of the System ACFR.

NOTE 10: PENSION PLAN (Continued)

Actuarial Methods and Assumptions

The FRS Actuarial Assumption Conference is responsible for setting the assumptions used in the funding valuations of the defined benefit pension plan pursuant to section 216.136(10), Florida Statutes. The division determines the assumptions in the valuations for GASB 67 reporting purposes. The FRS Pension Plan's GASB 67 valuation is performed annually. The HIS Program has a valuation performed biennially that is updated for GASB reporting in the year a valuation is not performed. The most recent experience study for the FRS Pension Plan was completed in 2025 for the period July 1, 2018, through June 30, 2023. Because the HIS is funded on a pay-as-you-go basis, no experience study has been completed for that program. The actuarial assumptions that determined the total pension liability for the HIS program were based on certain results of the most recent experience study for the FRS Pension Plan.

The total pension liability for each cost-sharing defined benefit plan was determined using the individual entry age actuarial cost method. Inflation increases for both plans is assumed at 2.40%. Payroll growth, including inflation, for both plans is assumed at 3.50%. Both the discount rate and long-term expected rate of return used for FRS investments is 6.7%. The plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return.

Because the HIS program uses a pay-as-you-go funding structure, a municipal bond rate of 5.20% was used to determine its total pension liability for the program (Bond Buyer General Obligation 20-Bond Municipal Bond Index). Mortality assumptions for both the FRS Pension Plan and the HIS Program were based on the PUB-2010 base table (refer to the valuation reports for more information).

As of June 30, 2025, the municipal rate used by HIS increased from 3.93 percent to 5.20 percent.

Long-Term Rate of Return

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in October 2025 the FRS Actuarial Assumption Conference reviewed assumptions by Milliman's Capital Markets assumption team and Aon Hewitt Investment Consulting. Each asset class assumption is based on a consistent set of underlying assumptions and includes an adjustment for the inflation assumption. These assumptions are not based on historical returns but instead are based on a forward-looking capital market economic model.

NOTE 10: PENSION PLAN (Continued)

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Annual Arithmetic Return
Cash	1.00%	3.2%
Fixed Income	29.00%	5.5%
Global Equity	45.00%	8.5%
Real Estate (Property)	12.00%	8.4%
Private Equity	11.00%	12.4%
Strategic Investments	2.00%	6.5%
Total	100.00%	

The HIS is essentially funded on a pay-as-you-go basis. As such, there is no assumption for a long-term expected rate of return on a portfolio, no assumptions for cash flows into and out of the plan or assumed asset allocation.

District's Share of Net Pension Liability

Employers participating in the FRS and HIS were provided pension allocation schedules for use in recording their proportionate share of the FRS and HIS net pension liability (NPL), deferred outflows of resources, deferred inflows of resources, and pension expense at measurement date June 30, 2025. The underlying financial information used to prepare the pension allocation schedules is based on the same basis as mentioned previously.

At September 30, 2025, the Authority reported a liability of $859,362 for its proportionate share of the net pension liability of the FRS and HIS. The net pension liability was measured as of June 30, 2025, respectively, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2025.

The Authority's proportionate share was calculated using the retirement contributions for employees that were members of the FRS and HIS during the measurement year ended June 30, 2025. The aggregate employer contribution amounts for the fiscal year ended June 30, 2025, in the pension allocation schedules agree to the total employer contribution amounts reported in the System ACFR.

For the year ended September 30, 2025, the Authority recognized pension expense of $38,867 related to the FRS and $10,348 related to the HIS.

NOTE 10: PENSION PLAN (Continued)

At September 30, 2025, the Authority reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

September 30, 2025				
	FRS		HIS	
Description	Def Outflows	Def Inflows	Def Outflows	Def Inflows
Differences between expected and actual experience	$ 62,014	$ -	$ 1,664	$ 442
Changes of assumptions	67,423	-	2,467	67,425
Net difference between projected and actual investment earnings	-	96,937	-	232
Changes in proportion	102,621	62,279	16,937	4,212
Authority contributions subsequent to the measurement date	29,790	-	5,204	-
Total	$ 261,848	$ 159,216	$ 26,272	$ 72,311

Deferred outflows of resources of $34,994 are reported by the Authority for employer contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2025. Deferred outflows of resources of $40,123 for the year ended September 30, 2024, were recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2025.

Other amounts reported as deferred outflows of resources and inflows of resources related to pensions will be recognized as pension expense as follows:

Fiscal Year Ending September 30,	FRS	HIS	Net
2025	$ 99,085	$ (11,092)	$ 87,993
2026	(14,100)	(14,110)	(28,210)
2027	(7,706)	(11,454)	(19,160)
2028	(4,437)	(8,981)	(13,418)
2029	-	(5,606)	(5,606)
Thereafter	-	-	-

NOTE 10: PENSION PLAN (Continued)

The following table presents information on the Authority's proportionate share of the FRS and HIS.

	FRS	HIS	Total
Proportionate Share of Net Pension:			
September 30, 2025	$ 580,602	$ 278,760	$ 859,362
Authority's proportion at September 30, 2025	0.001871%	0.002175%	

Discount Rate Sensitivity Analysis

The following tables demonstrate the sensitivity of the Authority's proportionate share of the net pension liability to changes in the discount rate. The sensitivity analysis shows the impact if the discount rate was 1 percent higher or 1 percent lower than the current discount rate at September 30, 2025.

FRS Net Pension Liability			HIS Net Pension Liability		
	Current			Current	
1% Decrease	Discount Rate	1% Increase	1% Decrease	Discount Rate	1% Increase
5.70%	6.70%	7.70%	4.20%	5.20%	6.20%
$1,139,423	$580,602	$112,095	$314,346	$278,760	$248,914

NOTE 11: OTHER POST-EMPLOYMENT BENEFITS

Plan Description: The Authority participates in the benefit plans and programs of Escambia County, Florida (the "County"). Pursuant to Section 112.0801 Florida Statutes, the Authority is required to provide eligible retirees (as defined in the County's pension plans) the opportunity to participate in this Plan at the same cost that is applicable to active employees. Eligible retirees must be drawing an immediate benefit from their respective pension plan and be enrolled in medical coverage prior to retirement. Surviving spouses of participants are allowed access to the Plan but must pay the full premium. Benefit provisions for the Plan were established by the County's Board of Directors and may only be amended by the County's Board of Directors. The County does not issue stand-alone financial statements for this Plan. All financial information related to the Plan is accounted for in the County's basic financial statements.

Funding Policy: The Authority is funding the post employee benefits on a pay-as-you-go basis. Contribution rates for the Plan are established by the County annually. For the fiscal year ended September 30, 2025, the Authority actuarily contributed approximately $3,500. Blended premium rates for active and retired employees combined provide an implicit subsidy for retirees because on actual basis, their current and future claims are expected to result in higher costs to the Plan than those of active employees. The current year contribution represents an estimate of this implied subsidy.

NOTE 11: OTHER POST-EMPLOYMENT BENEFITS (Continued)

Plan Membership: At October 1, 2025, OPEB membership consisted of the following:

	SRIA
Inactive members currently receiving benefits	12
Active members	7
Total	19

The Authority's covered payroll constituted approximately 0.75%, for the year ended September 30, 2025 of the total payroll costs for all entities included in the actuarial calculation. Accordingly, the County has allocated approximately 0.75% of the actuarially calculated amounts to the Authority in fiscal year 2025.

Actuarial Assumptions and Other Inputs: The total OPEB liability in the September 30, 2025 actuarial assumptions and other inputs, applied to all period in the measurement, unless otherwise specified:

Inflation	2.50 percent
Salary increases	3.40 percent to 7.80 percent, including inflation
Discount rate	3.81 percent
Health care cost trend rates	Getzen Model, with trend starting at 6.25% (0% for premiums to reflect actual increase)and gradually decreasing to an ultimate trend rate of 4.00%.

The discount rate was based on an index rate for 20-year tax-exempt general obligation municipal bonds with an average AA credit rating or higher.

Mortality rates were taken from adjusted Pub-2010 mortality tables published by the Society of Actuaries with generational mortality improvements using Scale MP-2018. They are based on the results of a stateside experience study covering the period 2013 through 2018.

At September 30, 2025, the Authority reported a net OPEB liability of $91,929. The GASB 75 information has been provided as of the September 30, 2023, measurement date.

NOTE 11: OTHER POST-EMPLOYMENT BENEFITS (Continued)

The change in net OPEB liability for the year ended September 30, 2025 is as follows:

	Increase (Decrease) Net OPEB Liability
Balance as of September 30, 2024	$ 85,045
Changes for the year:	
Service cost	2,843
Interest	2,796
Changes in assumptions	4,722
Benefit payments	(3,477)
Net Change in OPEB	6,884
Balance as of September 30, 2025	$ 91,929

Changes in assumptions and other inputs reflect a change in the discount rate from 4.63% as of September 30, 2024 to 3.81% as of September 30, 2025. The methods, assumptions, and participant data used are detailed in the actuarial valuation report the fiscal year ended September 30, 2025. These calculations are based in the Entry Age Normal cost method required by GASB 75.

Sensitivity of the Net OPEB Liability: The following table represents the Authority's total and net OPEB liability calculated using the discount rate of 3.81%, as well as what the Authority's net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (2.81%) or one percentage point higher (4.81%) than the current rate:

	1% Decrease (2.81%)	Discount Rate (3.81%)	1% Increase (4.81%)
Net OPEB liability	$ 100,290	$ 91,929	$ 83,434

NOTE 11: OTHER POST-EMPLOYMENT BENEFITS (Continued)

The following table represents the Authority's total and net OPEB liability calculated using the health care cost trend rate of 6.25% decreasing to 4.00%, as well as what the Authority's net OPEB liability would be if it were calculated using a health care cost trend rate that is one percentage point lower (5.00% decreasing to 3.00%) or one percentage point higher (7.00% decreasing to 5.00%) than the current rate:

	1% Decrease (5.25% decreasing to 3.00%)	Healthcare Cost Trend (6.25% decreasing to 4.00%)	1% Increase (7.25% decreasing to 5.00%)
Net OPEB liability	$ 86,424	$ 91,929	$ 98,479

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the fiscal year ended September 30, 2025, the Authority recognized OPEB benefit of $2,000.

In addition, the Authority reported deferred outflows of resources and deferred inflows of resources related to the OPEB plan from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 14,415
Changes in assumptions and other inputs	11,525	21,962
Estimated benefits paid after the measurement date	3,396	-
Total	$ 14,921	$ 36,377

NOTE 11: OTHER POST-EMPLOYMENT BENEFITS (Continued)

The deferred outflows of resources related to OPEB, totaling $3,396, which result from Authority contributions subsequent to the measurement date, will be recognized as a reduction of the net OPEB liability in the fiscal year ending September 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the OPEB plan will be recognized in the expense as follows:

Fiscal Year Ending September 30,	
2026	$ (5,174)
2027	(4,002)
2028	(4,059)
2029	(4,078)
2030	(4,733)
Thereafter	(2,806)

NOTE 12: RELATED PARTY TRANSACTIONS

The Authority reimburses Escambia County for Pensacola Beach trolley services, which totaled $232,470 for the year ended September 30, 2025. In addition, the Authority pays Escambia County for its employees' workers' compensation insurance and health and life insurance. During the year ended September 30, 2025, the Authority expended $1,686 for workers' compensation insurance and $164,833 for health and life insurance. The Authority also reimbursed the County $206,000 for fire and rescue services during the year ended September 30, 2025. There were no amounts due to the County at September 30, 2025.

NOTE 13: COMMITMENTS AND CONTINGENCIES

Grants Contingencies

The Authority has received federal and state financial assistance for costs related to capital improvements and disaster assistance on Santa Rosa Island. The disbursement of funds received under these programs is subject to review and audit by grantor agencies. Any disbursements disallowed by these agencies could become a liability of the Authority. In the opinion of management, any such claims should not have a material adverse effect on the financial statements.

NOTE 13: COMMITMENTS AND CONTINGENCIES (Continued)

Windstorm

The insurance policy for windstorm coverage includes a deductible amount for named hurricane storms estimated at approximately $64,000. In addition, the Authority's windstorm policy is underwritten by the State of Florida's Citizens Property Insurance Corporation (Citizens). In the event Citizens incurs a deficit that exceeds the amount collected via regular premiums, an emergency assessment may be levied. The Authority may be required to pay substantially more in insurance premiums relating to the year for which the emergency assessment is levied.

Litigation

The Authority is involved in various lawsuits and claims incidental to the normal course of its operations. In the opinion of management, the ultimate liability, if any, resulting from such litigation will not materially affect the financial position or results of operations of the Authority.

SUPPLEMENTARY INFORMATION

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Schedule of Changes in the Net OPEB Liability and Related Ratios
(Last 10 Fiscal Years)

September 30,	2025	2024	2023	2022	2021	2020	2019	2018
Total OPEB Liability:								
Service cost	$ 2,843	$ 3,201	$ 4,602	$ 4,855	$ 4,235	$ 4,966	$ 4,907	$ 5,051
Interest	2,796	3,492	2,121	2,416	2,473	3,628	3,195	2,814
Changes of benefit terms	-	1,285	-	-	-	-	-	-
Difference between expected and actual experience	-	(11,989)	-	(8,558)	-	(6,024)	-	-
Changes of assumptions and other inputs	4,722	(12,917)	(17,266)	14,927	1,327	(1,834)	(2,654)	(3,243)
Benefit payments	(3,477)	(5,003)	(5,029)	(5,511)	(4,819)	(4,755)	(4,358)	(3,565)
Net change in total OPEB liability	6,884	(21,931)	(15,572)	8,129	3,216	(4,019)	1,090	1,057
Total OPEB liability, beginning	85,045	106,976	122,548	114,419	111,203	115,222	114,132	113,075
Total OPEB liability, ending	$ 91,929	$ 85,045	$ 106,976	$ 122,548	$ 114,419	$ 111,203	$ 115,222	$ 114,132
Covered employee payroll	$ 953,776	$ 866,196	$ 788,566	$ 698,414	$ 698,414	$ 734,288	$ 665,479	$ 665,279
Net OPEB liability as a percentage of covered employee payroll	9.64%	9.82%	13.57%	17.55%	16.38%	15.14%	17.31%	17.16%

Note: Data was unavailable prior to 2018.

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Schedule of Proportionate Share of Net Pension Liability – Florida Retirement System (Last 10 Fiscal Years)

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Authority's proportion of the net pension liability (asset)	0.001871%	0.001515%	0.001601%	0.001711%	0.002135%	0.001797%	0.001892%	0.001833%	0.001811%	0.002740%
Authority's proportionate share of the net pension liability (asset)	$ 580,602	$ 586,203	$ 638,001	$ 636,661	$ 161,262	$ 779,064	$ 651,585	$ 552,053	$ 535,669	$ 691,797
Authority's covered - employee payroll	$ 950,845	$ 838,460	$ 810,487	$ 744,239	$ 727,429	$ 687,026	$ 684,934	$ 661,267	$ 740,857	$ 1,056,855
Authority's proportionate share of the net pension liability (asset) as a percentage of its own covered-employee payroll	61.06%	69.91%	78.72%	85.55%	22.17%	113.40%	95.13%	83.48%	72.30%	65.46%
FRS Plan fiduciary net position as a percentage of the total pension liability	87.26%	83.70%	82.38%	82.89%	96.40%	78.85%	82.61%	84.26%	83.89%	84.88%

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Schedule of Contributions –
Florida Retirement System (Last 10 Fiscal Years)

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Contractually required contribution	$ 111,699	$ 85,808	$ 77,025	$ 73,015	$ 81,328	$ 59,722	$ 58,666	$ 52,234	$ 47,144	$ 66,814
Contributions in relation to the contractually required contribution	111,699	85,808	77,025	73,015	81,328	59,722	58,666	52,234	47,144	66,814
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Authority's covered-employee payroll	$ 971,898	$ 887,687	$ 796,896	$ 745,149	$ 741,508	$ 685,191	$ 692,529	$ 662,148	$ 658,625	$ 987,552
Contributions as a percentage of covered-employee payroll	11.49%	9.67%	9.67%	9.80%	10.97%	8.72%	8.47%	7.89%	7.16%	6.77%

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Schedule of Proportionate Share of Net Pension Liability – Health Insurance Subsidy Program (Last 10 Fiscal Years)

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Authority's proportion of the net pension liability (asset)	0.002175%	0.002097%	0.002100%	0.002044%	0.002094%	0.001974%	0.002070%	0.002027%	0.002066%	0.003198%
Authority's proportionate share of the net pension liability (asset)	$ 278,760	$ 314,569	$ 333,543	$ 216,519	$ 256,871	$ 241,000	$ 231,642	$ 214,524	$ 220,892	$ 372,749
Authority's covered - employee payroll	$ 950,845	$ 838,460	$ 810,487	$ 744,239	$ 727,429	$ 687,026	$ 684,934	$ 661,267	$ 740,857	$ 1,056,855
Authority's proportionate share of the net pension liability (asset) as a percentage of its own covered-employee payroll	29.32%	37.52%	41.15%	29.09%	35.31%	35.08%	33.82%	32.44%	29.82%	35.27%
FRS Plan fiduciary net position as a percentage of the total pension liability	6.36%	4.80%	4.12%	4.81%	3.56%	3.00%	2.63%	2.15%	1.64%	0.97%

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Schedule of Contributions –
Health Insurance Subsidy Program (Last 10 Fiscal Years)

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Contractually required contribution	$ 19,438	$ 17,754	$ 13,816	$ 12,369	$ 12,309	$ 11,374	$ 11,496	$ 10,992	$ 10,933	$ 16,393
Contributions in relation to the contractually required contribution	19,438	17,754	13,816	12,369	12,309	11,374	11,496	10,992	10,933	16,393
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Authority's covered-employee payroll	$ 971,898	$ 887,687	$ 796,896	$ 745,149	$ 741,508	$ 685,191	$ 692,529	$ 662,148	$ 658,625	$ 987,552
Contributions as a percentage of covered-employee payroll	2.00%	2.00%	1.73%	1.66%	1.66%	1.66%	1.66%	1.66%	1.66%	1.66%

NOTE 1: OPEB PLAN

The actuarial methods and assumptions used to calculate the total OPEB liability are described in Note 11 to the financial statements.

The net OPEB liability amount presented for each fiscal year was determined as of September 30 measurement date prior to the fiscal year-end.

The schedule is intended to present ten years of data. Additional years of data will be presented as they become available.

The Authority has not presented a Schedule of Contributions since an actuarially determined contribution has not been calculated and there is no contractually or statutorily determined contribution applicable to the Authority.

NOTE 2: PENSION PLAN

The actuarial methods and assumptions used to calculate the total pension liability (asset) are described in Note 10 to the financial statements.

The net pension liability amounts presented for each fiscal year were determined as of the June 30 measurement date prior to the fiscal year-end.

HIS: The discount rate was modified to reflect the change in the value of the municipal bond index between GASB measurement dates.

Chapter 2023-193, Laws of Florida (Senate Bill 7024), increased the level of monthly benefits from $5 times years of service to $7.50, with an increased minimum of $45 and a maximum of $225. This change applies to all years of service for both members currently receiving benefits and members not yet receiving benefits.

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Schedule of Operating Revenue and Expenses – Budget and Actual

For the year ended September 30, **2025**

	Actual (GAAP Basis)	Adjustment to Budgetary Basis	Actual (Budgetary Basis)	Budget	Variance Favorable (Unfavorable)
Operating revenue					
Lease fees					
Commercial	$ 5,085,032	$ -	$ 5,085,032	$ 4,183,394	$ 901,638
Residential	1,333,155	-	1,333,155	1,363,688	(30,533)
Interest income	11,626	-	11,626	-	11,626
Other operating revenue	91,876	-	91,876	-	91,876
Total operating revenue	6,521,689	-	6,521,689	5,547,082	974,607
Operating expenses					
Personal services	1,813,777	-	1,813,777	1,789,068	(24,709)
Contractual and professional services	556,429	-	556,429	1,278,346	721,917
Supplies	25,293	-	25,293	48,235	22,942
Utilities	46,310	-	46,310	71,400	25,090
Advertising and promotion	684,118	-	684,118	1,179,250	495,132
Capital outlay	679,878	87,945	767,823	1,536,000	768,177
Other operating expense	326,110	-	326,110	378,950	52,840
Total operating expenses before depreciation	4,131,915	87,945	4,219,860	6,281,249	2,061,389
Depreciation	82,206	(82,206)	-	-	-
Total operating expenses	4,214,121	5,739	4,219,860	6,281,249	2,061,389
Operating income (loss)	2,307,568	(5,739)	2,301,829	(734,167)	3,035,996
Non-operating revenue (expenses)					
Beach nourishment fund	-	(2,000,000)	(2,000,000)	(2,000,000)	-
Grant revenues	149,588	-	149,588	-	149,588
Grant project expenses	(267,076)	-	(267,076)	-	(267,076)
Payments to Escambia County - fire and rescue	(206,000)	-	(206,000)	(206,000)	-
Interest income	537,679	-	537,679	480,000	57,679
Other income	49,415	-	49,415	-	49,415
Net non-operating revenue (expenses)	263,606	(2,000,000)	(1,736,394)	(1,726,000)	(10,394)
Change in net position	$ 2,571,174	$ (2,005,739)	$ 565,435	$ (2,460,167)	$ 3,025,602

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Supervisors
Santa Rosa Island Authority
Pensacola Beach, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities of Santa Rosa Island Authority (hereinafter referred to as the "Authority"), as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated February 3, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Authority's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a deficiency in internal control, described in the accompanying schedule of findings as item 2025-01 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Authority's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Santa Rosa Island Authority's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Authority's response to the findings identified in our audit and described in the accompanying schedule of findings. The Authority's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Fort Walton Beach, Florida
February 3, 2026

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Schedule of Findings
For the Year Ended September 30, 2025

Finding 2025-01: Completeness of Cash and Bank Accounts

Criteria: Rules of the Florida Auditor General (Chapter 10.550, Rules of the Auditor General) and generally accepted accounting principles established by the Governmental Accounting Standards Board (GASB) require governments to maintain complete and accurate accounting records and adequate internal control over cash and other assets, including the recording and reconciliation of all bank accounts owned or controlled by the government. GASB standards require that cash and cash equivalents include all funds on deposit in financial institutions under the government's control, that cash receipts be recognized when received, and that transfers between bank accounts be recorded as transfers between cash accounts rather than through accounts receivable or revenue. These requirements are intended to ensure the completeness, accuracy, and transparency of financial reporting and the safeguarding of public funds.

Condition: During our audit, we noted that the Authority established a new Synovus bank account in February 2025 to facilitate online lease payments ("Online Synovus Account"). Lease payments received through the online payment platform are automatically deposited into this account. At various times, generally around mid-month, management transfers the accumulated balance from the Online Synovus Account to the Authority's primary Operating Synovus account.

We noted that the Online Synovus Account is not recorded in the Authority's general ledger. Additionally, cash receipts are recorded by debiting accounts receivable and crediting lease revenue when payments are received, and the subsequent transfer of funds from the Online Synovus Account to the Operating account is recorded as a reduction of accounts receivable rather than as a transfer between cash accounts.

Cause: The Authority implemented the new online payment system and the related bank account, but does not appear to have formal procedures to ensure new bank accounts are added to the accounting system and integrated into established cash receipt and reconciliation processes.

Effect: Although the net activity of the bank account is recorded as an outstanding deposit in the main account, the bank account balance is not separately reflected in the Authority's books and records. A clear and complete presentation of cash receipts and cash transfers is not present in the accounting records, increasing the risk of misstatement and reducing the effectiveness of internal controls over cash.

Recommendation: We recommend management record the Online Synovus Account in the general ledger as a separate cash account, record online lease payments as cash receipts when deposited into the Online Synovus Account (with a corresponding reduction of accounts receivable), and record transfers from the Online Synovus Account to the Operating Synovus Account as transfers between cash accounts, rather than as reductions of accounts receivable.

Management's response: We have reviewed the results of the finding noted and concur with the issues identified. We have already started implementing improved procedures.

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MANAGEMENT LETTER

To the Board of Directors and Chief Executive Officer
Santa Rosa Island Authority
Pensacola, Florida

Report on the Financial Statements

We have audited the financial statements of the Santa Rosa Island Authority ("Authority") as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated February 3, 2026

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Florida Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountant's Report on an examination conducted in accordance with AICPA Professional Standards, AT-C 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated February 3, 2026, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. Corrective actions have been taken to address findings and recommendations in the preceding financial audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. This information is disclosed in the notes to the financial statements.

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, requires us to apply appropriate procedures and communicate the results of our determination as to whether or not the Authority met one or more conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions met. In connection with our audit, we determined that the Authority did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the Authority. It is management's responsibility to monitor Authority's financial condition, and our financial condition assessment was based in part on representation made by management and review of financial information provided by same.

Section 10.554(1)(i)2, Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Property Assessed Clean Energy (PACE) Programs

As required by Section 10.554(1)(i)6.a., Rules of the Auditor General, the Authority did not operate a PACE program authorized pursuant to Section 163.081 or Section 163.082, Florida Statutes within the Authority's geographical boundaries during the fiscal year under audit.

Specific Information

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the Santa Rosa Island Authority reported:

a. The total number of Authority employees compensated in the last pay period of the Authority's fiscal year as 13.
b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the authority's fiscal year as 16.
c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as $1,124,445.
d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as $236,530.
e. Each construction project with a total cost of at least $65,000 approved by the Authority that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project as:
    - 2026 Pensacola Beach Nourishment Project - $34 million
f. The Authority did not amend its final adopted budget under Section 189.016(6), Florida Statutes.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Directors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Fort Walton Beach, Florida
February 3, 2026

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INDEPENDENT ACCOUNTANT'S REPORT

To the Board Members and Chief Executive Officer
Santa Rosa Island Authority
Pensacola, Florida

We have examined Santa Rosa Island Authority's compliance with the requirements of Section 218.415, Florida Statutes, *Local Government Investment Policies*, during the year ended September 30, 2025. Management of the Authority is responsible for the Authority's compliance with the specified requirements. Our responsibility is to express an opinion on the Authority's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Authority complied, in all material respects, with the specified requirement referenced above. An examination involves performing procedures to obtain evidence about whether the Authority complied with the specified requirements. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that our examination provides a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the Authority's compliance with specified requirements.

In our opinion, the Authority complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2025.

This report is intended solely for the information and use of management and the State of Florida Auditor General and is not intended to be and should not be used by anyone other than these specified parties.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

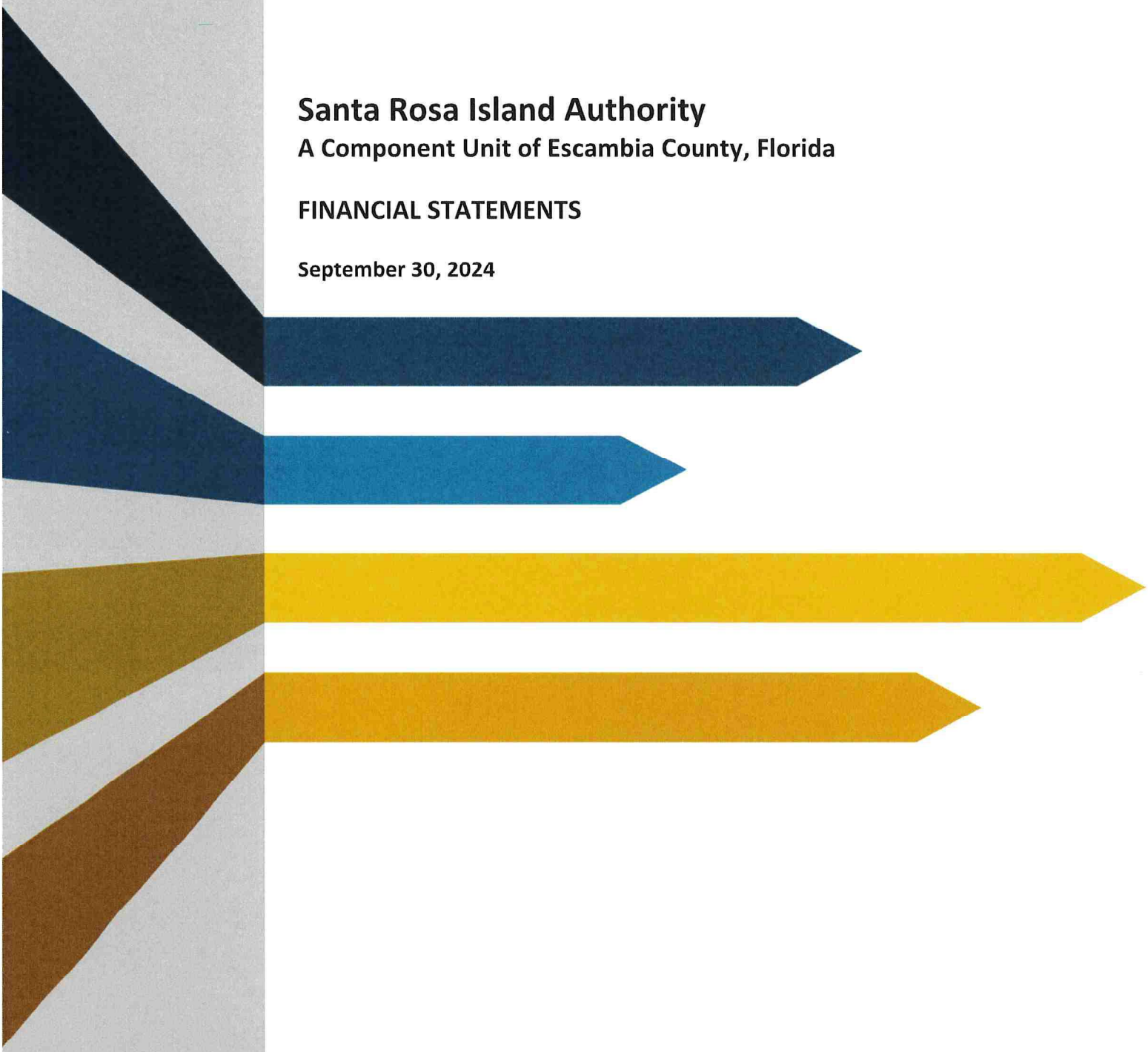
Fort Walton Beach, Florida
February 3, 2026

Santa Rosa Island Authority

A Component Unit of Escambia County, Florida

FINANCIAL STATEMENTS

September 30, 2024



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INDEPENDENT AUDITOR'S REPORT

To the Board Members and Chief Executive Officer
Santa Rosa Island Authority
Pensacola Beach, Florida

Opinion

We have audited the accompanying financial statements of the business-type activities of Santa Rosa Island Authority, a component unit of Escambia County, Florida, (hereinafter referred to as "Authority"), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the business-type activities of the Authority as of September 30, 2024, and the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Financial Statements section of our report. We are required to be independence of the Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Schedule of Changes in Net OPEB Liability and Related Ratios, Schedules of Proportionate Share of Net Pension Liability, and Schedules of Contributions, as listed in the table of contents, be presented to supplement the financial statements. Such information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in

accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the Management Discussion and Analysis that accounting principles generally accepted in the United States of America requires to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Authority's basic financial statements. The Schedule of Revenue and Expenses – Budget and Actual is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The Schedule of Operating Revenue and Expenses – Budget and Actual is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Operating Revenues and Expenses – Budget and Actual is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated January 30, 2025, on our consideration of the Authority's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Fort Walton Beach, Florida
January 30, 2025

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Statement of Net Position

September 30,		**2024**
Assets		
Current assets		
Cash and cash equivalents	$	5,755,589
Accounts receivable, net of allowances for credit losses of $0		428,633
Unbilled receivables		62,846
Due from Escambia County		250,000
Due from other governments		215,398
Prepaid expenses		39,665
Total current assets		6,752,131
Noncurrent assets		
Capital funds contingency - cash		7,221,089
Cash and cash equivalents - restricted		2,078,640
Investments - unrestricted		587,629
Capital assets, net		730,774
Total noncurrent assets		10,618,132
Deferred outflows of resources		
Other post-employment benefits		12,201
Pension		230,577
Total deferred outflows of resources		242,778
Total assets and deferred outflows of resources	$	17,613,041

The accompanying notes are an integral part of these financial statements.

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Statement of Net Position (Continued)

September 30,		**2024**
Liabilities		
Current liabilities		
Accounts payable	$	487,667
Accrued payroll		23,121
Other accrued liabilities		43,429
Total current liabilities		554,217
Noncurrent liabilities		
Compensated absences		138,248
Net pension liability		900,772
Obligation for other postemployment benefits		85,045
Total noncurrent liabilities		1,124,065
Total liabilities		1,678,282
Deferred inflows of resources		
Deferred revenue		258,190
Other post-employment benefits		42,501
Pension		181,789
Deferred consideration fees		484,093
Total deferred inflows of resources		966,573
Net position		
Net investment in capital assets		730,774
Restricted for island improvements - Portofino		1,836,142
Restricted for Quietwater restoration - BP		175,379
Restricted for other		85,033
Unrestricted		12,140,858
Total net position		14,968,186
Total liabilities, deferred inflows of resources, and net position	$	17,613,041

The accompanying notes are an integral part of these financial statements.

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Statement of Activities

For the year ended September 30,		**2024**
Operating revenue		
Lease fees		
Commercial	$	4,937,898
Residential		1,323,331
Other operating revenue		259,742
Total operating revenue		6,520,971
Operating expenses		
Personal services		1,591,535
Contractual and professional services		818,345
Supplies		22,557
Utilities		41,942
Advertising and promotion		681,550
Capital outlay		995,170
Other operating expense		324,781
Total operating expenses before depreciation		4,475,880
Depreciation		65,752
Total operating expenses		4,541,632
Operating income		1,979,339
Non-operating revenue (expenses)		
Funding from Escambia County - complimentary public transportation		250,000
Grant revenues		158,748
Grant project expenses		(317,496)
Payments to Escambia County - fire and rescue		(206,000)
Interest income		585,478
Other income		33,312
Non-operating revenue (expenses), net		504,042
Change in net position		2,483,381
Net position, beginning of year		12,484,805
Net position, end of year	$	14,968,186

The accompanying notes are an integral part of these financial statements.

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Statement of Cash Flows

For the year ended September 30,		**2024**
Operating activities		
Cash received from lessees	$	6,297,448
Other operating receipts		259,742
Payments to vendors		(2,651,219)
Payments to employees		(1,583,925)
Net cash provided by (used in) operating activities		2,322,046
Noncapital financing activities		
Payments to Escambia County		(206,000)
Receipts for other non-operating revenues		34,126
Net cash provided by (used in) noncapital financing activities		(171,874)
Capital and related financing activities		
Acquisition and construction of capital assets		(198,702)
Cash received from other governments		50,550
Payments for other non-operating expenses		(317,496)
Net cash provided by (used in) capital and related financing activities		(465,648)
Investing activities		
Sale of investments		560,564
Net cash provided by (used in) investing activities		560,564
Net change in cash and cash equivalents		2,245,088
Cash and cash equivalents, beginning of year		12,810,230
Cash and cash equivalents, end of year	$	15,055,318

(continued)

The accompanying notes are an integral part of these financial statements.

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Statement of Cash Flows (Continued)

For the year ended September 30,		2024
Reconciliation of operating income to net cash provided by operating activities		
Operating income	$	1,979,339
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation		65,752
Other postemployment benefit obligation		(1,516)
Pension		(33,925)
Changes in operating assets and liabilities:		
Accounts and unbilled receivables		36,219
Prepaid expenses		6,061
Accounts payable		250,017
Accrued payroll		4,582
Other accrued liabilities		(8,689)
Compensated absences		(11,906)
Deferred revenue		49,800
Deferred consideration fees		(13,688)
Net cash provided by operating activities	$	2,322,046
Cash reconciliation		
Cash and cash equivalents	$	5,755,589
Capital funds contingency - cash		7,221,089
Cash and cash equivalents - restricted		2,078,640
Cash and cash equivalents, end of year	$	15,055,318

The accompanying notes are an integral part of these financial statements.

NOTE 1: ORGANIZATION

The Santa Rosa Island Authority ("Authority"), exists pursuant to the provisions of Chapter 24500, Laws of Florida, Special Acts of 1947, as amended. The Authority is the governing body of a portion of Santa Rosa Island and consists of five members appointed by the Board of County Commissioners of Escambia County, and one member elected by the leaseholders of Santa Rosa Island. The Authority has been constituted a body corporate and an agency of Escambia County and, accordingly, meets the criteria of a component unit and will be included in the Basic Financial Statements of Escambia County, Florida.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The Authority maintains its books and records under the accrual method of accounting. Under this method, revenue is recognized when earned rather than when received, and related expenses are recognized when they are incurred rather than when paid. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The Authority classifies fund equity into three components – net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

Net investment in capital assets – This component of fund equity consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of invested in capital assets, net of related debt. Rather, that portion of the debt is included in the same fund equity component as the unspent proceeds.

Restricted – This component of fund equity consists of constraints placed on fund equity imposed by creditors (such as through debt covenants), contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted – This component of fund equity consists of fund equity that does not meet the definition of "restricted" or "net investment in capital assets".

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The Authority is accounted for as an enterprise fund. Enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The Authority complies with generally accepted accounting principles (GAAP) and applies all relevant Governmental Accounting Standards Board (GASB) pronouncements.

Enterprise funds distinguish operating revenue and expenses from nonoperating items. Operating revenue and expenses generally result from providing services and producing and delivering goods in connection with an enterprise fund's principal ongoing operations. The principal operating revenue of the Authority are lease fees and related charges. Operating expenses of the Authority include personal services, contractual and professional services, supplies, utilities, advertising and promotion, capital outlay, other expenses and depreciation on capital assets. All revenue and expenses not meeting this definition are reported as nonoperating revenue and expenses.

Restricted Assets

Certain assets of the Authority are restricted for use by agreements with third parties; therefore, they are not available to be used at management's discretion. These restrictions include assets restricted by outside parties for beach renourishment and certain capital improvements as further discussed in Note 7.

When both restricted and unrestricted resources are available for use, it is the Authority's policy to use restricted resources first, then unrestricted resources as they are needed.

General Budget Policies

Prior to the beginning of each fiscal year, the Executive Director submits an operating budget to the Authority Board. The budget includes proposed expenses necessary for operation of the Authority and estimated revenue available to finance those expenses. Once approved by the Authority Board, the budget is submitted for approval by the Board of County Commissioners of Escambia County. The legal level of budgetary control is by total expenditures. Any amendments that alter total expenditures must be approved by the Authority Board and the Board of County Commissioners of Escambia County. All appropriations lapse at year end.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The budget is prepared on a basis that differs from generally accepted accounting principles as follows:

A. The budget does not include a provision for depreciation expense or for gain or loss from disposal of capital assets.

B. The budget includes a provision for capital outlay, which is not included in the results of operations under generally accepted accounting principles, except for certain non-capital items expensed by the Authority. These non-capital items include dredging, renourishment and improvements to property not owned by the Authority.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Authority considers all highly liquid debt instruments with a maturity of three months or less when purchased to be cash equivalents, excluding investments in the Local Government Surplus Funds Trust Fund Investment Pool.

Capital Assets

Capital assets are defined by the Authority as assets with an initial/individual cost of more than $1,000 and an estimated useful life in excess of two years. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Upon being placed into service, property, plant and equipment of the Authority are depreciated using the straight-line method over the estimated useful lives. Estimated useful lives for financial reporting purposes are as follows: transportation equipment, maintenance equipment, office equipment and miscellaneous: 3 – 10 years; and buildings and shelters: 10 – 40 years.

Compensated Absences

It is the Authority's policy to permit employees to accumulate a limited amount of earned but unused annual leave and, for those employees who have achieved retirement age or are entitled under a negotiated contract, a limited amount of earned but unused sick leave. Accordingly, the Authority records an accrual for earned but unused annual leave and sick leave.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Lease Fees

Lease fees, including consideration fees, are generally recognized as income over the lease term as it becomes due according to the provisions of the lease. Lease fees received but not yet earned according to the provisions of the lease are recorded as deferred revenue. The Authority has agreed to bill certain lease fees quarterly or monthly even though the full amount is due at the beginning of the renewal year. Amounts due from year-end through the lease renewal date are reflected as unbilled receivables on the accompanying Statement of Net Position.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes include a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources,* represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The items that qualify for reporting in this category are the items related to the pension and OPEB amounts reported in the Statement of Net Position. The deferred outflows of resources related to pension and OPEB amounts result generally from changes between the expected and actual experience of the pension and OPEB plans.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources,* represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Authority has four items, deferred revenue, deferred consideration fees, and pension and OPEB amounts, which qualify for reporting in this category. Deferred revenue and deferred consideration fees result from the collection of revenues in advance of the year for which they are due. The deferred inflows of resources related to pension and OPEB amounts result generally from changes between the expected and actual experience of the pension and OPEB plans.

Other Post-Employment Benefits

The Authority utilizes uniform reporting standards for other postemployment benefit (OPEB) expense and related liabilities, note disclosures, and required supplementary information (RSI) in annual financial reports of governmental entities. See Note 11 for a description of the OPEB expenses and liabilities.

Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, January 30, 2025. See Note 14 for relevant disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these consolidated financial statements.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Recently Issued and Implemented Accounting Pronouncements

The GASB has recently issued several accounting pronouncements, including Statement No. 91, *Conduit Debt Obligations*; Statement No. 93, *Replacement of Interbank Offered Rates*; Statement No. 96, *Subscription-Based Information Technology Arrangements*; and Statement No. 100, *Accounting Changes and Error Corrections*. The Authority did not experience any significant impacts to its financial reporting as a result of implementing these Statements.

The GASB has issued statements that will become effective in future years, including Statement No. 101, *Compensated Absences*. The Authority is evaluating the requirements of the above statements and the impact, if any, on its financial reporting.

NOTE 3: CASH AND INVESTMENTS

The Authority maintains deposits with "Qualified Public Depositories" as defined in Chapter 280, Florida Statutes. All Qualified Public Depositories must place with the Treasurer of the State of Florida securities in accordance with collateral requirements determined by the State's Chief Financial Officer. In the event of default by a Qualified Public Depository, the State Treasurer will pay public depositors all losses. Losses in excess of insurance and collateral will be paid through assessments between all Qualified Public Depositories.

Under this method, all of the Authority's deposits are fully insured or collateralized at the highest level of security as defined by GASB, Statement Number 40, *Deposits and Investment Disclosures (An Amendment of GASB, Statement Number 3).*

The Authority is authorized to invest in financial instruments as established by Section 218.415, Florida Statutes. The authorized investments include among others direct obligations of the U.S. Treasury; the Local Government Surplus Funds Trust Fund as created by Section 218.405, Florida Statutes; SEC registered money market funds with the highest credit quality rating from a nationally recognized rating agency; and interest-bearing time deposits or savings accounts in authorized financial institutions.

In accordance with GAAP, certificate of deposits are considered a nonparticipating interest-earning investment contract and is appropriately reported in the financial statements at cost. The following is a summary of the Authority's investments:

September 30,	**2024**	**Credit Risk**	**Maturities**
Certificate of deposit	$ 587,629	not rated	03/20/25

NOTE 3: CASH AND INVESTMENTS (Continued)

Concentration risk – The Authority places no limit on the amount the Authority may invest in any one issuer.

Interest rate risk –The Authority does not have a formal policy for addressing interest rate risk; however, investments are made with discretion to seek reasonable returns, preserve capital, and in general, avoid speculative investments. The Authority manages its exposure to declines in fair values from interest rate changes by reviewing the portfolio on an ongoing basis for changes in effective yield rates.

Custodial credit risk – For an investment, custodial credit risk is the risk that the Authority will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. The Authority has no formal policy for custodial risk. None of the investments listed above are exposed to custodial credit risk because their existence is not evidenced by securities that exist in physical or book entry form.

NOTE 4: CAPITAL ASSETS

The following is a summary of changes in the capital assets for the year ended September 30, 2024:

September 30,	**2023**	**Additions**	**Transfers and Retirements**	**2024**
Other capital assets:				
Buildings	$ 1,064,609	$ 12,782	$ -	$ 1,077,391
Other improvements	134,884	93,542	-	228,426
Equipment	284,116	92,378	(94,921)	281,573
Total other capital assets	1,483,609	198,702	(94,921)	1,587,390
Less accumulated depreciation for:				
Buildings	(662,061)	(22,766)	-	(684,827)
Other improvements	(32,409)	(8,075)	-	(40,484)
Equipment	(190,501)	(34,911)	94,107	(131,305)
Total other capital assets	(884,971)	(65,752)	94,107	(856,616)
Other capital assets, net	598,638			730,774
Total capital assets, net	$ 598,638	$ 132,950	$ (814)	$ 730,774

NOTE 5: LONG-TERM LIABILITIES

The Authority has a compensated absence liability for unpaid leave.

Changes in long-term liabilities were as follows:

September 30,	2023	Additions	Reductions	2024	Amount Due Within One Year
Compensated absences	$ 150,154	$ -	$ (11,906)	$ 138,248	$ -
	$ 150,154	$ -	$ (11,906)	$ 138,248	$ -

NOTE 6: LEASING ACTIVITIES

Substantially all of the Authority's revenue is derived from leasing activities. The Authority leases the land of Santa Rosa Island to residents and businesses on the Island but does not convey ownership. The Authority's policy is to report all leases as operating leases since the land of the island is not recorded as an asset on the financial statements and the leases do not meet the criteria of a capital lease.

Most residential and many commercial leases are for a period of 99 years. Many of these 99-year leases have options to renew for another 99-year term. Some leases, particularly those for restaurants and concessions, are generally for a shorter period. Each lease provides that any construction on the premises must be performed within an established length of time, and detailed plans and specifications must be approved by the Authority before a building permit is issued. Failure to pay any rentals due or failure to comply with any other covenants of the lease constitutes a violation under the terms of the lease and the Authority may repossess the land and the improvements after required notice if the lessee fails to correct the default.

Certain leases have a provision that allows for an increase in minimum lease fees every five years in proportion to the consumer price index (CPI). In 2021, the Authority's Board approved a total increase of 7.7% for the lease years from 2021 – 2025. The Authority implemented increases of 1.7% in 2022 and 2% in 2023, and anticipated increases are as follows: 2024-2025: 2% each year.

NOTE 6: LEASING ACTIVITIES (Continued)

The following is a schedule of estimated future minimum rentals to be received under these leases for the periods ending September 30.

2025	$ 2,252,328
2026	2,252,328
2027	2,252,328
2028	2,252,328
2029	2,252,328

The following is a schedule of the number of residential and commercial leaseholders as of:

September 30,	2024
Residential	3,889
Commerical	174

NOTE 7: RESTRICTED NET POSITION

Restricted net position is comprised of two primary components: Portofino island improvement funds and certain claim proceeds related to the BP oil spill. The Portofino restricted funds are derived from a portion of the Portofino lease and must be used for future Island improvements. As of September 30, 2024, the restricted Portofino funds equal $1,836,142.

In addition, the Authority also considers certain funds received from BP in prior years relating to the Deepwater Horizon Oil Spill as restricted for the restoration of the Quietwater Beach area. These amounts total $175,379 at September 30, 2024.

The Authority also has certain funds set aside for maintaining Sabine Park and Morgan Park, including paying mitigation expenses. The other restricted balances totaled $49,160 and $35,873 at September 30, 2024 for Sabine Park and Morgan Park, respectively.

In addition to restricted net position, the Authority has also designated certain unrestricted net asset amounts for future contingencies and beach renourishment. These amounts total $7,221,089 as of September 30, 2024 and are included in unrestricted net position on the accompanying Statement of Net Position. At September 30, 2024, the Authority's unrestricted, undesignated net position totals approximately $4.9 million.

NOTE 8: RISK MANAGEMENT

The Authority is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The Authority has established a self-insurance program to cover its risk of loss related to general liability claims and natural disasters. As of September 30, 2024, the Authority has set aside $1,121,089 in contingency funds to cover any claims that may be filed or other emergencies for which cash flow, particularly in off-seasons, might not be sufficient to cover. This amount is included in the designated net position amount identified in Note 7.

The sovereign immunity limits of the State of Florida restrict general liability claims to $100,000. General liability claims above $100,000 would have to be approved by the State Legislature. The Authority participates in the Escambia County self-insurance program to cover its risks of loss related to workers' compensation claims. The Authority pays an annual premium to the program for its coverage. Details of this self-insurance program can be found in the Escambia County, Florida Comprehensive Annual Financial Report. The Authority continues to carry commercial insurance for risks of loss, including property insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 9: FEDERAL AND STATE GRANT PROJECTS

The Authority has entered into various grant agreements with the Federal Emergency Management Agency to fund the elevation of certain properties on Santa Rosa Island. The total of the award agreements approximates $2.4 million. During 2024, the Authority did not incur any expenses related to this program. Progress on the project for the final impacted property related to is pending resolution of disagreements between the homeowner and contractor. No revenue or expenses was recognized in the current year related to this transaction.

The Authority has been awarded grant funds from the State of Florida for beach re-nourishment and restoration. The maximum amount to be received under the three grants is $515,000. The grants require a match of $515,000. During 2024, the Authority incurred approximately $317,500 of expenses related to this program, of which 50% was paid back to the Authority by the State.

Revenue recognized under these federal and state grants totaled $158,748 for the year ended September 30, 2024.

NOTE 10: PENSION PLAN

Essentially all regular employees of the Authority are covered by the Florida Retirement System Pension Plan and Retiree Health Insurance Subsidy Program.

NOTE 10: PENSION PLAN (Continued)

Plan Descriptions, Membership and Plan Benefits, and Contribution Requirements

Plan Descriptions

The Florida Retirement System (FRS) is a cost-sharing, multiple-employer retirement system. The FRS was created in Chapter 121, Florida Statutes, to provide a defined benefit pension plan for participating public employees. The FRS was amended in 1998 to add the Deferred Retirement Option Program (DROP) under the defined benefit plan and amended in 2000 to provide a defined contribution plan alternative to the defined benefit plan for FRS members effective July 1, 2002. This integrated defined contribution pension plan is the FRS Investment Plan (INV). Chapter 112, Florida Statutes, established the Retiree Health Insurance Subsidy (HIS) Program, a cost-sharing multiple-employer defined benefit pension plan, to assist retired members of any state-administered retirement system in paying the costs of health insurance.

The FRS, HIS, and INV are administered by the Florida Department of Management Services, Division of Retirement. Provisions relating to FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112 Part IV, Florida Statutes; Chapter 238, Florida Statutes; and FRS Rules, Chapter 60S, Florida Administrative Code. The Florida Legislature has the authority to establish and amend retirement legislation and related bills of significance to members of the FRS and HIS plans (including benefit terms and contribution rates). Passed bills are presented to the Governor of Florida and approved before they may be enacted into law.

The FRS, HIS, and INV financial information is included in the Florida Retirement System (System) Pension Plan and Other State Administered Systems Annual Comprehensive Financial Report (ACFR). The System ACFR, including audited financial information to support the Schedules of Employer Allocations and Schedules of Pension Amounts by Employer, are available online at http://www.dms.myflorida.com/workforce_operations/retirement/publications.

The System ACFR and actuarial reports may also be obtained by contacting the Division of Retirement by mail or phone at:

Division of Management Services
Division of Retirement
Bureau of Research and Member Contributions
P.O. Box 9000
Tallahassee, FL 32315-9000
850-907-6500 or toll-free 844-377-1888

NOTE 10: PENSION PLAN (Continued)

Membership and Plan Benefits - FRS

The FRS has several classes of membership applicable to the Authority, including regular class, senior management and DROP. Employees enrolled in the FRS prior to July 1, 2011, vest at six years of creditable service and are eligible for normal retirement benefits at age 62 or at any age after 30 years of service. Employees enrolled in the Plan on or after July 1, 2011, vest at eight years of creditable service and are eligible for normal retirement benefits at age 65 or any time after 33 years of creditable service. Retirees receive a lifetime pension benefit with joint and survivor payment options. The FRS also includes an early retirement provision but imposes a penalty for each year a member retires before the normal retirement date. Benefits are computed on the basis of age, average final compensation, creditable years of service, and accrual value by membership class.

As provided in Section 121.101, Florida Statutes, if the member is initially enrolled in the FRS before July 1, 2011, and all service credit was accrued before July 1, 2011, the annual cost-of-living adjustment is 3 percent per year. If the member is initially enrolled before July 1, 2011, and has service credit on or after July 1, 2011, there is an individually calculated cost-of-living adjustment. The annual cost-of-living adjustment is a proportion of 3 percent determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement multiplied by 3 percent. Plan members initially enrolled on or after July 1, 2011, will not have a cost-of-living adjustment after retirement.

A DROP was established effective July 1, 1998, subject to provisions of Section 121.091, Florida Statutes. It permits employees eligible for normal retirement under the FRS to defer receipt of monthly benefit payments while continuing employment with an FRS participating employer. An employee may participate in DROP for a period not to exceed 60 months after electing to participate, except certain instructional personnel may participate for up to 96 months. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest. The net pension liability does not include amounts for DROP participants, as these members are considered retired and are not accruing additional pension benefits.

Membership and Plan Benefits - HIS

HIS membership is available to all members within the FRS plan. The benefit is a monthly payment to assist retirees of State-administered retirement systems in paying their health insurance costs. Eligible retirees and beneficiaries received a monthly HIS payment equal to the number of years of service credited at retirement multiplied by $7.50. The minimum payment is $45 and the maximum payment is $225 per month, pursuant to Section 112.363, Florida Statutes. To be eligible to receive a HIS benefit, a retiree under a State administered retirement system must provide proof of eligible health insurance coverage, which can include Medicare.

NOTE 10: PENSION PLAN (Continued)

Contribution Requirements

Employer contributions rates are actuarially recommended but set, and may be amended, by the Florida Legislature. These rates are a percentage of covered payroll. The FRS and HIS contribution rates were as follows:

	Employee Required Contribution	Employer Required Contribution	Total Required Contribution
Regular employees:			
October 1, 2023 through June 30, 2024	3.00%	13.57%	16.57%
July 1, 2024 through September 30, 2024	3.00%	13.63%	16.63%
Employees in the Deferred Retirement Option Program (DROP):			
October 1, 2023 through June 30, 2024	n/a	21.13%	21.13%
July 1, 2024 through September 30, 2024	n/a	21.13%	21.13%
Senior Management Service Class (SMSC):			
October 1, 2023 through June 30, 2024	3.00%	34.52%	37.52%
July 1, 2024 through September 30, 2024	3.00%	34.52%	37.52%

Employer rates include 2.00 percent for the HIS program. In addition, regular employees are required to contribute an amount equal to 3% of their salary as retirement contributions. Members participating in the DROP are not required to make 3% contributions. The Authority's contributions to the Plan totaled $160,338 for the year ended September 30, 2024.

FRS and HIS Significant Assumptions and Rate of Return

Basis of Accounting

Information about the FRS and HIS assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fiduciary net position can be found in the System ACFR. The System ACFR is available online or can be obtained as mentioned previously The FRS and HIS fiduciary net position and additions to/deductions from the fiduciary net position have been determined based on the System's records, which utilize the flow of economic resources measurement focus and accrual basis of accounting. For this purpose, benefit payments (including refund of employee contributions) are recognized when due and payable. Investments are reported at fair value. Contributions are recognized as revenue when due, pursuant to statutory and contractual requirements. There have been no significant changes since the publication of the System ACFR.

NOTE 10: PENSION PLAN (Continued)

Actuarial Methods and Assumptions

The FRS Actuarial Assumption Conference is responsible for setting the assumptions used in the funding valuations of the defined benefit pension plan pursuant to section 216.136(10), Florida Statutes. The division determines the assumptions in the valuations for GASB 67 reporting purposes. The FRS Pension Plan's GASB 67 valuation is performed annually. The HIS Program has a valuation performed biennially that is updated for GASB reporting in the year a valuation is not performed. The most recent experience study for the FRS Pension Plan was completed in 2019 for the period July 1, 2013, through June 30, 2018. Because the HIS is funded on a pay-as-you-go basis, no experience study has been completed for that program. The actuarial assumptions that determined the total pension liability for the HIS program were based on certain results of the most recent experience study for the FRS Pension Plan.

The total pension liability for each cost-sharing defined benefit plan was determined using the individual entry age actuarial cost method. Inflation increases for both plans is assumed at 2.40%. Payroll growth, including inflation, for both plans is assumed at 3.25%. Both the discount rate and long-term expected rate of return used for FRS investments is 6.7%. The plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return.

Because the HIS program uses a pay-as-you-go funding structure, a municipal bond rate of 3.93% was used to determine its total pension liability for the program (Bond Buyer General Obligation 20-Bond Municipal Bond Index). Mortality assumptions for both the FRS Pension Plan and the HIS Program were based on the PUB-2010 base table (refer to the valuation reports for more information).

As of June 30, 2024, the municipal rate used by HIS increased from 3.65 percent to 3.93 percent. In addition, Chapter 2023-193, Laws of Florida (Senate Bill 7024), increased the level of monthly benefits from $5 times years of service to $7.50, with an increased minimum of $45 and maximum of $225. This change applies to all years of service for both members currently receiving benefits and members not yet receiving benefits.

Long-Term Rate of Return

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in October 2024 the FRS Actuarial Assumption Conference reviewed assumptions by Milliman's Capital Markets assumption team and Aon Hewitt Investment Consulting. Each asset class assumption is based on a consistent set of underlying assumptions and includes an adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

NOTE 10: PENSION PLAN (Continued)

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Annual Arithmetic Return
Cash	1.00%	3.3%
Fixed Income	29.00%	5.7%
Global Equity	45.00%	8.6%
Real Estate (Property)	12.00%	8.1%
Private Equity	11.00%	12.4%
Strategic Investments	2.00%	6.6%
Total	100.00%	

The HIS is essentially funded on a pay-as-you-go basis. As such, there is no assumption for a long-term expected rate of return on a portfolio, no assumptions for cash flows into and out of the plan or assumed asset allocation.

District's Share of Net Pension Liability

Employers participating in the FRS and HIS were provided pension allocation schedules for use in recording their proportionate share of the FRS and HIS net pension liability (NPL), deferred outflows of resources, deferred inflows of resources, and pension expense at measurement date June 30, 2024. The underlying financial information used to prepare the pension allocation schedules is based on the same basis as mentioned previously.

At September 30, 2024, the Authority reported a liability of $900,772 for its proportionate share of the net pension liability of the FRS and HIS. The net pension liability was measured as of June 30, 2024, respectively, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2024.

The Authority's proportionate share was calculated using the retirement contributions for employees that were members of the FRS and HIS during the measurement year ended June 30, 2024. The aggregate employer contribution amounts for the fiscal year ended June 30, 2024, in the pension allocation schedules agree to the total employer contribution amounts reported in the System ACFR.

For the year ended September 30, 2024, the Authority recognized pension expense of $25,730 related to the FRS and $8,195 related to the HIS.

NOTE 10: PENSION PLAN (Continued)

At September 30, 2024, the Authority reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

September 30, 2024				
	FRS		HIS	
Description	Def Outflows	Def Inflows	Def Outflows	Def Inflows
Differences between expected and actual experience	$ 59,222	$ -	$ 3,037	$ 604
Changes of assumptions	80,345	-	5,567	37,241
Net difference between projected and actual investment earnings	-	38,962	-	114
Changes in proportion	32,194	98,144	10,089	6,724
Authority contributions subsequent to the measurement date	34,711	-	5,412	-
Total	$ 206,472	$ 137,106	$ 24,105	$ 44,683

Deferred outflows of resources of $40,123 are reported by the Authority for employer contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2024. Deferred outflows of resources of $70,772 for the year ended September 30, 2023, were recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2024.

Other amounts reported as deferred outflows of resources and inflows of resources related to pensions will be recognized as pension expense as follows:

Fiscal Year Ending September 30,	FRS	HIS	Net
2025	$ (25,534)	$ (3,554)	$ (29,088)
2026	77,570	(5,060)	72,510
2027	(14,561)	(7,976)	(22,537)
2028	(6,589)	(5,417)	(12,006)
2029	3,769	(3,045)	724
Thereafter	-	(938)	(938)

NOTE 10: PENSION PLAN (Continued)

The following table presents information on the Authority's proportionate share of the FRS and HIS.

	FRS	HIS	Total
Proportionate Share of Net Pension: September 30, 2024	$ 586,203	$ 314,569	$ 900,772
Authority's proportion at September 30, 2024	0.001515%	0.002097%	

Discount Rate Sensitivity Analysis

The following tables demonstrate the sensitivity of the Authority's proportionate share of the net pension liability to changes in the discount rate. The sensitivity analysis shows the impact if the discount rate was 1 percent higher or 1 percent lower than the current discount rate at September 30, 2024.

FRS Net Pension Liability			HIS Net Pension Liability		
	Current			Current	
1% Decrease	Discount Rate	1% Increase	1% Decrease	Discount Rate	1% Increase
5.70%	6.70%	7.70%	2.65%	3.65%	4.65%
$1,031,111	$586,203	$213,499	$358,096	$314,569	$278,434

NOTE 11: OTHER POST-EMPLOYMENT BENEFITS

Plan Description: The Authority participates in the benefit plans and programs of Escambia County, Florida (the "County"). Pursuant to Section 112.0801 Florida Statutes, the Authority is required to provide eligible retirees (as defined in the County's pension plans) the opportunity to participate in this Plan at the same cost that is applicable to active employees. Eligible retirees must be drawing an immediate benefit from their respective pension plan and be enrolled in medical coverage prior to retirement. Surviving spouses of participants are allowed access to the Plan but must pay the full premium. Benefit provisions for the Plan were established by the County's Board of Directors and may only be amended by the County's Board of Directors. The County does not issue stand-alone financial statements for this Plan. All financial information related to the Plan is accounted for in the County's basic financial statements.

Funding Policy: The Authority is funding the post employee benefits on a pay-as-you-go basis. Contribution rates for the Plan are established by the County annually. For the fiscal year ended September 30, 2024, the Authority actuarily contributed approximately $5,000. Blended premium rates for active and retired employees combined provide an implicit subsidy for retirees because on actual basis, their current and future claims are expected to result in higher costs to the Plan than those of active employees. The current year contribution represents an estimate of this implied subsidy.

NOTE 11: OTHER POST-EMPLOYMENT BENEFITS (Continued)

Plan Membership: At October 1, 2024, OPEB membership consisted of the following:

	SRIA
Inactive members currently receiving benefits	11
Active members	7
Total	18

The Authority's covered payroll constituted approximately 0.72%, for the year ended September 30, 2024 of the total payroll costs for all entities included in the actuarial calculation. Accordingly, the County has allocated approximately 0.72% of the actuarially calculated amounts to the Authority in fiscal year 2024.

Actuarial Assumptions and Other Inputs: The total OPEB liability in the September 30, 2024 actuarial assumptions and other inputs, applied to all period in the measurement, unless otherwise specified:

Inflation	2.50 percent
Salary increases	3.40 percent to 7.80 percent, including inflation
Discount rate	4.63 percent
Health care cost trend rates	Getzen Model, with trend starting at 6.25% (0% for premiums to reflect actual increase)and gradually decreasing to an ultimate trend rate of 4.00%.

The discount rate was based on an index rate for 20-year tax-exempt general obligation municipal bonds with an average AA credit rating or higher.

Mortality rates were taken from adjusted Pub-2010 mortality tables published by the Society of Actuaries with generational mortality improvements using Scale MP-2018. They are based on the results of a stateside experience study covering the period 2013 through 2018.

At September 30, 2024, the Authority reported a net OPEB liability of $85,045. The GASB 75 information has been provided as of the September 30, 2023, measurement date.

NOTE 11: OTHER POST-EMPLOYMENT BENEFITS (Continued)

The change in net OPEB liability for the year ended September 30, 2024 is as follows:

	Increase (Decrease) Net OPEB Liability
Balance as of September 30, 2023	$ 106,976
Changes for the year:	
Service cost	3,201
Interest	3,492
Changes of benefit terms	1,285
Difference between expected & actual experience	(11,989)
Changes in assumptions	(12,917)
Benefit payments	(5,003)
Net Change in OPEB	(21,931)
Balance as of September 30, 2024	$ 85,045

Changes in assumptions and other inputs reflect a change in the discount rate from 4.40% as of September 30, 2023 to 4.63% as of September 30, 2024. The methods, assumptions, and participant data used are detailed in the actuarial valuation report the fiscal year ended September 30, 2023. These calculations are based in the Entry Age Normal cost method required by GASB 75.

Sensitivity of the Net OPEB Liability: The following table represents the Authority's total and net OPEB liability calculated using the discount rate of 4.63%, as well as what the Authority's net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (3.63%) or one percentage point higher (5.63%) than the current rate:

	1% Decrease (3.63%)	Discount Rate (4.63%)	1% Increase (5.63%)
Net OPEB liability	$ 93,192	$ 85,045	$ 77,903

NOTE 11: OTHER POST-EMPLOYMENT BENEFITS (Continued)

The following table represents the Authority's total and net OPEB liability calculated using the health care cost trend rate of 6.25% decreasing to 4.00%, as well as what the Authority's net OPEB liability would be if it were calculated using a health care cost trend rate that is one percentage point lower (5.00% decreasing to 3.00%) or one percentage point higher (7.00% decreasing to 5.00%) than the current rate:

	1% Decrease (5.25% decreasing to 3.00%)	Healthcare Cost Trend (6.25% decreasing to 4.00%)	1% Increase (7.25% decreasing to 5.00%)
Net OPEB liability	$ 80,501	$ 85,045	$ 90,379

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the fiscal year ended September 30, 2024, the Authority recognized OPEB expense of $2,000.

In addition, the Authority reported deferred outflows of resources and deferred inflows of resources related to the OPEB plan from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 16,995
Changes in assumptions and other inputs	8,875	25,506
Estimated benefits paid after the measurement date	3,326	-
Total	$ 12,201	$ 42,501

NOTE 11: OTHER POST-EMPLOYMENT BENEFITS (Continued)

The deferred outflows of resources related to OPEB, totaling $12,201 resulting from Authority contributions subsequent to the measurement date, will be recognized as a reduction of the net OPEB liability in the fiscal year ending September 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the OPEB plan will be recognized in the expense as follows:

Fiscal Year Ending September 30,	
2025	$ (5,892)
2026	(5,507)
2027	(4,386)
2028	(4,441)
2029	(4,458)
Thereafter	(8,942)

NOTE 12: RELATED PARTY TRANSACTIONS

The Authority reimburses Escambia County for Pensacola Beach trolley services, which totaled $226,329 for the year ended September 30, 2024. In addition, the Authority pays Escambia County for its employees' workers' compensation insurance and health and life insurance. During the year ended September 30, 2024, the Authority expended $1,827 for workers' compensation insurance and $159,832 for health and life insurance. The Authority also reimbursed the County $206,000 for fire and rescue services during the year ended September 30, 2024. There were no amounts due to the County at September 30, 2024.

In May 2024, the Authority received a refund from Escambia County totaling $134,373, which represents the unused portion of island improvement funds for dune walkover projects that were provided by the County in the prior year. This refund is included in other operating revenue on the accompanying statement of activities.

In October 2023, Escambia County appropriated $250,000 from the County's Tourist Development Fund to the Authority for complimentary public transportation services on Pensacola Beach. The Authority incurred related expenses totaling $250,045, of which $226,329 is included in other operating expense and $23,716 is included in advertising and promotion on the accompanying statement of activities. The balance due to the Authority from the County for this agreement totaled $250,000 at September 30, 2024, which was received in October 2024.

NOTE 13: COMMITMENTS AND CONTINGENCIES

Grants Contingencies

The Authority has received federal and state financial assistance for costs related to capital improvements and disaster assistance on Santa Rosa Island. The disbursement of funds received under these programs is subject to review and audit by grantor agencies. Any disbursements disallowed by these agencies could become a liability of the Authority. In the opinion of management, any such claims should not have a material adverse effect on the financial statements.

Windstorm

The insurance policy for windstorm coverage includes a deductible amount for named hurricane storms estimated at approximately $63,000. In addition, the Authority's windstorm policy is underwritten by the State of Florida's Citizens Property Insurance Corporation (Citizens). In the event Citizens incurs a deficit that exceeds the amount collected via regular premiums, an emergency assessment may be levied. The Authority may be required to pay substantially more in insurance premiums relating to the year for which the emergency assessment is levied.

Litigation

The Authority is involved in various lawsuits and claims incidental to the normal course of its operations. In the opinion of management, the ultimate liability, if any, resulting from such litigation will not materially affect the financial position or results of operations of the Authority.

NOTE 14: SUBSEQUENT EVENT

In November 2024, the Board approved awarding a bid to a local construction company for the Pensacola Beach dune walkover project in the amount of $317,917. The project is expected to commence in January 2025, with substantial completion projected for March 2025.

SUPPLEMENTARY INFORMATION

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Schedule of Changes in the Net OPEB Liability and Related Ratios
(Last 10 Fiscal Years)

September 30,	2024	2023	2022	2021	2020	2019	2018
Total OPEB Liability:							
Service cost	$ 3,201	$ 4,602	$ 4,855	$ 4,235	$ 4,966	$ 4,907	$ 5,051
Interest	3,492	2,121	2,416	2,473	3,628	3,195	2,814
Changes of benefit terms	1,285	-	-	-	-	-	-
Difference between expected and actual experience	(11,989)	-	(8,558)	-	(6,024)	-	-
Changes of assumptions and other inputs	(12,917)	(17,266)	14,927	1,327	(1,834)	(2,654)	(3,243)
Benefit payments	(5,003)	(5,029)	(5,511)	(4,819)	(4,755)	(4,358)	(3,565)
Net change in total OPEB liability	(21,931)	(15,572)	8,129	3,216	(4,019)	1,090	1,057
Total OPEB liability, beginning	106,976	122,548	114,419	111,203	115,222	114,132	113,075
Total OPEB liability, ending	$ 85,045	$ 106,976	$ 122,548	$ 114,419	$ 111,203	$ 115,222	$ 114,132
Covered employee payroll	$ 866,196	$ 788,566	$ 698,414	$ 698,414	$ 734,288	$ 665,479	$ 665,279
Net OPEB liability as a percentage of covered employee payroll	9.82%	13.57%	17.55%	16.38%	15.14%	17.31%	17.16%

Note: Data was unavailable prior to 2018.

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Schedule of Proportionate Share of Net Pension Liability – Florida Retirement System (Last 10 Fiscal Years)

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Authority's proportion of the net pension liability (asset)	0.001515%	0.001601%	0.001711%	0.002135%	0.001797%	0.001892%	0.001833%	0.001811%	0.002740%	0.004716%
Authority's proportionate share of the net pension liability (asset)	$ 586,203	$ 638,001	$ 636,661	$ 161,262	$ 779,064	$ 651,585	$ 552,053	$ 535,669	$ 691,797	$ 609,193
Authority's covered - employee payroll	$ 609,359	$ 663,203	$ 661,810	$ 802,299	$ 663,259	$ 672,986	$ 635,493	$ 611,634	$ 700,715	$ 1,681,563
Authority's proportionate share of the net pension liability (asset) as a percentage of its own covered-employee payroll	96.20%	96.20%	96.20%	20.10%	117.46%	96.82%	86.87%	87.58%	98.73%	36.23%
FRS Plan fiduciary net position as a percentage of the total pension liability	83.70%	82.38%	82.89%	96.40%	78.85%	82.61%	84.26%	83.89%	84.88%	92.00%

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Schedule of Contributions –
Florida Retirement System (Last 10 Fiscal Years)

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	$ 132,765	$ 110,990	$ 89,445	$ 84,273	$ 69,448	$ 62,386	$ 61,341	$ 47,790	$ 60,147	$ 122,187
Contributions in relation to the contractually required contribution	$ 132,765	$ 110,990	89,445	84,273	69,448	62,386	61,341	47,790	60,147	122,187
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Authority's covered-employee payroll	$ 609,359	$ 663,203	$ 661,810	$ 802,299	$ 663,259	$ 672,986	$ 635,493	$ 611,634	$ 700,715	$ 1,681,563
Contributions as a percentage of covered-employee payroll	21.8%	16.7%	13.5%	10.5%	10.5%	9.3%	9.7%	7.8%	8.6%	7.3%

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Schedule of Proportionate Share of Net Pension Liability – Health Insurance Subsidy Program (Last 10 Fiscal Years)

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Authority's proportion of the net pension liability (asset)	0.002097%	0.002100%	0.002044%	0.002094%	0.001974%	0.002070%	0.002027%	0.002066%	0.003198%	0.005492%
Authority's proportionate share of the net pension liability (asset)	$ 314,569	$ 333,543	$ 216,519	$ 256,871	$ 241,000	$ 231,642	$ 214,524	$ 220,892	$ 372,749	$ 560,130
Authority's covered - employee payroll	$ 609,359	$ 663,203	$ 661,810	$ 802,299	$ 663,259	$ 672,986	$ 635,493	$ 611,634	$ 700,715	$ 1,681,563
Authority's proportionate share of the net pension liability (asset) as a percentage of its own covered-employee payroll	51.6%	50.3%	32.7%	32.0%	36.3%	34.4%	33.8%	36.1%	53.2%	33.3%
FRS Plan fiduciary net position as a percentage of the total pension liability	4.80%	4.12%	4.81%	3.56%	3.00%	2.63%	2.15%	1.64%	0.97%	0.50%

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Schedule of Contributions –
Health Insurance Subsidy Program (Last 10 Fiscal Years)

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	$ 27,573	$ 17,975	$ 16,210	$ 16,774	$ 16,929	$ 15,691	$ 16,266	$ 13,538	$ 17,829	$ 25,197
Contributions in relation to the contractually required contribution	$ 27,573	$ 17,975	16,210	16,774	16,929	15,691	16,266	13,538	17,829	25,197
Contribution deficiency (excess)			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Authority's covered-employee payroll	$ 609,359	$ 663,203	$ 661,810	$ 802,299	$ 663,259	$ 672,986	$ 635,493	$ 611,634	$ 700,715	$ 1,681,563
Contributions as a percentage of covered-employee payroll	4.5%	2.7%	2.4%	2.1%	2.6%	2.3%	2.6%	2.2%	2.5%	1.5%

NOTE 1: OPEB PLAN

The actuarial methods and assumptions used to calculate the total OPEB liability are described in Note 11 to the financial statements.

The net OPEB liability amount presented for each fiscal year was determined as of September 30 measurement date prior to the fiscal year-end.

The schedule is intended to present ten years of data. Additional years of data will be presented as they become available.

The Authority has not presented a Schedule of Contributions since an actuarially determined contribution has not been calculated and there is no contractually or statutorily determined contribution applicable to the Authority.

NOTE 2: PENSION PLAN

The actuarial methods and assumptions used to calculate the total pension liability (asset) are described in Note 10 to the financial statements.

The net pension liability amounts presented for each fiscal year were determined as of the June 30 measurement date prior to the fiscal year-end.

HIS: The discount rate was modified to reflect the change in the value of the municipal bond index between GASB measurement dates.

Chapter 2023-193, Laws of Florida (Senate Bill 7024), increased the level of monthly benefits from $5 times years of service to $7.50, with an increased minimum of $45 and a maximum of $225. This change applies to all years of service for both members currently receiving benefits and members not yet receiving benefits.

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Schedule of Operating Revenue and Expenses – Budget and Actual

For the year ended September 30, **2024**

	Actual (GAAP Basis)	Adjustment to Budgetary Basis	Actual (Budgetary Basis)	Budget	Variance Favorable (Unfavorable)
Operating revenue					
Lease fees					
Commercial	$ 4,937,898	$ -	$ 4,937,898	$ 3,739,795	$ 1,198,103
Residential	1,323,331	-	1,323,331	1,363,688	(40,357)
Interest income	12,305	-	12,305	-	12,305
Other operating revenue	247,437	-	247,437	-	247,437
Total operating revenue	6,520,971	-	6,520,971	5,103,483	1,417,488
Operating expenses					
Personal services	1,591,535	-	1,591,535	1,814,612	223,077
Contractual and professional services	818,345	-	818,345	1,112,536	294,191
Supplies	22,557	-	22,557	46,685	24,128
Utilities	41,942	-	41,942	57,520	15,578
Advertising and promotion	681,550	-	681,550	786,250	104,700
Capital outlay	995,170	198,702	1,193,872	1,667,000	473,128
Other operating expense	324,781	-	324,781	393,290	68,509
Total operating expenses before depreciation	4,475,880	198,702	4,674,582	5,877,893	1,203,311
Depreciation	65,752	(65,752)	-	-	-
Total operating expenses	4,541,632	132,950	4,674,582	5,877,893	1,203,311
Operating income (loss)	1,979,339	(132,950)	1,846,389	(774,410)	2,620,799
Non-operating revenue (expenses)					
Funding from Escambia County - complimentary public transportation	250,000	-	250,000	-	250,000
Grant revenues	158,748	-	158,748	-	158,748
Grant project expenses	(317,496)	-	(317,496)	(1,600,000)	1,282,504
Payments to Escambia County - fire and rescue	(206,000)	-	(206,000)	(206,000)	-
Interest income	585,478	-	585,478	-	585,478
Other income	33,312	-	33,312	280,000	(246,688)
Net non-operating revenue (expenses)	504,042	-	504,042	(1,526,000)	2,030,042
Change in net position	$ 2,483,381	$ (132,950)	$ 2,350,431	$ (2,300,410)	$ 4,650,841

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Supervisors
Santa Rosa Island AuthoritySanta Rosa Island Authority
Pensacola Beach, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities of Santa Rosa Island Authority (hereinafter referred to as the "Authority"), as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated January 30, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Authority's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, we identified a deficiency in internal control, described in the attached schedule of findings, as item 2024-01 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Authority's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The Authority's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Authority's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Santa Rosa Island Authority's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Fort Walton Beach, Florida
January 30, 2025

Santa Rosa Island Authority
(A Component Unit of Escambia County, Florida)
Schedule of Findings
For the Year Ended September 30, 2024

Finding 2024-01: Federal and State Grant Receivables

Criteria: Rules 10.557(3)(i) and 10.556(3) of the Florida Auditor General, along with other rules and laws, require that the Authority's financial statements be in accordance with the GASB *Codification of Governmental Accounting and Financial Reporting Standards*. The statements should be prepared in accordance with generally accepted accounting principles (GAAP).

Condition: The Authority's accounting records did not include an accrual totaling $250,000 for a reimbursement from Escambia County related to an agreement for which the Authority had satisfied all requirements as of September 30, 2024. The funding was received in October 2024. The receivable and grant revenue should have been accrued at year-end in accordance with GAAP. In addition, a smaller amount of State grant assistance totaling approximately $13,000 should have been accrued.

Cause: The accrual of the grant amounts was overlooked as part of the Authority's financial close process.

Effect: The Authority's unadjusted receivable balances and non-operating revenue amounts were understated as of September 30, 2024.

Recommendation: The Authority should improve its year-end financial reporting procedures to ensure that all Federal, State and County grants and agreements are analyzed. Any year-end adjustments can be made as part of the process that currently involves an outside, third-party accounting firm.

Management's response: We have reviewed the results of the finding noted and concur with the issues identified. We have already started implementing improved procedures.

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MANAGEMENT LETTER

To the Board of Directors and Chief Executive Officer
Santa Rosa Island AuthoritySanta Rosa Island Authority
Pensacola, Florida

Report on the Financial Statements

We have audited the financial statements of the Santa Rosa Island Authority ("Authority") as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated January 30, 2025.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Florida Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountant's Report on an examination conducted in accordance with AICPA Professional Standards, AT-C 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated January 30, 2025, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. No findings or recommendations were made on the preceding annual financial audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. This information is disclosed in the notes to the financial statements.

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, requires us to apply appropriate procedures and communicate the results of our determination as to whether or not the Authority met one or more conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions met. In connection with our audit, we determined that the Authority did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the Authority. It is management's responsibility to monitor Authority's financial condition, and our financial condition assessment was based in part on representation made by management and review of financial information provided by same.

Section 10.554(1)(i)2, Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. We recommend the Authority expense items less than its $1,000 capitalization threshold as well as those that do not significantly extend the useful life of an asset rather than capitalizing those items.

Specific Information

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Santa Rosa Island Authority reported:

a. The total number of authority employees compensated in the last pay period of the authority's fiscal year as 13.
b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the authority's fiscal year as 50.
c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as $937,381.
d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as $45,247.
e. Each construction project with a total cost of at least $65,000 approved by the Authority that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project as:
    - Dune Walkover - $231,135
f. The Authority did not amend its final adopted budget under Section 189.016(6), Florida Statutes.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Directors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Fort Walton Beach, Florida
January 30, 2025

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INDEPENDENT ACCOUNTANT'S REPORT

To the Board Members and Chief Executive Officer
Santa Rosa Island Authority
Pensacola, Florida

We have examined Santa Rosa Island Authority's compliance with the requirements of Section 218.415, Florida Statutes, *Local Government Investment Policies*, during the year ended September 30, 2024. Management of the Authority is responsible for the Authority's compliance with the specified requirements. Our responsibility is to express an opinion on the Authority's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Authority complied, in all material respects, with the specified requirement referenced above. An examination involves performing procedures to obtain evidence about whether the Authority complied with the specified requirements. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that our examination provides a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the Authority's compliance with specified requirements.

In our opinion, the Authority complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2024.

This report is intended solely for the information and use of management and the State of Florida Auditor General and is not intended to be and should not be used by anyone other than these specified parties.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

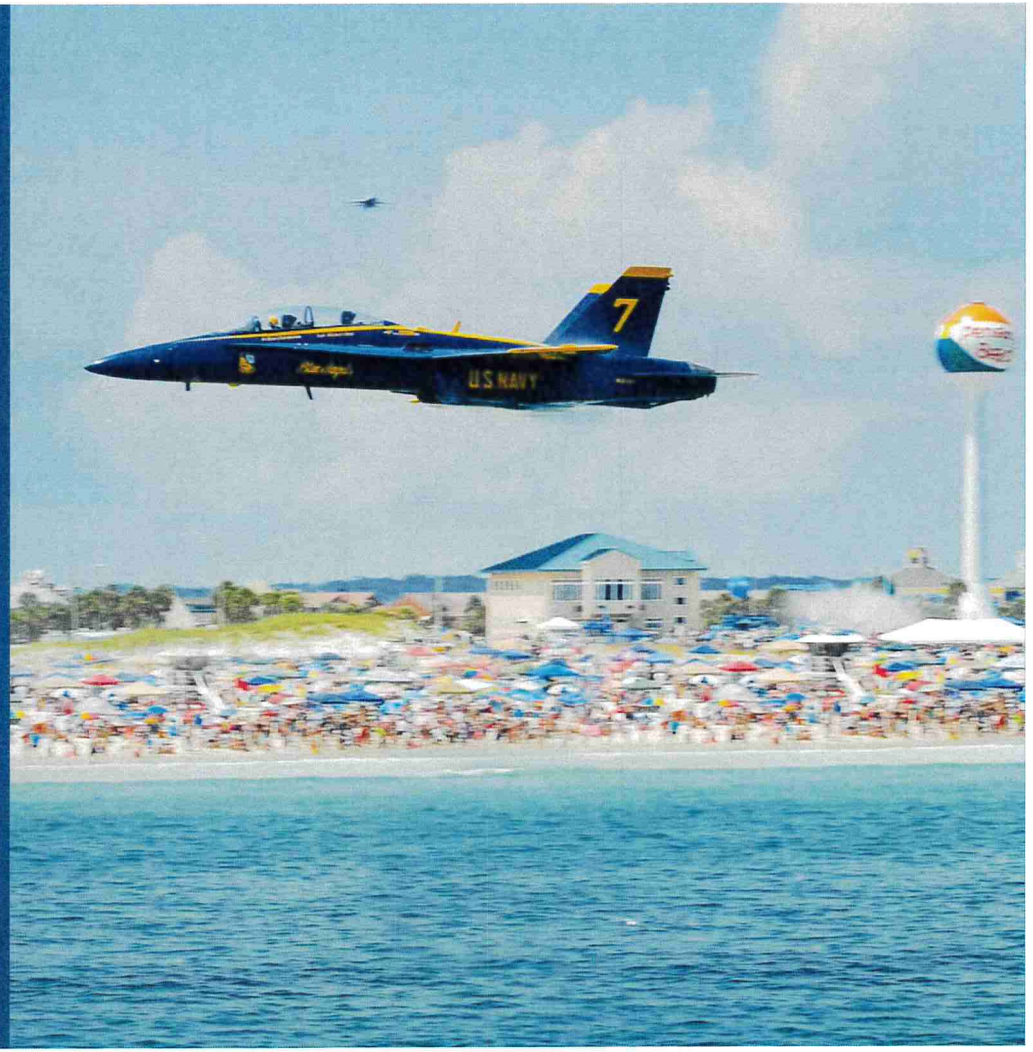
Fort Walton Beach, Florida
January 30, 2025

VISIT PENSACOLA

Blue Angels Air Show: Pensacola Beach Economic Impact Report

July 9-12, 2025

By Downs & St. Germain Research



Pensacola
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downs & st. germain
RESEARCH

EXECUTIVE SUMMARY

- The 2025 Blue Angels Air Show attracted **124,000 unique attendees**[1], 61,000 out-of-county attendees and 63,000 locals.
- **49%** of attendees were out-of-county visitors.
- Out-of-county visitors spent **$20,615,900**[2] in the Pensacola area during this event, generating **$31,542,400 in economic impact**[3].
- Out-of-county visitors who attended the 2025 Blue Angels Air Show generated **31,900 nights in paid accommodations** in the Pensacola area.
- The typical out-of-county attendee traveled in parties of **3.1 people** with an average length of stay of **2.1 nights**.
- **63% of out-of-county visitors** chose to stay overnight in **paid accommodations** while attending this event, staying an average of **3.7 nights**.
- **59%** of out-of-county visitors said this event was their main reason for coming to the area.
- On average, out-of-county visitor travel parties spent **$1,050** in the area while attending this event.

[1] The 2025 Blue Angels Air Show estimated attendance was 206,500. Downs & St. Germain Research determined that there were 124,000 unique attendees. "Unique" attendees are visitors who may attend more than one day of the event and is based on the total event attendee estimate divided by the average days of attendance. Economic Impact is calculated based on "unique" visitors rather than the full attendance estimate.
[2] Spending by **out-of-county visitors** on accommodations, restaurants, groceries, transportation, attractions, entertainment, tickets, shopping, and "other" expenses.
[3] Indirect effects are increased business spending resulting from tourism dollars. Induced effects are increased household spending resulting from tourism dollars. Local spending does not affect total economic impact.

ECONOMIC IMPACT METRICS

	2024	2025
Total Unique Attendees	129,200	124,000
Unique Out-of-Town Attendees	71,400	61,000
Unique Locals	57,800	63,000
Economic Impact[1]	$30,006,100	$31,542,400
Direct Spending[2]	$19,484,500	$20,615,900
Local Spending[3]	$2,562,000	$2,812,500
Room Nights	31,800	31,900

[1] Including indirect and induced effects of direct spending. Indirect effects are increased business spending resulting from tourism dollars. Induced effects are increased household spending resulting from tourism dollars. Downs & St. Germain Research uses IMPLAN economic modeling to calculate the multiplier on direct expenditure data. Pensacola's multiplier is 1.53.

[2] For accommodations, restaurants, groceries, transportation, attractions, entertainment, tickets, shopping, and "other" expenses.

[3] Locals are defined as Escambia County residents.
Spending by locals does NOT directly affect economic impact.

OUT-OF-COUNTY VISITOR KEY METRICS

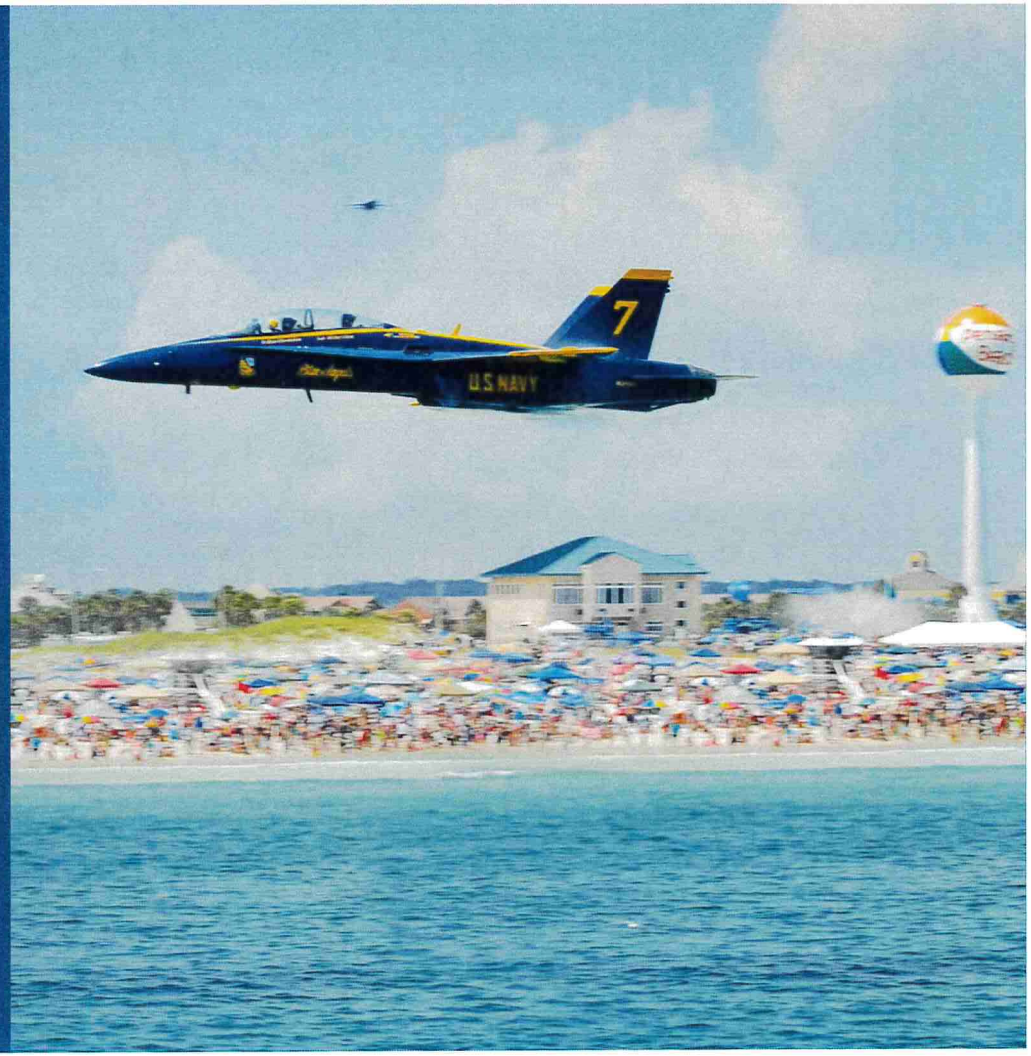
	2024	2025
Out-of-County Visitors	55%	49%
Travel Party Size	3.3	3.1
Length of Stay	1.9	2.1
Staying in Paid Accommodations	55%	63%
Event Was Main Reason for Visiting	58%	59%
Average Travel Party Spend	$900	$1,050

VISIT PENSACOLA

Blue Angels Air Show: Pensacola Beach Economic Impact Report

July 9-12, 2025

Downs & St. Germain Research
contact@dsg-research.com
850-906-3111 | www.dsg-research.com



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RESEARCH

Tourist Development Tax

Fund 108

Visit Pensacola/ACE

27

February 28, 2026

TO: Tourism Community Partner

RE: Requests for funding for Fiscal Year (FY) 2027

Dear Potential Funding Recipient:

Attached please find the Escambia County Community Partner Funding Request Application, which will be used for budget allocation purposes for the upcoming fiscal year.

The deadline to submit completed applications is Monday, March 30, 2026

The application provides you with adequate space to list all your organization's sources of revenue and your major categories of expenditures. When preparing the requested narratives, a clear and concise response is appreciated. If you need more space, please reference the appropriate question for your answers on any additional documentation.

Important Note: As a requirement to receive County TDT grant monies, your organization will be required to submit both quarterly metrics and an annual report. Your required metrics report will be derived from the metric information within your application. Specific instructions to complete your annual report are included in the Attachment A "Annual Narrative Form", attached to this application and are due post event or at the end of the Fiscal Year, whichever date is earliest.

Applications must be submitted electronically. When submitting your application, please follow all instructions and fill out the questions clearly. There is **an application check list** to ensure all required documents are submitted. **Please check each box to confirm all required documents are included with your new funding request application.**

Escambia County is committed to making information accessible. As part of that effort, documents delivered to Escambia County as part of this project are to meet website guidelines for accessible design set forth by the U.S. Department of Justice under the Title II of the Americans with Disabilities Act (ADA) and web content accessibility guidelines. For this reason, please submit Word format documents if ADA guidelines cannot be met.

We look forward to learning how Escambia County may be able to support your organization to maximize outreach to the citizens of our great county!

Sincerely,

Stephan Hall

Finance Director
Escambia County

FISCAL YEAR 2027

ESCAMBIA COUNTY
TOURISM PROMOTION
COMMUNITY PARTNER FUNDING APPLICATION

All agencies requesting Tourist Development Tax (TDT) funding from Escambia County must submit the below-listed information and complete the attached form. Failure to submit all required information or to complete the form will disqualify your organization from consideration for funding. Please submit the completed application packet electronically to **Budget@myescambia.com.**

DEADLINE - Monday, March 30, 2026

ELIGIBILITY CRITERIA:

Organizations eligible to apply for funding must:

- Indicate all funding amounts received from sources other than local governments.
- Qualify as: a) a municipality located in Escambia County; b) an organization designated tax exempt by the IRS and incorporated as a not-for-profit corporation with authorization to conduct business in the State of Florida; OR c) an organization incorporated as a for-profit corporation or organized as a limited liability company with authorization to conduct business in the State of Florida.
- Located in and serve residents of Escambia County.
- Provide at least 2 full years (24 months) of independently prepared, audited or reviewed financial statements or tax returns, unless organization was formed within the last 3 years.
- The Board of County Commissioners retains the right to waive the eligibility criteria.

APPLICANTS SHOULD:

- Explain why receiving funding would have a significant impact on their organization.
- Have a mission and programs or services that directly and primarily promote tourism.
- Plan to expend funds within 12 months.
- Plan to provide quarterly metric reports and an annual report. ****Please be able to provide the source of your data that will be used to quantify your request.**

Funds may be provided for programs, services, projects, activities, events or other initiatives that directly and primarily support tourism in Escambia County. Funds may be provided for facility and infrastructure projects subject to the additional eligibility requirements as provided in Escambia County's TDT Policies and Procedures.

Funds will not be provided for:

- debt reduction, operating deficits, interim or bridge funding or endowment funding,
- individuals or private foundations,
- activities that are religious or political in nature,
- fund drives, annual appeals, fundraising events or general capital campaigns, and
- salaries that do not directly impact the program unless mandated by statutory or regulatory requirement.

When submitting your completed application with all required documents, provide your documents in original Word format or a direct PDF of the Word document. **Please limit scanned documents as much as possible.**

APPLICATION CHECKLIST (Required)

__ Submit a fully completed Agency Funding Request Application.

__ Submit a copy of your organization's current W-9.

__ Submit: a) Certificate of Status as a not-for-profit corporation with authorization to conduct business in the State of Florida and a Letter of Determination from the IRS confirming your organization's federally tax-exempt status; or b) Certificate of Status as an organization incorporated as a for-profit corporation or organized as a limited liability company with authorization to conduct business in the State of Florida.

__ Submit a copy of your organization's 2024 or 2025 tax return. You may submit a 2023 tax return along with explanation for late filing.

__ Submit a copy of your organization's most recent two years of financial statements, with audit if applicable. Updated financials may be requested by the County periodically including prior and subsequent to reward date.

__ Provide the **source** used to obtain the data that will be recorded on the quarterly metrics report and annual report.

GENERAL INFORMATION

Agency Name: : Visit Pensacola, Inc

Agency Address: 1401 E. Gregory Street, Pensacola, FL 32502

Program Name for which funding is being requested: Unified Budget (VP and ACE)

Amount Requested: $13,028,558.00 (VP=$10,869,331; ACE=$2,159,227)

Program Contact: Darien Schaefer

Contact Email: dschaefer@visitpensacola.com Contact Phone: (760) 694-2383

Description of Program: _

Visit Pensacola is the Official Destination Marketing Organization for Escambia County and the lead organization for building tourism as an economic engine in Escambia County. We create and implement programs of work to increase visitation to the county, resulting in spending by the visitors in the local economy, supporting local jobs and contributing to the local government tax base.

How many years has your organization provided services in the County? 12 years

How many years has your organization received funding from the County? 12 years

Explain how receiving funds from the County would impact your organization:

As the Official Destination Marketing Organization for Escambia County, Visit Pensacola's primary purpose is tourism promotion. Our main objective is to increase the economic impact of visitors to our community; collaborate with local entities (business and governmental) for the development of tourism; raise the quality of life for community residents; and continue fostering cooperation amongst organizations, governmental entities, and community members.

With a collaborative approach, we maximize the limited TDT dollars we receive to get the best return on investment for the County. TDT dollars are the primary revenue stream for Visit Pensacola to fund its tourism promotions. We could not provide destination marketing services without it.

If we did not receive our full request, we would re-evaluate all areas of our business to determine what areas will need to be cut or reduced. While we generate private revenue through various other means (membership, cooperative advertising, and events) it is not enough to make up for any loss of TDT revenue. Private revenue is used for expenses that are non-reimbursable from tourism tax dollars requirements, i.e. gratuities, expenses above GSA allowances, denied expenses by the County Comptroller Office, etc.

PRIOR YEAR FUNDING

(if none received, mark N/A and skip to next section)

Amount Received Last Year, if applicable: $13,028,258.00

Briefly discuss how last year's funds were used

Visit Pensacola is Escambia County's designated Destination Marketing Organization, promoting Pensacola, Pensacola Beach and Perdido Key as a world-class destination to travelers nationally and internationally. The investment in Visit Pensacola by Escambia County allowed us to take a multi-faceted and unified approach to build awareness of the Pensacola Bay Area's unique and diverse offerings for the traveling public. While our primary focus is leisure travel, we also bring meetings & conferences, reunions, group tours, sports events, weddings, festivals and major events. The funding received for the Unified Budget is distributed between Visit Pensacola (74.25%) and ACE (14.75%)

80% of Visit Pensacola expenses are Direct Programming, 15% Personnel and 5% operations.

Advertising/Media represents 72.4% of the Direct Programming Budget which includes the work of Showcase Pensacola. Direct Sales efforts are 9.5%, Customer Acquisition at 7.2%, Public Relations at 3.4%, Research at 3.7% and Festival/Events at 3.7% which includes the event grant program which provides marketing funds to help festivals and events grow in FY2026 and will do so again in FY2027.

Our primary campaign, "The Way To Beach" is our central brand campaign and the basis upon which niche campaigns are built. Our "drive market" focus is a radius of 350 - 500 miles which includes 24 of the top 25 DMAs that book overnight stays in Escambia County.

We increased advertising in successful campaigns including Direct Flight Markets, Winter Travelers (Snowbirds), and interest markets including fishing, diving, foodies, craft beer, birding enthusiasts, sports, African American, Hispanic and LGBTQ+. Our "While You're Here" campaign delivers digital ads to visitors while they are in-market to showcase Visit Pensacola partners, arts and culture, festivals and events, history and outdoor activities.

Our TV and Radio Campaigns included partnership with New Orleans Saints, Georgia PBS, Alabama Football, SEC Football promotion, the Hallmark Channel, and a cooperative regional TV campaign through Visit Florida. Broadcast TV campaigns including lifestyle shows targeted Nashville, Dallas, Houston, Atlanta, Memphis, Baton Rouge and New Orleans.

Connected TV 15 second spots ran year-round in 38 DMAs on YouTube, Netflix, hulu, Prime Video, Disney+, Paramount+, DirectTV, HBOMAX, and peacock.

Activations included three Travel & Adventure Shows (Dallas, Denver, Atlanta), and two tradeshows with Northwest Florida Beaches in New York and Toronto.

We fund and contribute staff time to expand the ROI of the Sun Belt Conference Basketball Championships. We work in cooperation with Visit Florida on cooperative advertising opportunities to include a TV Campaign, Media FAMs, tradeshows, print advertising, and Visitor Guide.

Sales efforts were expanded to capture the return of group business including meetings, group tours, reunions, and weddings.

Briefly describe the County's Return on Investment relative to last year's funding and the measurable impact your program had on the citizens of Escambia County?

Visit Pensacola's layered approach includes Advertising, Direct Sales, Public Relations, Promotions, Research and servicing the visitor (information centers). After large gains in FY21 and FY22, we were able to retain most of that growth in 2023, 2024, and 2025 only dropping 1%. In FY25, TDT collections were up 1%, establishing a new record for TDT collections exceeding $22 Million ($22,048,835). This was accomplished while peer destinations in Northwest Florida had flat growth or decreases in collections.

Our research has shown that we have grown Total Visitors by 2.3% to 2.54 Million people, increased Visitor Spending to $1,345,497,200 (up 0.4%), and an overall economic impact of to $2,018,313,000 (down 0.5% due to a change in the economic impact IMPLAN multiplier decreasing from 1.54 in FY24 to 1.53 in FY25).

Tourism represents 18,700 jobs in Escambia County. Visitors to Escambia County save local residents $513 in county taxes per household each year. 63% of visitor spending is outside of lodging and spent in local businesses including retail, restaurants, attractions, grocery stores and gas stations.

Briefly explain how the requested funding will be used to support the program. Why is the program a benefit to the citizens of Escambia County?

Visit Pensacola is the umbrella organization that positions Escambia County as "The Way To Beach"…an authentic, must-see beach destination. To gain the desired positioning, Visit Pensacola brings together a wide variety of organizations, businesses, and interests and provides a leadership role in unifying these assets within the destination to market as one. Visit Pensacola is requesting funds to support the marketing and sales efforts to attract visitors for leisure, meetings, weddings, reunions etc. and act as an outlet to provide information to potential visitors. Our request is part of a greater request as a unified budget that includes Art, Culture and Entertainment (ACE).

Visit Pensacola started receiving funding in 2014 and has contributed to a 6.5% - 9.1% growth in TDT receipts every year since then through 2019. Visit Pensacola and the Unified Budget played a critical role in rebounding quickly from the COVID pandemic in 2020 and recording record TDT receipts in 2021. TDT receipts in FY21 increased by 26.1% and 44.6% in FY22. While TDT receipts in FY23 were down slightly by 1.1%, they increased by 2.3% in FY24 setting a new TDT collections record of $22,034,319 and by 1% in FY25 to $22,048,835.

Through the efforts of the Unified Budget, tourism supports local businesses, creates jobs, generates additional LOST revenue for Escambia County and adds to the quality of life for county residents.

Is your program a governmental function or requirement? If so, please site regulatory/statutory requirement and explain:

For those counties who have enacted the tourist development tax (TDT), it is a requirement that they have a Tourist Development Council (TDC). The efforts of Visit Pensacola and the Unified Budget, while serving at the pleasure of Escambia County and the TDC, are directed by a Board of Directors comprised of industry and community stakeholders.

Is this a one-time request or a recurring request for funding?

Recurring request for funding

SIMILAR/PARTNER ORGANIZATIONS

List any other public or private organizations/agencies who provide similar services in the area, and how you have partnered with those organizations:

Visit Pensacola is unique in its role as a Destination Marketing Organization. Our sole reason for existence is to focus on increasing tourism, which includes both visitor volume and economic impacts. With a collaborative approach we maximize the limited TDT dollars we receive to get the best return on investment for the County.

We share similar goals with Chambers of Commerce in helping local businesses be successful in Escambia County. Tourism also plays a role in attracting businesses and employees to the county. We meet regularly and collaborate with the Pensacola Chamber of Commerce, Perdido Key Chamber of Commerce, and Pensacola Beach Chamber of Commerce, Gulf Coast Minority Chamber of Commerce, and Florida West Economic Development Alliance to promote their programs and events, education, and networking opportunities

Please differentiate your program from other similar programs and explain why you are the best agency to provide the program.

Visit Pensacola is the recognized Destination Marketing Organization for Escambia County. It has established a track record of success over the last 11 years and is the fiduciary agent for the Unified Budget that includes ACE (Arts, Culture and Entertainment). Visit Pensacola's sole purpose is to be focused on increasing tourism. With a collaborative approach with the county, state and national levels to successfully promote Escambia County, we maximize the TDT dollars we receive to get the best return on investment for the County.

FUNDING

Will these funds be used for salaries/administrative costs or direct programming costs? Please provide a breakdown by percentage within each category. NOTE: Only salaries directly related to the approved program are eligible for funding.

- Percentage for salaries/administrative costs: 20%
- Percentage for direct programming costs: 80%

If only a portion of your requested funding is granted, how will you offset the difference?

TDT dollars are the primary revenue stream for Visit Pensacola's tourism promotions and if we did not receive our full request, we would re-evaluate all areas of our business to determine what areas will need to be cut or reduced. While we generate private revenue through various other means (membership, cooperative advertising and events), it is not enough to make up for any loss of TDT revenue. The limited private revenue generated is used for expenses that are non-reimbursable from TDT.

If the requested funding can be used as a match for other funding, please provide the details below and include the amount and match ratio:

As a partner with Visit Florida (the State's tourism marketing agency) and Brand USA (United States tourism marketing agency) we can partner with them on qualified marketing programs. Typically, these programs require a 1:1 match and are specific to destination marketing. Past programs have included medical tourism, air service development, international marketing, and a domestic TV advertising campaign. Investment by Visit Pensacola varies from year to year depending on available programs and has ranged from $50,000 to $500,000. On behalf of Escambia County, Visit Pensacola will contribute $57,500 for a regional match from the Northwest Florida Tourism Council and Visit Florida for a Triumph Gulf Coast Grant for $3.5 Million a year for three years.

Does your organization request funding from other governmental entities or non-profit agencies? If so, list each agency from which you request funds and the amount. Explain what those funds would be used for and whether there is any duplication of funding.

Visit Pensacola does not request funding from other local non-profit agencies.

GOALS AND METRICS

Please provide "specific and measurable" metrics in the following sections:

a) Please complete the Agency Metrics Scorecard below by listing up to three primary goals this program is targeting. Provide three years of trends. If your Agency received funding the previous fiscal year, use the same metrics for consistent measurement. ALL agencies are required to fill out this template.

Goals & Metrics	FY24	FY25	FY26 (Q1 only)	% Change FY25 vs FY24
Number of Visitors	2,564,000	2,492,500	523,100	-2.8%
Direct Spending	$1,322,316,900	$1,345,497,200	$281,896,400	1.8%
TDT Collections	$22,023,172	$22,048,835	$4,199,400	0.1%
Occupancy	60.8%	61.1%	52.1%	0.4%
Average Daily Rate (ADR)	$157.61	$159.48	$131.74	1.4%
RevPAR	$95.86	$97.61	$68.61	1.8%
Room Nights	2,483,700	2,503,400	546,900	0.8%
Length of Stay	5.0	4.8	4.7	-4.0%
First-Time Visitors	27%	23%	19%	-14.8%

b) State the source used to provide your program metrics: Downs & St. Germain Research

c) Please list up to three program goals by which your organization will measure the success of your program.

Program Goals	FY27
1. Increase the number of visitors to our community and the direct spending associated with those visitors	2,652,000 Visitors $1.38 Billion Direct Spending
2. Specific metrics related to the visitor industry including TDT Collections, lodging occupancy and Average Daily Rate (ADR), Length of Stay, Average Spend per Party and 1st Time Visitors.	$22,905,000 in TDT
3. Increase Partnerships within the Visit Pensacola organization, increase participation at organization events, aid in the return/growth of events within Escambia County	420 Partnership

d) Please list the actual baseline statistics/metrics for the performance measure(s) listed above.

Baseline for Goals	FY27
1. Pensacola attracted 2,492,500 visitors in FY25, a decrease of 2.8% from FY24. Visitors spent $1,345,497,2000 in FY25, up 1.8% from FY24.	2,600,000 Visitors $1.35 Billion Spending
2. TDT Receipts for FY2025 were $22,048,835 which exceeded the Escambia County budget goal of $20,000,000 by over $1.2 Million.	$22,454,603 in TDT
3. Number of partners in FY2025 increased to 400.	385 Partnerss

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program, you are not required to complete the information for the previous budget year. Please add any additional income or expense sources to the table as necessary to complete your budget application. **Please round figures to the nearest whole dollar.**

INCOME TABLE			
	Most Recently Completed Budget Year - FY 2024-25	Current Budget Year FY 2025-26	Proposed Budget Year FY 2026-27
Contributions/Donations from Private Sources	$	$	$
Programmatic Income	$ 123,170.15	$ 130,000.00	$ 130,000.00
County Funding/Direct Contribution	$ 10,834,947.19	$13,028,258	$13,028,558
County Funding by Other Source (a)	$	$	$
City Funding	$	$	$
Local Non-Profit Funding	$	$	$
State Funding	$	$	$
Federal Funding	$	$	$
Memberships	$ 151,700.08	$ 129,300.00	$ 123,500.00
Investment Income	$	$	$
Other Income (b)	$ 176,229.25	$ 150,130.00	$150,130.00
Total Income	$11,286,046.67	$13,437,688	$13,432,188

(a) Please explain by Fiscal Year any amount listed in "County Funding by Other Source" line item. (Example: Commissioner Discretionary funding, Sheriff's Office funding, etc.)

N/A

(b) Please explain by Fiscal Year any amount listed in the "Other Income" line item.

FY25 Gifts in Kind-Gifts in Kind (market value of rent for buildings, Pensacola VIC and Perdido Key VIC and use of assets owned by county =$150,000, Miscellaneous income-sales tax discounts and bank interests= $200.

FY26 Gifts in Kind-Gifts in Kind (market value of rent for buildings, Pensacola VIC and Perdido Key VIC and use of assets owned by county =$145,000, Miscellaneous income-sales tax discounts and bank interests= $200

FY27 Gifts in Kind-Gifts in Kind (market value of rent for buildings, Pensacola VIC and Perdido Key VIC and use of assets owned by county =$140,000, Miscellaneous income $130, and Interest Income $5,000.

EXPENSES TABLE			
	Most Recently Completed Budget Year FY 2025	Current Budget Year FY 2026	Proposed Budget Year FY 2027
Total Number of Staff	VPI=20	VPI=20	VPI=20
Salaries and Wages	$1,233,058.54	$1,339,760.00	$1,379,953.00
Employee Benefits	$296,000.86	$304,820.00	$314,987.00
Professional Services	$52,486.20	$52,200.00	$52,200.00
Contractual Services	$180,000.00	$240,000.00	$240,000.00
Travel Expenses	$64,255.05	$136,600.00	$126,600.00
Rentals and Leases	$10.00	$10.00	$10.00
Communication	$16,466.25	$18,000.00	$18,000.00
Postage and Freight	$26,255.54	$25,620.00	$25,620.00
Repair and Maintenance	$116,973.97	$114,000.00	$114,000.00
Printing and Binding	$150,736.54	$177,500.00	$165,000.00
Marketing and Promotion	$9,083,392.11	$10,496,978.00	$10,546,418.00
Fuel	$	$	$
Supplies	$439,548.02	$185,200.00	$185,200.00
Event Expenses	$213,790.39	$327,000.00	$250,000.00
Capitalizable Assets for County Funding (a)	$30,974.47	$20,000.00	$20,000.00
Other Expenses (b)	$	$	$
Total Expenses	$11,903,947.94	$13,437,688.00	$13,437,988.00
Net Income - (Revenue minus Expense)	$-617,901.27	$0.00	$0.00

Please explain any capitalizable assets (vehicles, land, or equipment) contained in your request.

Capitalized assets, computers, office furniture, equipment, information kiosks

Please explain any request listed in the "Other Expenses" line item. N/A

BUDGET QUESTIONS

1. **Does your agency operate on Calendar Year, State Fiscal Year, or Fiscal Year?**

   Fiscal Year

2. **Please explain any discrepancies in the Expense Table and your agency's Financial Statements. N/A**

3. **Please explain any Net Income (Revenue less Expense) represented in the Expense Table above on the bottom row. What is the planned use for these residual funds?**

   These funds are used to pay expenses that are non-reimbursable by TDT guidelines and statue.

4. Please list the salary of the top 5 employees, names and positions of your organization.

   If there are multiple agencies funded by or through your agency allocation, please add

   those employees to this list by agency.

Name	Position	Salary
Darien Schaefer	President & CEO	$173,243.95
Nicole Stacey	VP of Destination Development	$132,095.25
Wondwossen Samuel	Director of Finance & Admin	$97,914.60
Shawn Brown	Digital Marketing/Website Mgr.	$97,206.30
Kaya Man	Director of Sales & Services	$95,402.20

5. Please provide the total amount of cash and investments on hand.

   As of 3.31.25 cash total = $568,140.35

6. Does your organization charge fees for services? If so, provide a list of fees charged:

   No

7. Does your organization require background checks from volunteers and staff? Yes

8. What is the **source** of your reportable data? Downs & St. Germain Research

TOURISM PROMOTION AGENCIES

1. Please describe the marketing plan for your event or tourism related activity:

   See Visit Pensacola FY26 Marketing Overview and Visit Pensacola International Marketing Plan FY26

2. Please provide information regarding ticket sales or sponsorships for your event or tourism related activity N/A

I hereby certify that the information provided above is a true and correct statement relating to the organization requesting funding named above.

Name

Title PRESIDENT & CEO 5/1/26

Date

Annual Narrative Instructions for Organizations granted TDT Funds:

Your organization has received funds from Escambia County from the Tourist Development Tax (TDT) Fund. Florida law requires organizations who are granted these funds to provide the information below in an annual report regarding the expenditure of funds. Please provide the following information in your annual report:

1. The Basics:
Name of Organization (must match W9):

Contact Name/Title:

Mailing Address:

Funding Amount Received:

2· Introduction:
Brief description of the organization/event:

Is this a new or recurring grant?

If recurring, how many years?

If new, do you anticipate the organization/event becoming a recurring grant?

3. Narrative:
How did your organization/event benefit the tourism industry and/or promote tourism in Escambia County by increasing the number and quality of tourist related activities?

Visit Pensacola serves as the primary destination marketing organization for Escambia County. In this role we lead the efforts directly related to the attraction and retention of tourists to our community. In addition, Visit Pensacola serves to connect businesses and organizations to impact development and infrastructure within Escambia County. Details of FY23 activity can be found in the attached report.

How were the TDT funds spent?

Provide specific details on how TDT funds were spent.

Please provide the number of hotel/motel room nights generated from your event. What is the source of your data and metrics?

Please attach a copy of your completed Market Plan and provide details regarding the success of your plan.

How did you measure the success of your organization/event? What goals did you establish? Examples of goals may include the following: Attendance/Spectators; Ticket Sales; Number of Participants; Number of Vendors/Exhibitors; Sponsorship Support; Media Coverage; Website Visits;

Social Media Engagement; Hotel/Motel Room Nights Generated.

4. Quarterly Metrics Summary

Please provide the following quarterly metrics as approved by the BOCC:

Goals and Metrics Scorecard: Visit Pensacola FY 25-26	1st QTR (Oct – Dec 2023)	2nd QTR (Jan – Mar 2024)	3rd QTR (Apr – Jun 2024)	4th QTR (Jul – Sept 2024)
How many people attended/visited your organization/event? **(Total Visitors)**	**517,300**	**464,800**	**764,700**	**745,700**
How many people who attended/visited your organization/event stayed in area hotel/motels? **(Visitors staying in paid accommodations)**	**285,500**	**276,600**	**500,900**	**482,500**
How many nights did those people stay in area hotels/motels? **(Average length of stay for visitors staying in paid accommodations)**	**5.1**	**5.6**	**4.5**	**4.5**
On average, how much did each family spend at the organization/event? **(Average total travel party spend)**	**$1,326**	**$1,420**	**$1,537**	**$1,556**

***Source: Downs and St. Germain Research**

5. Tourism Narrative Summary

Please provide a summary of your organization/event's success, the positive impact it created for the citizens of Escambia County, and overall impact to tourism. Pictures may be attached.

In FY2025:

- Visitors to the Pensacola area spent $1,345,497,200 on accommodations, restaurants, groceries, transportation, attractions, entertainment, and shopping (+1.8% from FY2024)
- Visitor spending generated a total economic impact of $1,782,317,400 in the Pensacola area (+3.1% from FY2024).
- Pensacola visitors generated 2,503,400 room nights in paid accommodations (+0.8% from FY2024)
- Tourism in the Pensacola area supported 13,510 local jobs in FY2025, supporting $524,428,100 in wages and salaries.
- Visitors to the Pensacola area in FY2025 contributed $57,382,300 in local taxes to Escambia County.

- An additional Pensacola area job is supported by every 184 visitors.
- Visitors to the Pensacola area save residents $453 in local taxes per household each year.
- With a slight increase in lodging occupancy (+0.4%) and ADR (+1.4%), RevPAR was up +1.8% compared to FY2024. Accommodation units also saw a slight increase (+0.4%), leading to an increase in room nights (+0.8%) and TDT (+0.1%).
- Consistent with last year, visitors' main reasons for visiting the Pensacola area included going to the beach, relaxing and unwinding, and visiting friends/relatives.
- More visitors recalled advertising about the Pensacola area (+7% points). Top ad recall sources included VisitPensacola.com, personal social media, and television. Compared to FY 2024, visitors were more likely to see an ad on VisitPensacola.com (+11% points), traveler reviews/blogs (+7% points), rental agencies/booking websites (+6% points), and weather apps (+5% points). Advertising influenced 17% of all visitors to come to the Pensacola area (+5% points).
- There was an increase in visitors from the Southeast (+6% points), not including Florida, specifically from Alabama, Louisiana, and Mississippi. Mobile remains the top market.
- There was an increase in repeat visitors as 31% have visited the Pensacola area more than 10 times (+5% points).
- The top visitor activities remained the same as visitors enjoy dining out, relaxing and unwinding, visiting the beach, and shopping. More visitors engaged in shopping (+10% points), bars/ nightclubs (+6% points), and special events (+6% points) while visiting the Pensacola area.

- An additional Pensacola area job is supported by every 184 visitors.
- Visitors to the Pensacola area save residents $453 in local taxes per household each year.
- With a slight increase in lodging occupancy (+0.4%) and ADR (+1.4%), RevPAR was up +1.8% compared to FY2024. Accommodation units also saw a slight increase (+0.4%), leading to an increase in room nights (+0.8%) and TDT (+0.1%).
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Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give form to the requester. Do not send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See *Specific Instructions* on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

Visit Pensacola, Inc

2 Business name/disregarded entity name, if different from above.

Visit Pensacola

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . .

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☑ Other (see instructions) NON-PROFIT 501 (C) (6)

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . ☐

5 Address (number, street, and apt. or suite no.). See instructions.

1401 E. GREGORY ST

Requester's name and address (optional)

6 City, state, and ZIP code

PENSACOLA, FL 32502

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			–			–				

or

Employer identification number

4	6	–	3	6	8	4	8	2	6

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here **Signature of U.S. person** [signature] **Date** APRIL 17, 2025

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: APR 14 2015

VISIT PENSACOLA INC
1401 E GREGORY ST
PENSACOLA, FL 32502

Employer Identification Number:
46-3684826
DLN:
17053058354005
Contact Person:
BRYAN C WOESTE ID# 31660
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
September 30
Form 990 Required:
Yes
Effective Date of Exemption:
August 26, 2013
Contribution Deductibility:
No
Addendum Applies:
No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax-exempt status we have determined that you are exempt from Federal income tax under section 501(c)(6) of the Internal Revenue Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-NC" in the search bar to view Publication 4221-NC, Compliance Guide for Tax-Exempt Organizations (Other than 501(c)(3) Public Charities and Private Foundations), which describes your recordkeeping, reporting, and disclosure requirements.

Contributions to you are not deductible by donors under section 170(c)(2) of the Code.

Sincerely,

Director, Exempt Organizations

Letter 948

TOURISM WORKS FOR YOU

VISIT PENSACOLA .ORG

PENSACOLA BEACH • PERDIDO KEY

2025 ANNUAL REPORT



THE WAY TO BEACH™

LETTER FROM THE PRESIDENT

To our partners and stakeholders,



Visit Pensacola's mission is to lead, connect, collaborate and communicate to champion tourism as a vital economic force for our community. We are dedicated to sharing Pensacola's story, continuously communicating the importance of and impact of tourism throughout the region.

In another outstanding year, Pensacola welcomed nearly 2.5 million visitors, reflecting the strength of our destination and the collective efforts of our partners. Our goal remains clear- to stay top of mind with travelers by engaging them through creative, meaningful messaging that positions Pensacola as The Way To Beach™ .

Our signature campaign The Way To Beach™ invites visitors to unwind on our beautiful white sand while discovering the rich beyond-the-beach experiences that make Pensacola truly unforgettable. Time and again, research confirms what our guests already know - that our natural beauty, welcoming spirit and laid back coastal vibe create the perfect setting for the vacation they seek.

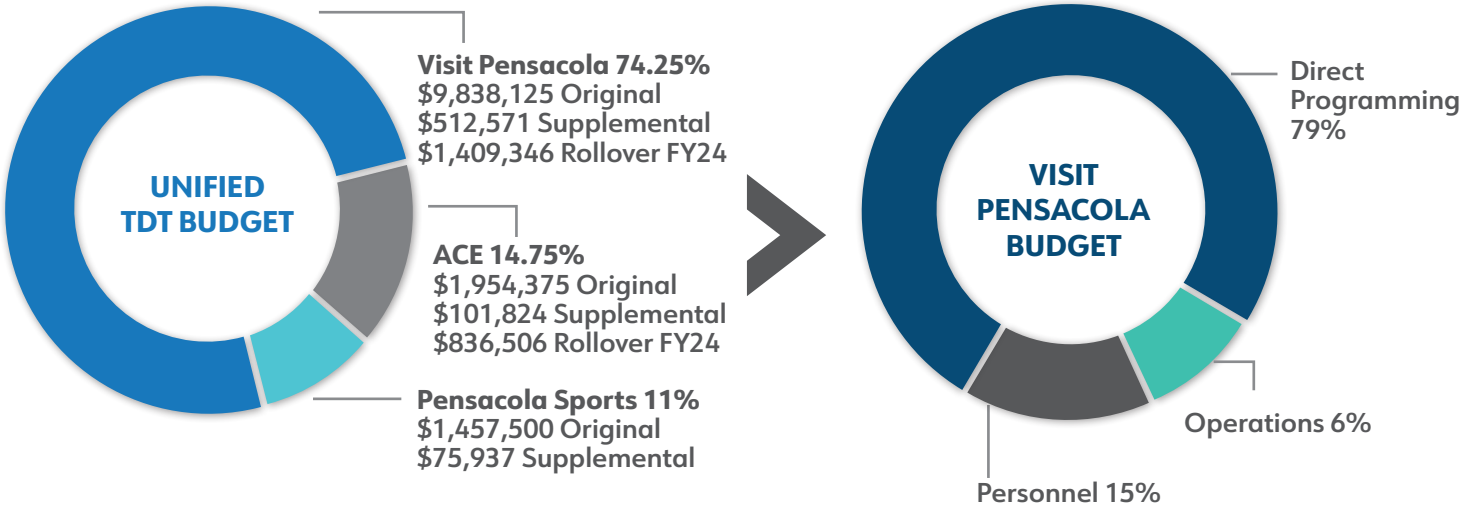
This year, we proudly shared that story across 49 markets, reaching travelers more than 520 million times throughout the southeast and beyond. Building on past successes, we explored new ways to connect with audiences, telling fresh stories, showcasing authentic experiences, and sharing the beauty of our destination across digital and social platforms. All this combined to deliver strong results through collaboration with our local partners.

Visit Pensacola continues to amplify our message, attract group and leisure business and host media who help share our story with the world. These collective efforts have generated over $22 million in vital TDT revenue, fueling continued growth and prosperity in our community.

Thank you to everyone who helps tell the story of why Pensacola is and will always be The Way To Beach™!

Darien Schaefer
President & CEO
Visit Pensacola

FY24/25 BUDGET OVERVIEW



FY25 Unified TDT Budget:

$13,250,000 Original Budget Allocation

$690,332 Supplemental Funding

$2,245,852 Rollover FY24

Visit Pensacola Budget

TDT Original Allocation	$9,838,125
TDT Supplemental Allocation	$512,571
Private Revenue	$420,200
VP Total Budget	**$10,770,896**

Advertising Agency
(Showcase Pensacola)
$6,769,765.70
97.8% of Advertising/Media Budget

95% of Advertising Budget is Spent on Media Buys
Digital, Broadcast, Print, Promotions, Outdoor, Etc.

ORIGINAL BUDGET ALLOCATION

DIRECT PROGRAMMING	BUDGET	%
Advertising/Media	**$5,722,100**	**55.8%**
Events/Sunbelt/Mini-Grants	$347,000	3.4%
Research	$365,720	3.6%
Direct Sales	$745,320	7.3%
Customer Acquisition	$591,452	5.8%
Public Relations	$347,850	3.4%
Tourism Development Projects	$30,000	0.3%

OPERATIONS	BUDGET	%
Building	$156,010	1.5%
Operations	$333,150	3.8%
Finance/Insurance	$106,565	1%

PERSONNEL	BUDGET	%
Personnel	$1,513,158	14.8%

SUPPLEMENTAL FUNDING	BUDGET
Direct Programming-Advertising/Media	$584,395
Operations-Building	$30,000

ROLLOVER FROM FY24	BUDGET
Direct Programming-Advertising/Media	$2,184,523
Operations-Building	$27,915
Personnel	$33,414

FY24/25 ANNUAL SNAPSHOT

Total Visitors DOWN 2.8% over FY24



Room Nights UP 0.8% over FY24



Direct Spending UP 1.8% over FY24



Economic Impact UP 3.1% over FY24

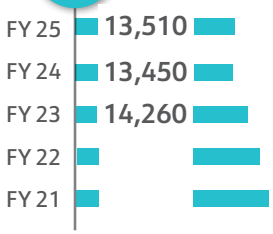


Pensacola FY25 visitor and lodging metrics increased in several key categories, despite a slight drop in total visitors.*

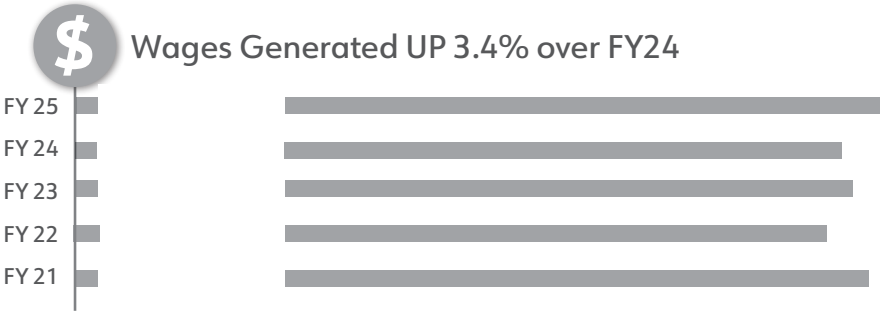
*Visit Pensacola Visitor Tracking Study FY2025 by Downs & St. Germain

FY24/25 ANNUAL SNAPSHOT

Jobs Supported UP 0.4% over FY24



Wages Generated UP 3.4% over FY24



Tourism Development Tax UP 0.4% over FY24



FY24/25 ANNUAL CHALLENGES

Increased Lodging Inventory

The addition of new hotels and vacation rentals in FY25 continues to increase competition and impact key metrics like occupancy and average daily rate (ADR) in certain geographic areas of Escambia County. According to the December 2025 Smith Travel Research (STR) Report, supply grew by 3.4%. That is in addition to a 3.9% increase in 2024 and a 3.5% increase in 2023.

Additionally, Key Data reports that vacation rentals and online travel agency (OTA) listings grew by 4.2% in 2025, increasing from 8,567 to 8,924 units between January and December. This growth in lodging options provides visitors with more choices, but it creates challenges for existing properties trying to maintain profitability.

Corporate Travel

Transient corporate travel in 2025 showed a mix of steady growth and increased caution, characterized by more intentional, purposeful trips, shorter durations (averaging 2.5 days), and heightened cost-control measures. While 70% of companies resumed travel, the overall incidence rate dropped, as companies optimized budgets, often targeting hotel rates and scrutinizing trip necessity. Single-day travel accounted for 23.6% of all business trips.

Limited Group Facilities

Face-to-face engagement remained a top priority in 2025, with approximately 65% of business travelers expected to attend at least one conference and 59% of travel buyers reported an increase in employees attending meetings in person.

Visit Pensacola has been successful in booking group business but continues to be challenged by the lack of conference space capable of hosting large scale events for 500 or more attendees. Proposed additions/renovation of the Pensacola Bay Center could provide conference space that is desperately needed in Escambia County.

External Influences

External challenges that impacted tourism for Escambia County during FY25 included a decline in international visitors, economic conditions, political factors, and the ever-present weather/ hurricane perceptions.

Pensacola tourism saw a decline in Canadian, international, and regional traffic. Canadian tourism to Florida has dropped 15.5%, driven by unfavorable exchange rates, tariffs, politics, and safety concerns. Furthermore, warm weather in northern cities reduced the incentive to travel to Florida. Nationally, international visitor arrivals dropped for eight consecutive months in 2025.

Economic factors, such as inflation and rising household debt, resulted in less disposable income for both residents and visitors. Less discretionary spending and rising travel costs (airfare and lodging) have changed how visitors are spending their time and dollars in Pensacola.

Some travelers, including certain LGBTQ+ visitors, reportedly reconsidered Florida as a destination due to the state's political climate.

Marketing Budget Disparity

With travelers having more options than ever, Pensacola competes with nearby destinations like Destin, Panama City Beach, and Gulf Shores, which benefit from larger marketing budgets. This disparity continues to challenge efforts to attract travelers.

FY24/25 SOLUTIONS

Here is a short synopsis of the programs and campaigns that were implemented:



The Way To Beach™

October 2024 – September 2025

This always-on, over-arching campaign message generates traveler awareness, interest, consideration, and bookings by positioning the Pensacola Bay Area as The Way To Beach™ for travelers. Under this umbrella, we expand and tell the whole story with other campaigns. In FY25, the campaign delivered over 285,000 room nights, more than 24,000 flights, and over 152,000 travelers.



Fly Market Support

October 2024 - September 2025

Connecting with Pensacola's direct flight markets landed almost 10,000 passengers. Chicago, Dallas and Nashville delivered nearly 50% of these passengers.



Interest Marketing

October 2024- September 2025

This native advertising effort lets history lovers, foodies, fishing enthusiasts, divers, and birders know they can explore their specific interests here. At $186.58, this campaign's Average Daily Rate (ADR) for FY25 was 30% higher than the average for all campaigns.

Multi-Market Outdoor Campaign

October 2024 - September 2025

This multi-market billboard campaign featured unique messages promoting Pensacola in seven strategic locations. The locations spanned Interstate 10 from Baton Rouge to Baldwin County, AL with two additional locations on I-65 enticing southbound drivers approaching Pensacola. The campaign delivered more than 65.8 million annual impressions.



Reported room nights, traveler counts, and similar metrics are based on sampled data attributed to selected digital ad impressions and do not represent the total numbers.

FY24/25 SOLUTIONS



Partner Bonus Campaign

October 2024 - July 2025

This social media campaign delivered ads to in-market visitors, highlighting the broad scope of experiences available while they're here. Ads pointed them to information on events, history, dining, outdoors, and arts & culture and generated more than 71,000 page views.



International Campaigns

October 2024 - September 2025

Visit Pensacola uses carefully curated media opportunities targeted to Canadian and UK audiences, many in conjunction with Visit Florida. A partnership with Magic Torch PR helped build awareness with UK audiences.



Alabama Football Promotion

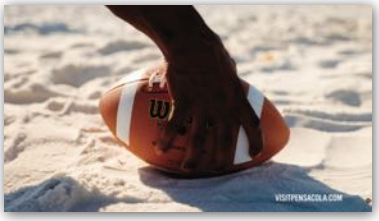
October 2024

This upper-funnel effort targeted Alabama football fans with an in-stadium promotion, digital, print, and radio advertising. It enhanced the SEC efforts and increased overall radio advertising recall.

The Way To Beach - SEC Promotion

August 2024 - January 2025

Audience research showed our target audience loves SEC football. Broadcast TV, CTV, online video, and digital display put beautiful Pensacola footage in front of these fans. Teaming with the SEC and ACC networks helped reach 121 million households during afternoon and prime-time football games.





The Saints "Way To Beach" - Promotion

October 2024 - September 2025

Year two of Visit Pensacola's three-year partnership with the New Orleans Saints delivered strong regional visibility, reaching more than **4.5 million fans** across Louisiana, Mississippi, and South Alabama. The campaign included in-game signage, weekly sponsorship of the Saints Coaches Show, radio advertising, and a season-long social media presence across the Saints' **8.8 million followers,** reinforcing Pensacola's position as a preferred Gulf Coast destination and a **"Proud Beach of the New Orleans Saints."**

Reported room nights, traveler counts, and similar metrics are based on sampled data attributed to selected digital ad impressions and do not represent the total numbers.

FY24/25 SOLUTIONS

Carvertise –New Orleans

October '24 - February '25
August - September '25
This campaign combined the power of on-the-ground presence with digital retargeting in New Orleans.
Results: 6.6 million impressions.





Winter Visitor Campaign

October 2024 - January 2025
Inviting Snowbirds (Sunshine Seniors), empty nesters, and others to exchange their cold-weather homes for an extended stay here brought more than 8,000 travelers to the area.The multi-tactic campaign used print, digital, cable TV, OTT, and social media advertising to connect with potential travelers in Illinois, Indiana, Michigan, Minnesota, Missouri, Ohio, and Wisconsin.

Sun Belt Basketball Championship Promotion

January - March 2025
In 2025 Pensacola hosted the fifth year of a five-year commitment to host the Sun Belt Basketball Championship. This seven-day tournament brings in men's and women's teams from the 14 conference schools. The promotion plan combined digital and social advertising with television, radio, outdoor and print advertising to draw out-of-market and local fans to the games. The campaign helped drive 8,100 room nights and $3.4 million in visitor spending.





Influencer Marketing

October 2024 - September 2025
Eleven social media influencers visited Pensacola with each promoting a central theme: food, winter travel, outdoor adventure, etc. The campaign delivered 2.3 million views valued at more than $142,800 in earned media value.

Meetings, Incentives, Conventions & Events Targeting

October 2024 - September 2025
Connecting with meeting and travel professionals on LinkedIn and in the digital ad space generated website traffic and engagement. Over 7,000 users visited the site. LinkedIn had an engagement rate over 22%.



Reported room nights, traveler counts, and similar metrics are based on sampled data attributed to selected digital ad impressions and do not represent the total numbers.

FY24/25 SOLUTIONS



Social Inclusion Campaign

October 2024 - September 2025

Combining The Way To Beach™ messaging with contextual targeting to connect with LGBTQ+ and African American travel-intenders generated almost 24,000 room nights and a 30x ROI.



Scuba Diving Promotion

October 2024 - September 2025

Print, digital, and social content marketing in partnership with *Scuba Diving Magazine* highlighted the area's robust diving opportunities and delivered more than 695,000 impressions.



Garden & Gun Seafood Rodeo

June 2025

This integrated promotion included a half-day fishing trip for guests, alongside three local chefs, and was followed by a ticketed dinner for 90 people where the fresh catch was prepared for each guest. The promotion was supported by in-magazine content and ads, as well as email, digital and social media promotion. The event was a sell-out and delivered more than 14.7 million impressions elevating Pensacola's culinary scene.

Early Bird Winter Visitor Campaign

August – September 2025

Historical booking data indicates that our winter visitors begin making their plans much sooner than the traditional beachgoer. A multi-touch campaign captured the attention of those cold-climate dwellers early in their planning process. In two months, over 8,000 room nights and 1,500 flights were booked.



Reported room nights, traveler counts, and similar metrics are based on sampled data attributed to selected digital ad impressions and do not represent the total numbers.

FY24/25 MARKET PERFORMANCE

TOURISM DEVELOPMENT TAX (TDT)

Tourism Development Tax collections increased in FY 24/25, in part due to an increase in ADR, occupancy and REV PAR.

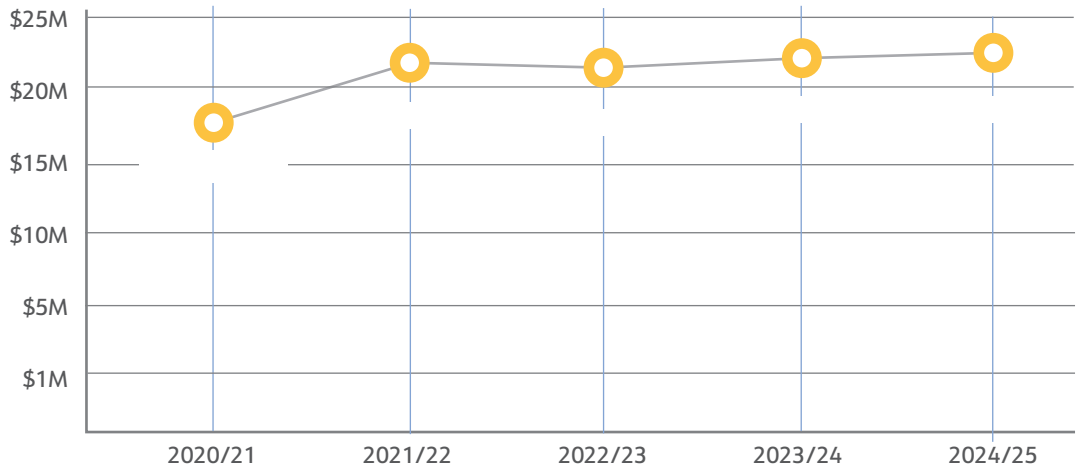
Pensacola visitors generated 2,503,400 room nights in paid accommodations, a 0.8% increase from FY24.

37% of overnight visitors stayed in hotel/motel/resort properties and 23% stayed in vacation rental homes.

The record increase in FY 2020/2021 was due, in part, to the implementation of the fifth cent of TDT tax. The one cent hike began in May 2021.

*Calculating on 4¢
Note: FY21 tax rate was 4% through April 2021, then 5% through the end of FY21 and beyond. Increase in TDT for FY22 is calculated with TDT at 5%.

TDT Collections



- FY22 UP 23.3% over FY21*
- FY23 DOWN 1.1% from FY22*
- FY24 UP 2.9% over FY23*
- FY25 UP 0.1% over FY24*

FY24/25 MARKET PERFORMANCE

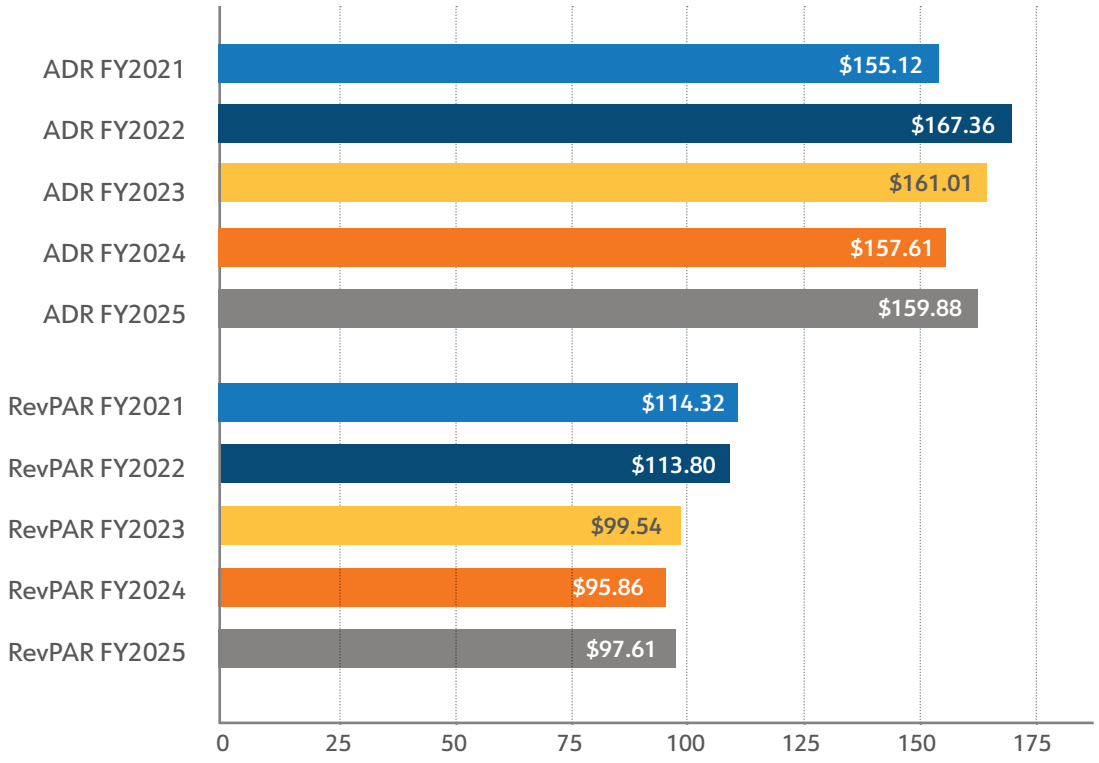
OCCUPANCY, ADR AND REVPAR

Escambia County saw increases in all lodging metrics.

Occupancy

- FY2021 - 73.7%
- FY2022 - 68.0%
- FY2023 - 61.8%
- FY2024 - 60.8%
- FY2025 - 61.1%





FY24/25 WEBSITE/ SOCIAL MEDIA

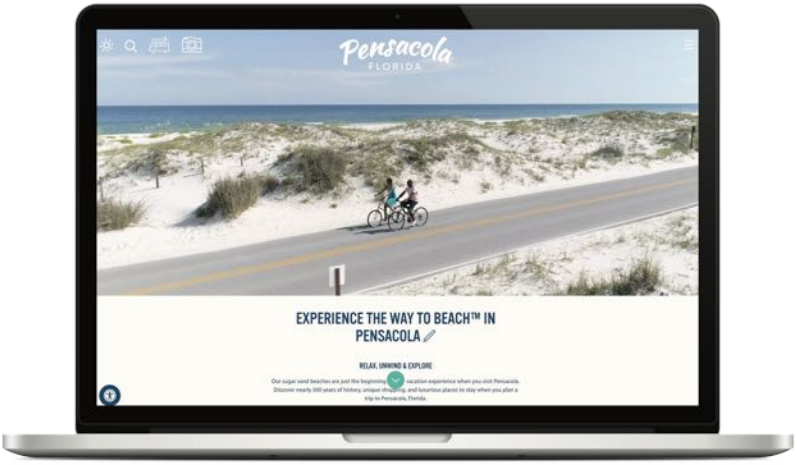
MARKETING CHANNELS OWNED BY VISIT PENSACOLA

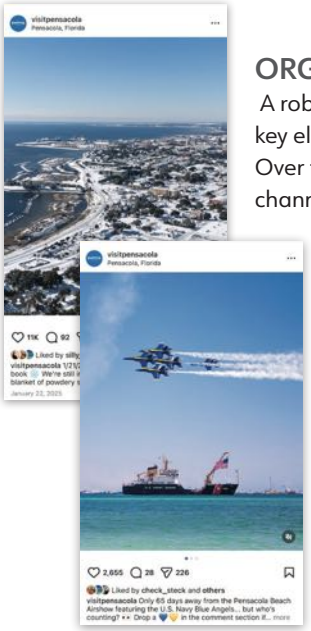
VISITPENSACOLA.COM

In FY25, VisitPensacola.com underwent a UX refresh, allowing us to tell the Pensacola story with a clean, modern look that connects users to the beauty of our destination. These changes allowed us to incorporate more of our beautiful photographs and videos, round out the corners of images, and use more of our brand colors. Along with these changes, we introduced video into our blog posts, expanded on our existing content, and, after the refresh, the website team updated each page, adding or updating photos and making SEO changes to boost our online presence. All these helped increase our website engagement rate by 5.3% over FY24.

Website
Engaged Sessions: 2,436,605
UP 3.2% over FY24
Page views: 9,271,111
UP 0.2% over FY24

Partner Listings accessed: 878k
Goal - 20% increase
UP 1.7% over FY24





ORGANIC SOCIAL MEDIA MARKETING

A robust organic social media marketing program is one of the key elements in Visit Pensacola's strategic marketing program. Over the past year, Visit Pensacola's owned social media channels attributed to 9% of travelers top trip planning sources.

The team leads with an expert mentality strategy focusing its channels on the brand's six core experiences, eight neighborhoods, over 370 partners, seasonality/time of year, events/holidays, core tourism initiatives, and stories and experiences that are unique to the area.

Visit Pensacola is one of the leading destination marketing organizations across Northwest Florida distributing 277 pieces of content across 9 social media channels.

In FY25 20% of visitors used their social media to help plan their trip. 35% of visitors had recently seen, read, or heard advertising, promotions, or travel stories about the Pensacola area.

FY24/25 WEBSITE/ SOCIAL MEDIA

SOCIAL CHANNELS OWNED BY VISIT PENSACOLA

Social To Web Conversions:
58,531 engaged sessions
UP 16% over previous year

New Social Followers: 52,063
UP 11.5% over previous year

Published 277 pieces
of partner content



Instagram
19,035 New Followers
Total Engagement:
1.2 Million
21 Million Impressions

Instagram Stories
1.3 Million Story Interactions

Facebook
20,099 New Page Likes
661,978 Million Engagements
18.4 Million Impressions
266,714 Followers

LinkedIn
16,088 Engagements
5,366 Followers

Pinterest
119 New Followers
3,630 Followers
2.4 Million Impressions
120,290 Engagements

X
1,463 New Followers
Total Engagement: 20,658
448,148 Impressions

YouTube
1,925 Total Subscribers
220 New Subscribers

TikTok
2.8 Million Impressions
10,203 New Followers
Total Engagement: 150,527

Trend Note:

- The engagement goal for FY25 was to achieve a 5% increase. Engagement was increased by 19.2%
- Instagram saw a 59% increase in impressions and 43% increase in engagements for FY25
- Visit Pensacola had 3 reels with over 1 million views, with snow coverage reaching over 7 million views
- Pensacola Beach Air Show Coverage received 9.2 million impressions, 393K engagements and 6.4 million video views
- Engagement rate for Facebook is up 60% from FY24 and net page likes for Facebook are up 37%



FY24/25 WEBSITE/ SOCIAL MEDIA

MARKETING CHANNELS OWNED BY VISIT PENSACOLA

Email Marketing

Visit Pensacola continues to build and strengthen its email marketing programs. Email efforts are directed at one of two audiences - consumers and partners/stakeholders. Those audiences are further segmented by interest and topic for specific initiatives.

For FY25, our email campaigns reached 1.23 million inboxes. This is a slight decrease from FY24, down 5.4%. However, using better segments and keeping a clean email list, we have improved click rates by 116.7% and email delivery by 3.1%.



CONSUMER AUDIENCE STATISTICS

Delivery rate ..... UP 2.9% over previous year

Open Rate - 36.52% ..... UP 47% over previous year
Goal - 15% increase (Industry Average 20-22%)

Click-Thru Rate - 3.64% ..... UP 2% over previous year



Blogs

Visit Pensacola posted 29 new and 21 refreshed blogs in FY 25 to VisitPensacola.com. The team worked with numerous community members for a local's perspective to share insider tips for the best places to eat, do, stay, and more.

Video Blogs

New this year is adding videos to our existing blogs. This not only increases website engagement, but also increases our visibility on YouTube. The videos are another way we can utilize our existing videos to showcase our destination.

FY24/25 PR RECAP

PUBLIC RELATIONS OVERVIEW

PR 2025 Goals:



- Raise awareness and visibility of Pensacola's tourism offerings through national and regional public relations efforts
- Position Pensacola as the ideal vacation destination, leveraging The Way To Beach marketing campaign and messaging
- Secure coverage that highlights key destination pillars: America's Best Beaches, Art/Culture/Music, Family Travel, Dining & Cuisine, Nature, History and Military Attractions
- Generate impactful media coverage that drives visitation and revenue to the area
- Raise awareness for all of Pensacola's tourism assets including Pensacola, Pensacola Beach and Perdido Key, spotlighting lesser-known and "undiscovered" attractions
- Host journalists from national, regional and trade publications in-destination to tell the stories we want them to tell



Key Performance Indicators

- Host 35 or more quality and diverse journalists and content creators that align with brand values on individual or group press trips to Pensacola
- Secure coverage in at least 25% of media hot list outlets
- Maintain an average media impact score of 85 for earned media placements
- Generate at least 400 million earned media impressions
- Write and distribute at least two, tailored proactive pitches each month on behalf of Pensacola, in addition to ongoing direct media pitching, response to reactive leads and inclusion of the destination in agency roundups

PR Tactics:



- Press Materials: Draft pitches, media alerts and press releases for any important news and initiatives
- Media Lists: Update media lists tailored for Visit Pensacola (with regional, national and international outlets, trade publications, in-flight magazines, target market publications)
- Direct Pitches: Draft a variety of pitches showcasing Pensacola to capture media interest, including adventure travel, parks/outdoors, family travel deals, national holidays, local festivals, once-in-a-lifetime opportunities and more
- TV Segments: Book appropriate segments to promote tourism, travel trends, upcoming events, major openings and more in Escambia County
- Desksides and media hostings: Coordinate media desksides for Visit Pensacola during travel and tourism-related conferences. Invite press to visit Pensacola, Perdido Key and Pensacola Beach for hostings when possible
- Profile Pieces: Set up interviews with appropriate spokespersons in preparation for profile stories (i.e. Chefs, travel officials, Darien)
- Events: Assist with conceptualization and coordination of out of market media events to promote Visit Pensacola

FY24/25 PR RECAP

Visit Pensacola Public Relations Efforts Garnered OVER $14.7 MILLION IN EARNED MEDIA OVER 787 MILLION IMPRESSIONS

- **12** PRESS RELEASES
- **76** CONSUMER PLACEMENTS
- **14** FILM REQUESTS
- **325** MEDIA PITCHES
- **13** PRESS TRIPS
- **443** PARTNERS FEATURED
- **86** MEDIA IMPACT SCORE
- **398** MEDIA ASSISTS
- **11** CREATOR PARTNERSHIPS

Press Highlights

Conde Nast Traveler - Bright Ideas In Travel 2025: Bruce Beach revitalization feature

Southern Living - 18 Best Beach Bars In The South: Peg Leg Pete's and Flora-Bama featured

Southern Living - The 6 Most Beautiful White Sand Beaches In Florida: Pensacola Beach and Perdido Key feature

Southern Living - The 50 Best Beach Towns In The South 2025: Perdido Key feature

Southern Living - 8 Small-Town Southern Museums That Are Underrated And Worth A Visit: Pensacola Museum of Art feature

Lonely Planet - The Best Beach On The US Gulf Coast: Pensacola Beach feature

Lonely Planet - 7 Of The Best Scuba Diving Destinations In The USA: Pensacola feature

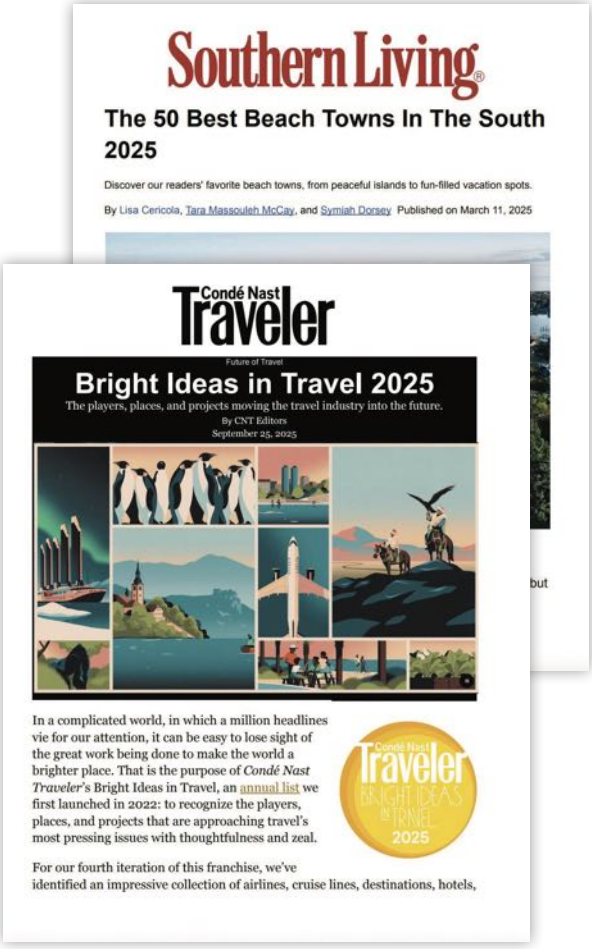
Midwest Living - Vacations Our Editors Love: Pensacola (mulptiple partner) feature

The Atlanta Journal Constitution - Enjoy A Winter Getaway To These Warm Weather Destinations: Pensacola (multiple partner feature)

Travel + Leisure - I've Lived Here For 35 Years - These Are My Favorite Affordable Beach Vacation Spots: Pensacola (multiple partner feature)

Forbes - 23 Must-Try Vegan Dishes For World Vegan Month: Agapi Bistro feature

Forbes - 79 Spectacular Dishes From Restaurants Worldwide For Seafood Month: Restaurant Iron feature


Southern Living

The 50 Best Beach Towns In The South 2025

Discover our readers' favorite beach towns, from peaceful islands to fun-filled vacation spots.

By Lisa Cericola, Tara Massouleh McCay, and Symiah Dorsey Published on March 11, 2025

Condé Nast Traveler

Future of Travel

Bright Ideas in Travel 2025

The players, places, and projects moving the travel industry into the future.

By CNT Editors

September 25, 2025

In a complicated world, in which a million headlines vie for our attention, it can be easy to lose sight of the great work being done to make the world a brighter place. That is the purpose of *Condé Nast Traveler*'s Bright Ideas in Travel, an annual list we first launched in 2022: to recognize the players, places, and projects that are approaching travel's most pressing issues with thoughtfulness and zeal.

For our fourth iteration of this franchise, we've identified an impressive collection of airlines, cruise lines, destinations, hotels,

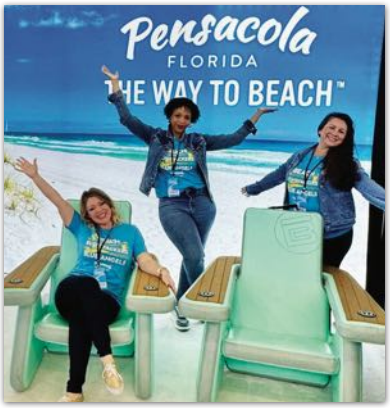
FY24/25 SALES & SERVICE RECAP

SALES AND SERVICES OVERVIEW

The Visit Pensacola Sales and Service team was out in full force in FY24/25 representing the destination at multiple travel and trade shows. Locally the team focused on partner engagement, educating tourism stakeholders on the many ways to collaborate with Visit Pensacola to boost their business.



- **Hosted monthly Hospitality Roundtable Luncheons, providing partners with actionable insights, best practices, and networking opportunities to grow their tourism impact.**
- **Conducted 8 Partner Portal Trainings to help local businesses leverage Visit Pensacola's tools to drive results.**
- **Organized 3 Sales & Service Committee meetings to equip stakeholders with strategies and best practices for submitting RFPs, securing bookings, and growing their tourism-related business.**



CONFERENCES AND TRADE SHOWS

- Travel and Adventure Shows- Denver, Chicago, Dallas, New York, Toronto
- Florida Huddle and Encounter
- Military Reunion Network Summit
- IPW
- UK Huddle
- Smart Meetings Incentives and Corporate
- MPI: Meeting Professionals International
- DEMA: Dive Equipment and Marketing Association
- NCBMP: National Coalition of Black Meeting Professionals
- FSAE: Florida Society of Association Executives
- Rendezvous South
- ACTA/Brand USA

Total Tourism Partners	380
New Partners for FY 24/25	49
Partner Visits	376
Partner Assists FY 24/25	1,794
VIC Visitors	57,148
Shows	18
RFP/Leads Generated	137
Total Value of Sales Leads	$127 Million
Total Sales Leads Booked	42
Total Value of Sales Bookings	$10.2 Million
Group Sales FAM & Site Tours/Visits	12

FY24/25 COMMUNITY ENGAGEMENT RECAP

Community engagement was a priority for Visit Pensacola in FY 24/25

Here are a few highlights of our accomplishments:



Museum Plaza Cube
October 2025
This interactive art installation is designed to generate awareness and excitement among locals and in-market visitors about the county's primary areas of interest and overall brand position. Downtown Pensacola's Museum Plaza features multiple eight-foot cubes, each with four original murals. These easily accessed, permanent art pieces engage visitors and provide colorful photo backdrops. Visit Pensacola received one of these structures. This four-sided canvas offered a rich opportunity to share Pensacola's multi-faceted story.



Sun Belt Basketball Championship Fan Fest
March 2025
Visit Pensacola spearheaded organizing the Fan Fest for the 2025 Sun Belt Basketball Championship. The team organized vendor booths, games and entertainment to help draw crowds and drive attendance.

FY24/25 COMMUNITY ENGAGEMENT RECAP

National Travel & Tourism Week

May 2025

Visit Pensacola celebrates and promotes tourism during this week-long event that includes the following activities:

- Hospitality Heroes Luncheon
- Travel & Tourism Workshop
- Beach Cleanup
- Hospitality Olympics
- Open Houses at each Visitor Center







America's First Settlement Trail Urban Adventure

October 2024

Visit Pensacola spearheaded the second annual A1S Urban Adventure - a special event with a series of games that involved hunting, solving clues, challenging other participants to "duels", and so much more.

Visit Pensacola participated in the following community events:

- A1S Board of Directors
- ACE
- Beach-O-Ween
- CivicCon
- Coastal Sustainable Advisory Committee
- EntreCon
- Equity Project Alliance/Innisfree Hive Events
- Fiesta
- Florida Public Relations Association - Pensacola Chapter
- Foo Foo Fest
- Gallery Night
- Gulf Coast Diplomacy
- Jack and Jill of America-Pensacola Executive Board
- Junior League of Pensacola
- Leadership Pensacola
- Northwest Florida Tourism Council
- Oyster Corps
- Pensacola and Perdido Key Estuary Program
- Pensacola Beach Chamber Meetings
- Pensacola Chamber Meetings
- Pensacola Historic Trust
- Pensacola Sports Events
- Perdido Key Chamber Meetings
- POP Mural Project
- Scuba Diving Safety Symposium
- Sea Grant Advisory Committee
- Service Club Presentations
- Unity Fest
- University of West Florida Events
- Watson's Family Foundation Juneteenth Event
- Winterfest



FY24/25 RESEARCH AND STRATEGIC PARTNERSHIPS

UK & IRELAND MARKET SUMMARY

Magic Torch PR & Trade Representation

In FY24/25, Visit Pensacola's UK and Ireland marketing efforts delivered strong visibility, increased trade engagement, and measurable booking growth in one of Florida's most valuable international markets.

Despite economic pressures impacting UK travelers, Florida remained the top long-haul destination, and Pensacola continued to gain traction through a targeted strategy focused on public relations, trade development, and consumer conversion.

Key Results

- 49 pieces of earned media coverage
- 8.6 million total impressions
- $465,560 in earned media value
- ROI of $15 for every $1 invested
- 279% increase in UK bookings
- 347,000+ consumer and trade touchpoints


Daily Mail
Date: 30 August 2025
Page: 50,51,49,52
NLA eClips

I've visited all 50 states in America... Here are my top spots

by JONATHAN THOMPSON

Coverage appeared in leading outlets including *The Times, The Independent, Daily Mail, Travel Weekly,* and *Wanderlust,* reinforcing Pensacola's position as an appealing alternative to more crowded Florida destinations.



Trade & Sales Impact

The program emphasized strong relationships with tour operators and travel agents to drive long-term growth:

- 247 UK travel agents trained
- 82 trade meetings conducted
- New and expanded packages with **Hays Travel, USAir Tours, Silver Travel Advisor, and Travel Planners**
- Increased distribution through major bedbanks including Hotelbeds and Stuba

These efforts resulted in increased product availability and meaningful gains in bookings to Pensacola.

Campaign Performance

Targeted digital and social campaigns delivered strong engagement and return:

- High-performing paid and organic social campaigns
- Strong click-through rates and engagement
- Over $10,000 in added value generated from a $3,000 investment
- Estimated visitor spend exceeding $5,500 from campaign activity

The UK and Ireland market continues to show strong momentum. With increased trade penetration, growing consumer awareness, and proven ROI, this market remains a key component of Visit Pensacola's international growth strategy.

FY24/25 RESEARCH AND STRATEGIC PARTNERSHIPS

RESEARCH

Consumer research continues to be a key focus area for Visit Pensacola in FY24/25:

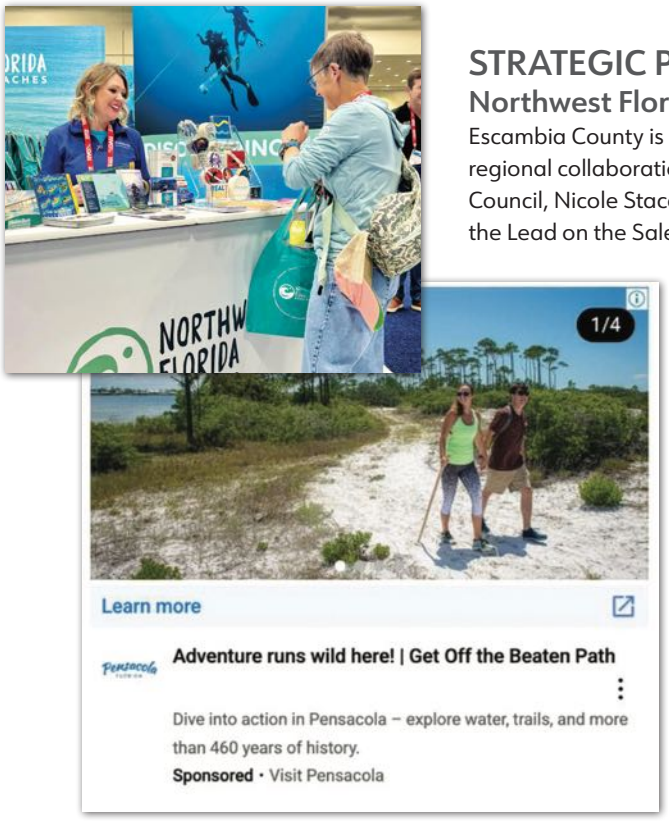
Visitor Insight Surveys

October 2024 - September 2025

In this ongoing research initiative 300 surveys are conducted each month at key locations and events throughout Escambia County.

Research reports can be found at visitpensacola.com/industry/reports/





STRATEGIC PARTNERSHIPS

Northwest Florida Tourism Council

Escambia County is represented by Visit Pensacola in this eight county regional collaboration. Darien Schaefer serves as the Chair for the Council, Nicole Stacey is Co-Lead on the Brand Team and Kaya Man is the Lead on the Sales Team.

Visit Pensacola's partnership with Northwest Florida Beaches expanded the destination's reach through a coordinated, multi-market digital campaign designed to grow awareness, extend seasonality, and encourage travel beyond peak summer months. Pensacola's custom Spring and Fall placements complemented the broader regional effort, driving traffic directly to VisitPensacola.com while highlighting outdoor adventure, history, and "off-the-beaten-path" experiences. The campaign generated 67 million impressions and more than 423,000 clicks, exceeding performance benchmarks and driving strong engagement in priority domestic markets as well as the UK.

Pensacola
FLORIDA

Visit Pensacola
1401 E. Gregory Street • Pensacola, FL 32502
850-434-1234 • visitpensacola.com

VISIT PENSACOLA

Economic Impact & Visitor Tracking Study

FISCAL YEAR 2025

OCTOBER 2024 – SEPTEMBER 2025



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METHODOLOGY

DATA COLLECTION

Interviews were completed in-person and online with **4,441** visitors between **October 1, 2024 and September 30, 2025**.

In-person surveying location included:

- Downtown Pensacola
- The Historic Village
- Pensacola Beach
- Perdido Key
- Pensacola International Airport
- Pensacola Lighthouse
- National Aviation Museum
- Veterans Memorial Park
- Events

ECONOMIC IMPACT

Total economic impact is a function of direct spending by visitors in the Pensacola area, as well as the indirect and induced effects of this spending, such as increased business and household spending generated by tourism dollars.

The economic impact analysis process has been updated to align more closely with current IMPLAN data models. As a result, previous years' figures have been revised using the updated methodology. IMPLAN models are based on government data sources (e.g., BEA, BLS, Census, etc.) that lag behind this report's calendar year, therefore future updates may occur as newer datasets become available. This Economic Impact analysis accounts for leakage outside of Escambia County (i.e., the cost of wholesale and retail trade services that do not continue to circulate within the county's economy).

MULTIPLIER

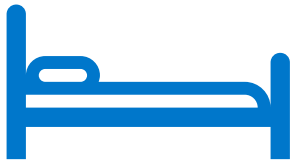
Downs & St. Germain Research uses IMPLAN economic modeling to calculate the multiplier based on direct expenditure data collected from visitors to the Pensacola area. Agencies such as FEMA, EPA, Federal Reserve Bank, and the Bureau of Land Management use IMPLAN modeling. Pensacola's multiplier is 1.53.

EXECUTIVE SUMMARY

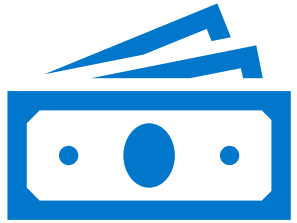


KEY PERFORMANCE INDICATORS











	2,492,500	2,503,400	$1,345,497,200	$1,782,317,400	$22,048,835
	TOTAL VISITORS[1]	ROOM NIGHTS[2]	DIRECT SPENDING	ECONOMIC IMPACT	TOURISM DEVELOPMENT TAX[3]
vs. FY 2024	↓ 2.8%	↑ 0.8%	↑ 1.8%	↑ 3.1%	↑ 0.1%

[1] Smaller travel party sizes and fewer visitors staying with friends/relatives or in their second homes contributed to a decrease in overall visitation.
[2] Source: Smith Travel Research, Key Data, and Department of Business and Professional Regulation.
[3] Sources: Clerk & Comptroller Escambia County.

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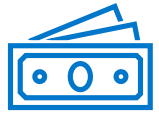
LODGING METRICS

[1] Source: Smith Travel Research.
[2] Source: Key Data and Department of Business and Professional Regulation (DBPR).

COMBINED

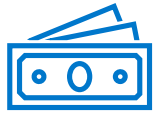




61.1%	$159.88	$97.61
OCCUPANCY	AVERAGE DAILY RATE	REVENUE PER AVAILABLE ROOM
⬆ 0.4%	⬆ 1.4%	⬆ 1.8%

HOTELS[1]

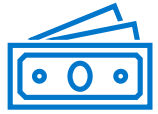




62.6%	$138.66	$86.84
OCCUPANCY	AVERAGE DAILY RATE	REVENUE PER AVAILABLE ROOM
0.0%	⬆ 1.3%	⬆ 1.2%

VACATION RENTALS[2]





54.4%	$235.51	$128.15
OCCUPANCY	AVERAGE DAILY RATE	REVENUE PER AVAILABLE ROOM
⬇ 0.9%	⬆ 3.2%	⬆ 2.3%

vs. FY 2024

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Note: Airbnb (effective April 30, 2025) and Vrbo (effective May 30, 2025) have updated how rates are quoted through their platforms. The ADR now includes cleaning fees, platform service fees, and applicable discounts (e.g., weekly or monthly stay discounts). Therefore, the **ADR of vacation rentals may appear inflated** in YOY comparisons now that Key Data is capturing the inclusive price (excluding taxes) rather than the base accommodation rate.

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ANNUAL SNAPSHOT: FISCAL YEAR 2025

Direct spending increased slightly (+1.8%) compared to FY 2024 despite a **shorter length of stay** (4.2 vs 4.3 in FY 2024) and decrease in visitation.

Smaller travel party sizes (2.8 vs 3.0 in FY 2024) and fewer visitors staying with friends/relatives or in a personal second home contributed to the **decrease in overall visitation** (-2.8%).

With a slight increase in lodging **occupancy** (+0.4%) and **ADR** (+1.4%), **RevPAR** was up **+1.8%** compared to FY 2024. **Accommodation units** also saw a slight increase (+0.4%), leading to an increase in **room nights** (+0.8%) and **TDT** (+0.1%).

Visitors have a **longer trip planning window** of about **61 days** in advance (+4 days).

Consistent with last year, the **top trip planning sources** were **search sites** and **friends/family**. According to Phocuswright, this aligns with national trends as friends/family, general search, and online travel agencies are the most relied upon resources. More visitors utilized **VisitPensacola.com** (+4% points) and **friends/family** (+5% points) to plan their trip.

Visitors were more likely to view the **Visitor Guide** online (+6% points) prior to visiting the Pensacola area.

Consistent with last year, the **main reasons for visiting** to the Pensacola area included going to the **beach**, **relaxing and unwinding**, and **visiting friends/relatives**.

More visitors **recalled advertising** about the Pensacola area (+7% points). Top ad recall sources included VisitPensacola.com, personal social media, and television. Compared to FY 2024, visitors were more likely to see an ad on **VisitPensacola.com** (+11% points), **traveler reviews/blogs** (+7% points), **rental agencies/booking websites** (+6% points), and **weather apps** (+5% points). Advertising influenced **17% of all visitors** to come to the Pensacola area (+5% points).

There was an increase in visitors from the **Southeast** (+6% points), not including Florida, specifically from Alabama, Louisiana, and Mississippi. Mobile remains the top market.

Nearly half of visitors **traveled with children** under the age of 20 (+5% points). According to Hilton, 70% of global travelers who travel with children pick the destination based on the kids' needs/interests.

While there was a decrease in first time visitors (-4% points), there was an **increase in repeat visitors** as **31%** have visited the Pensacola area more than 10 times (+5% points).

The top visitor activities remained the same as visitors enjoy **dining out**, **relaxing and unwinding**, **visiting the beach**, and **shopping**. More visitors engaged in **shopping** (+10% points), **bars/nightclubs** (+6% points), and **special events** (+6% points) while visiting the Pensacola area.

ECONOMIC IMPACT



DIRECT SPENDING

Visitors to the Pensacola area spent

$1,345,497,200

on accommodations, restaurants, groceries, transportation, attractions, entertainment, and shopping

An increase of **+1.8%** from FY2024



ECONOMIC IMPACT

Visitor spending generated a total economic impact[1] of

$1,782,317,400

in the Pensacola area

An increase of **+3.1%** from FY2024



[1]The economic impact analysis process has been updated to align more closely with current IMPLAN data models. As a result, previous years' figures have been revised using the updated methodology. This Economic Impact analysis accounts for leakage outside of Escambia County (i.e., the cost of wholesale and retail trade services that do not continue to circulate within the county's economy).

VISITORS

Pensacola attracted

2,492,500

visitors

A decrease of **-2.8%** from FY2024



ROOM NIGHTS

Pensacola visitors generated

2,503,400

room nights[1] in paid accommodations

An increase of **+0.8%** from FY2024



[1] Sources: Smith Travel Research, Key Data, and Department of Business and Professional Regulation.

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JOBS & WAGES

Tourism in the Pensacola area supported

13,510

local jobs in FY2025, supporting

$524,428,100

in wages and salaries



TOURISM DEVELOPMENT TAX

Lodging expenditures by visitors to the Pensacola area in FY2025 generated

$22,048,835

in TDT collected

An increase of **+0.1%** from FY2024



LOCAL TAX CONTRIBUTIONS BY VISITORS

Visitors to the Pensacola area in FY2025 contributed

$57,382,300

in local taxes to Escambia County



VISITORS SUPPORT JOBS

An additional Pensacola area job is supported by every

184

visitors



HOUSEHOLD SAVINGS

Visitors to the Pensacola area save residents

$453

in local taxes per household each year



VISITOR PROFILE SUMMARY



VISITOR PROFILE



24%
Viewed Visitor Guide

82%
Drove

23%
First-time Visitor

47%
Traveled with children[1]

2.8
Travel Party Size[2]

4.2
Length of Stay[2]

[1]Children are defined as people under 20 years old.
[2]Includes visitors staying in paid accommodations, nonpaid accommodations, and day trippers.

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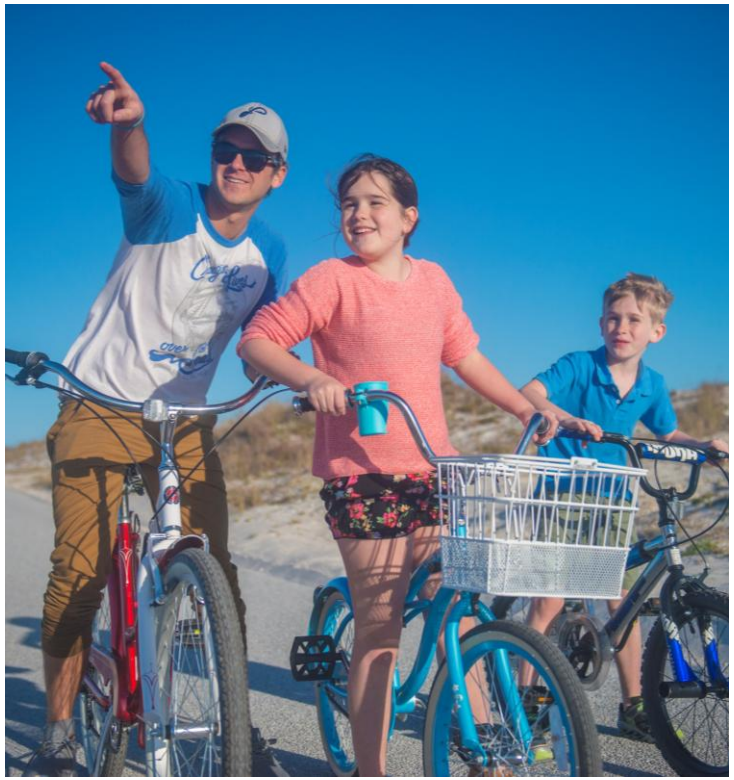
VISITOR TYPE



Paid accommodations[1]
62%
(61% in FY 2024)



Day trippers
23%
(23% in FY 2024)



Nonpaid accommodations[2]
15%
(16% in FY 2024)

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[1]Visitors staying in a hotel/motel/resort, rental condo/vacation rental home, or campground/RV park.
[2]Visitors staying with friends/family or in a personal second home.

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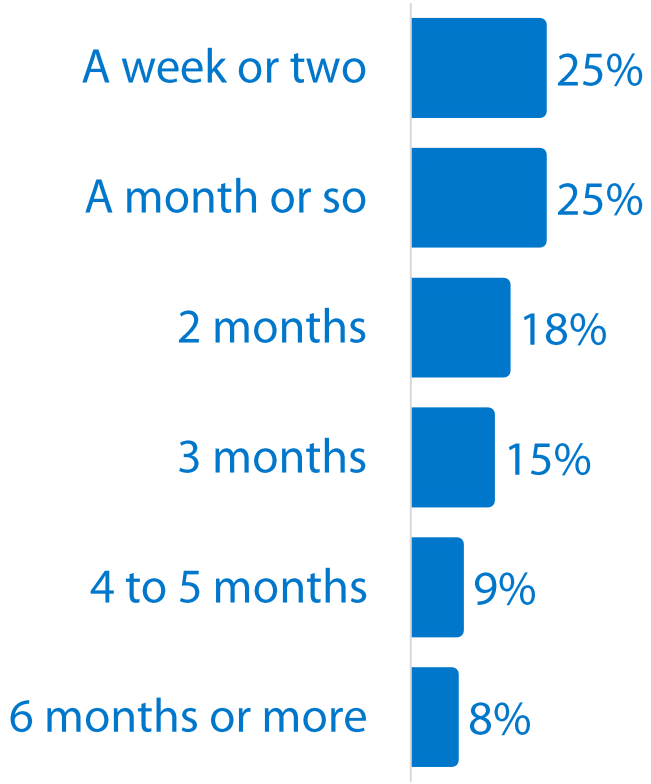
TRIP PLANNING CYCLE

- Visitors to Pensacola have short trip planning windows, as **half** of visitors planned their trip to the Pensacola area **a month or less in advance** (54% in FY 2024)
- **1 in 3** visitors planned their trips **2-3 months in advance** (32% in FY 2024)
- Average trip planning cycle began **61 days** before the trip (56 days in FY 2024)



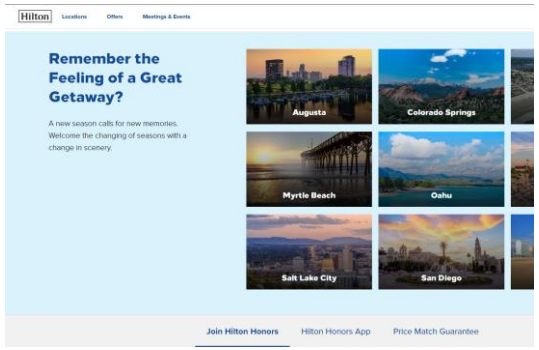
TOP TRIP PLANNING SOURCES[1]



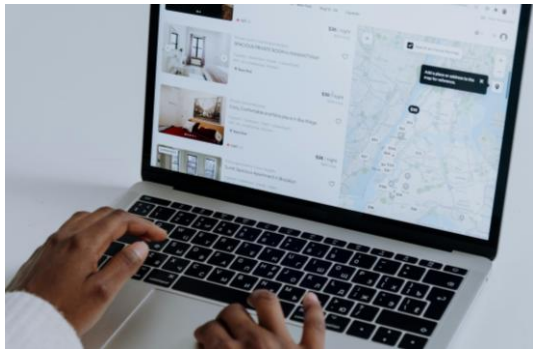
Search sites
74%
(73% in FY 2024)



Friends/family
42%
(37% in FY 2024)



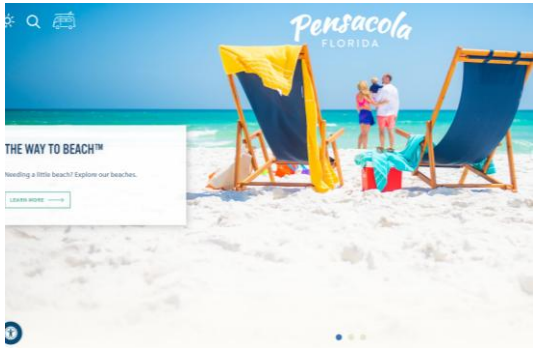
Hotel websites/apps
29%
(26% in FY 2024)



Vacation rental websites
24%
(25% in FY 2024)



Airline websites/apps
23%
(22% in FY 2024)



VisitPensacola.com
21%
(17% in FY 2024)



Personal social media
20%
(19% in FY 2024)

[1] Multiple responses permitted.

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TOP REASONS FOR VISITING[1]



Beach
41%
(38% in FY 2024)



Relax and unwind
33%
(34% in FY 2024)



Visit friends/relatives
25%
(23% in FY 2024)



Special occasion
16%
(14% in FY 2024)



Special events
13%
(10% in FY 2024)



Family time
12%
(13% in FY 2024)

[1] Up to three responses permitted

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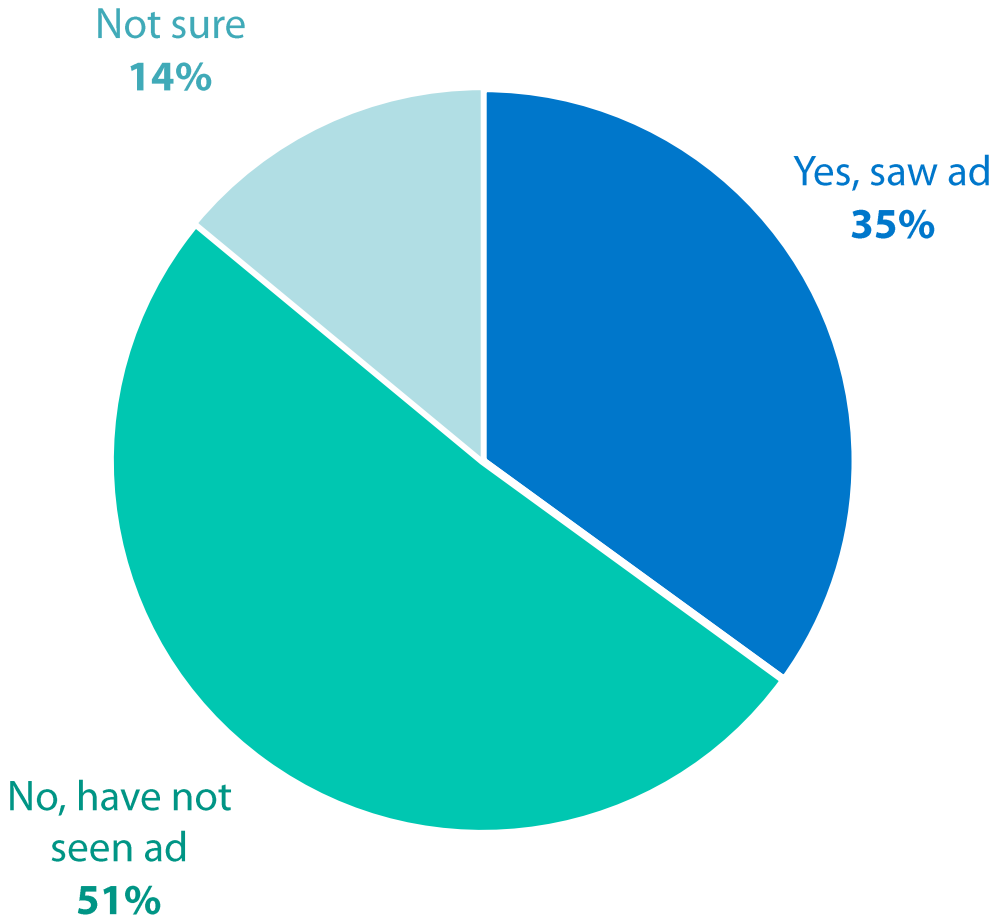
ADVERTISING RECALL[1]

- **Over 1 in 3** visitors **recalled advertising** about the Pensacola area (28% in FY 2024)
- **17%** of **all visitors** were influenced by an ad to visit the Pensacola area (12% in FY 2024)



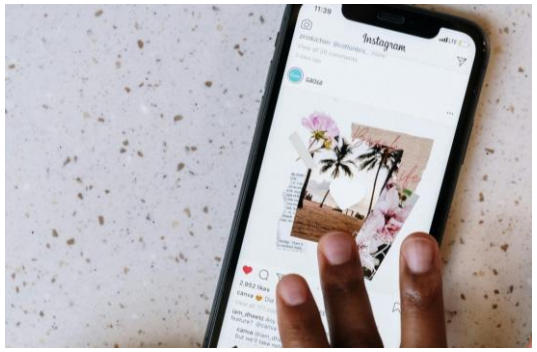
[1] Note: These figures are topline and solely relies on the memory of each visitor even though various other factors go into the influence of advertising.

TOP SOURCES OF AD RECALL[1]

Base: **35%** of visitors who recalled advertising



VisitPensacola.com
34%
(23% in FY 2024)



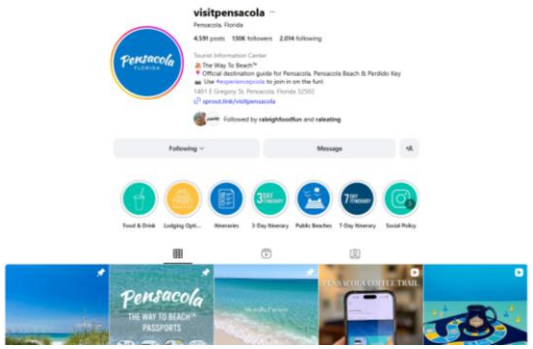
Personal social media
30%
(30% in FY 2024)



Television
23%
(25% in FY 2024)



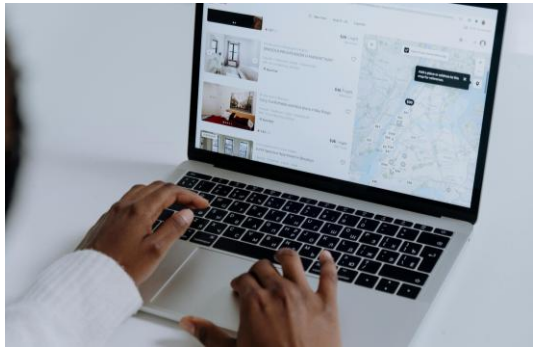
Weather app
15%
(10% in FY 2024)



Visit Pensacola social media
14%
(13% in FY 2024)



Traveler reviews/blogs
14%
(7% in FY 2024)

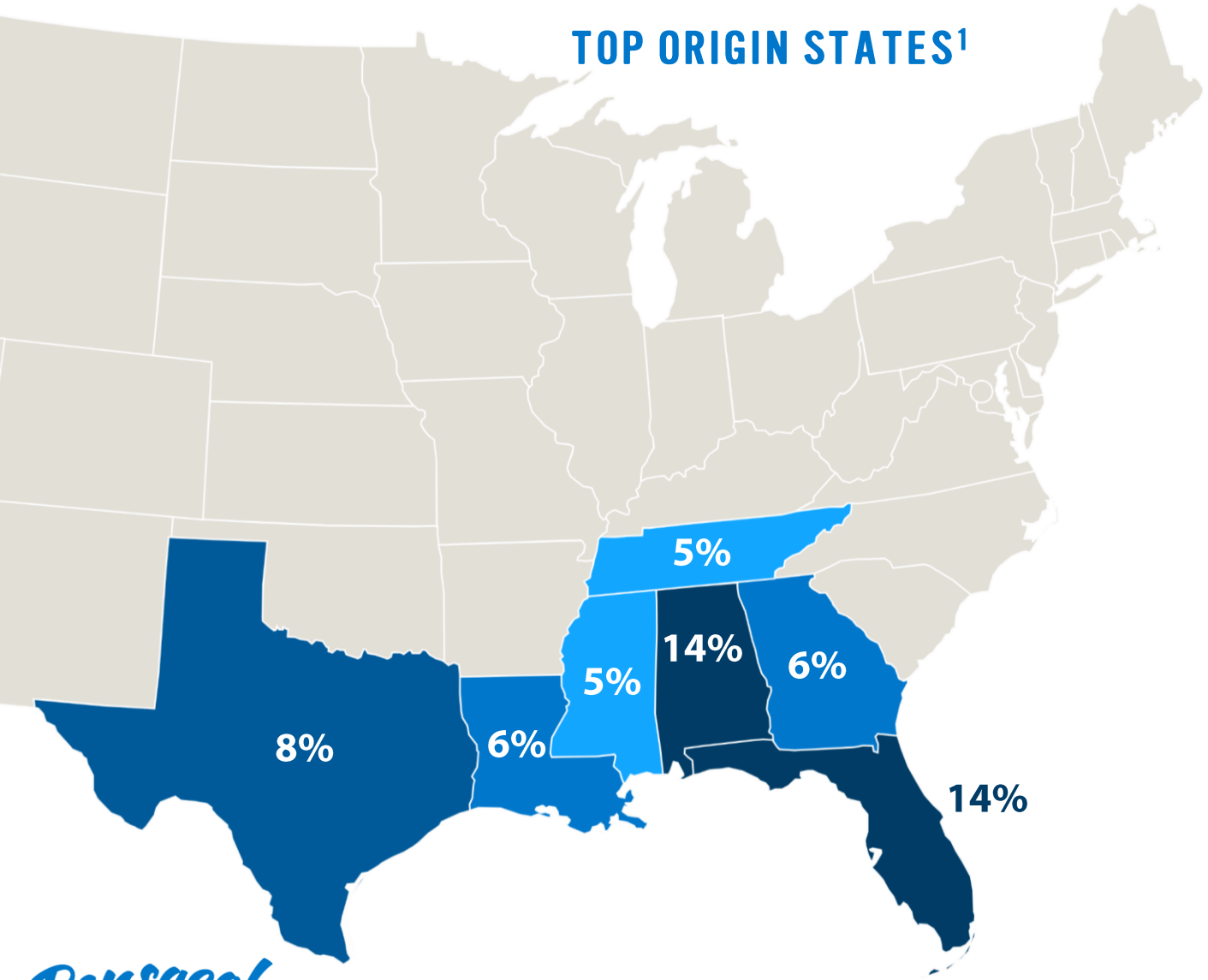


Rental agency/booking websites
12%
(6% in FY 2024)

[1] Multiple responses permitted.

VISITOR ORIGIN

TOP ORIGIN STATES[1]



MARKETS	2025[1]
Mobile[2]	15%
Atlanta	4%
New Orleans	3%
Birmingham	3%
Nashville	3%
Dallas – Fort Worth	3%
Houston	2%
Montgomery	2%

The **2%** of visitors who traveled **internationally** to the Pensacola area came mostly from Ontario, the United Kingdom, Germany, and France.

[1] Sources: Zartico and Visitor Tracking Study.
[2] Mobile DMA spans across Florida, Alabama, and Mississippi.

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TOP ACTIVITIES DURING VISIT[1]



Restaurants
84%
(84% in FY 2024)



Relax and unwind
76%
(74% in FY 2024)



Beach
72%
(73% in FY 2024)



Shopping
49%
(39% in FY 2024)



Art galleries/museums
36%
(35% in FY 2024)



Attractions
36%
(32% in FY 2024)



Visit friends/relatives
34%
(32% in FY 2024)



Family time
33%
(35% in FY 2024)



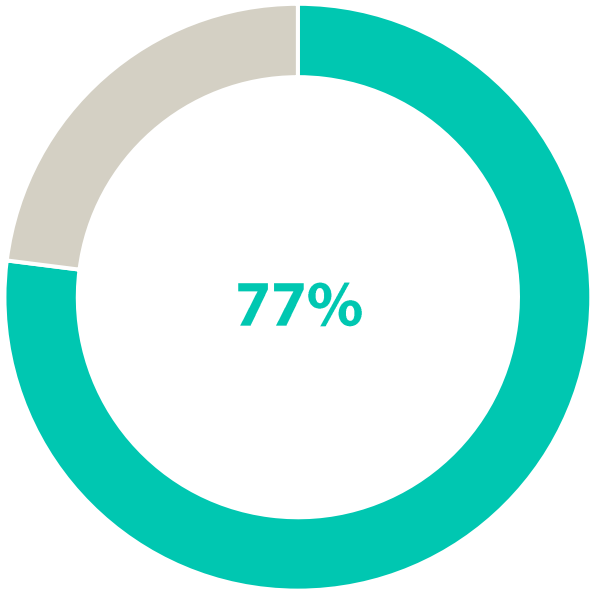
Bars/nightclubs
32%
(26% in FY 2024)



Special events
25%
(19% in FY 2024)

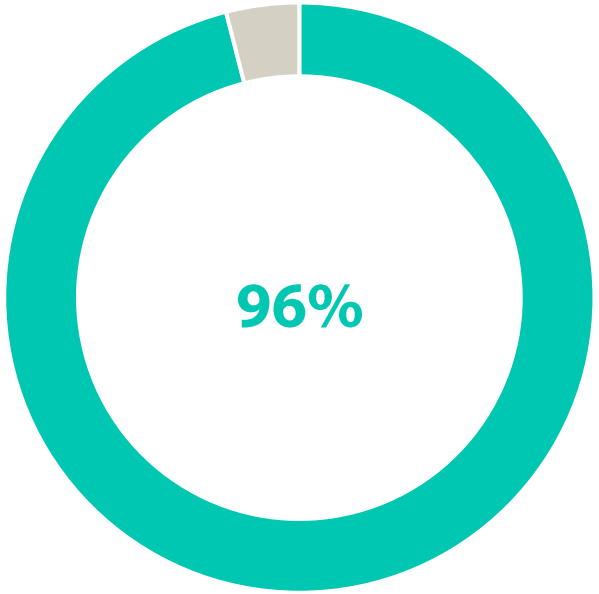
[1] Multiple responses permitted.

VISITOR RATINGS



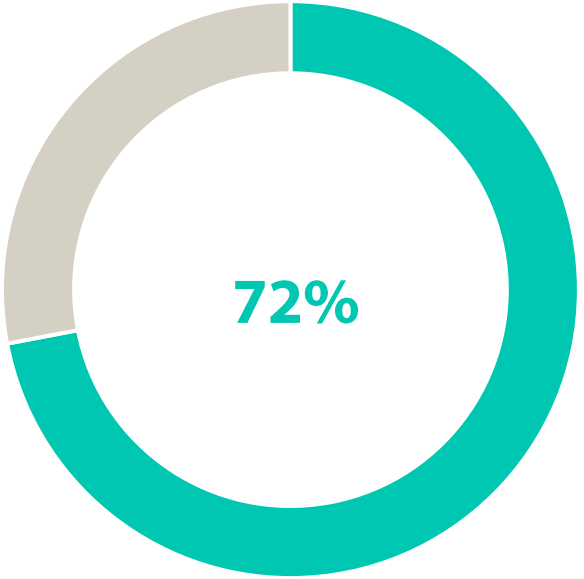
VERY SATISFIED

Over 3 in 4 visitors were very satisfied with their stay in the Pensacola area.



LIKELIHOOD TO RECOMMEND

Over 9 in 10 visitors would recommend the Pensacola area to others.



DEFINITLEY WILL RETURN

Over 7 in 10 visitors would definitely return to the Pensacola area.

DETAILED FINDINGS



STUDY OBJECTIVES: VISITOR JOURNEY



- Planning cycle
- Planning sources
- Visitor Guide
- Reasons for visiting
- Recall of destination messaging

- Visitor origin
- Party size and composition
- Demographics
- New vs. returning visitors

- Mode of transportation
- Accommodations
- Booking
- Length of stay
- In-market activities
- Beaches visited

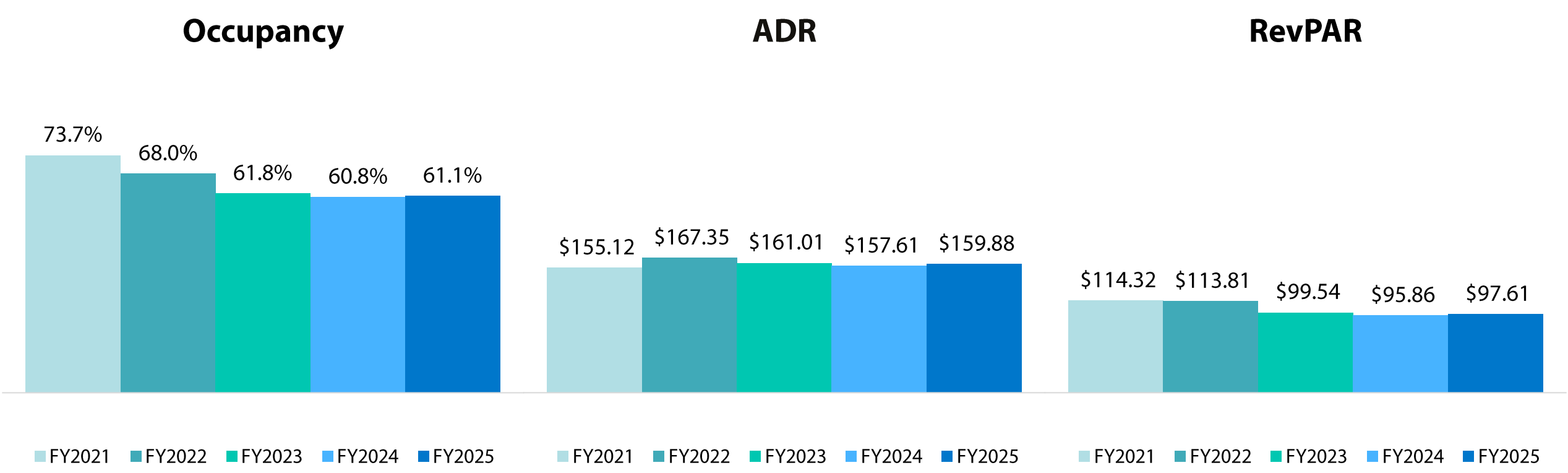
- Satisfaction with the Pensacola area
- Evaluation of destination attributes
- Likelihood to recommend the area
- Likelihood of returning

- Accommodation metrics
- Number of visitors
- Room nights
- Direct spending
- Jobs supported
- Wages generated

VISITOR JOURNEY: ECONOMIC IMPACT



LODGING METRICS[1]



[1] Sources: Smith Travel Research, Key Data, and Department of Business and Professional Regulation (DBPR).

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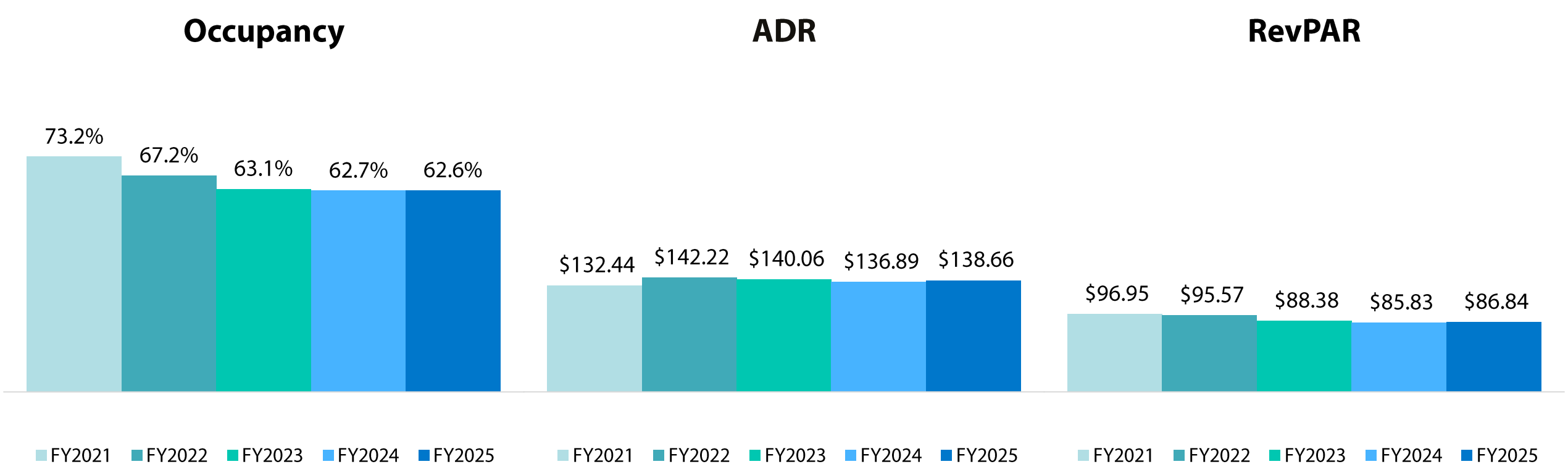
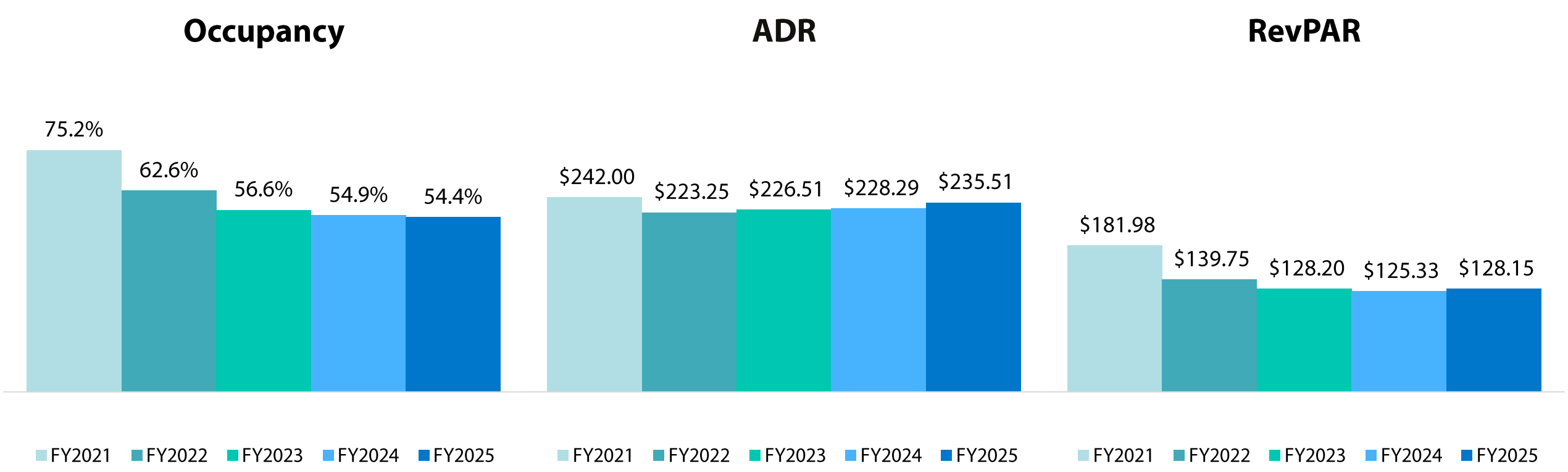
HOTEL METRICS[1]



[1] Sources: Smith Travel Research.

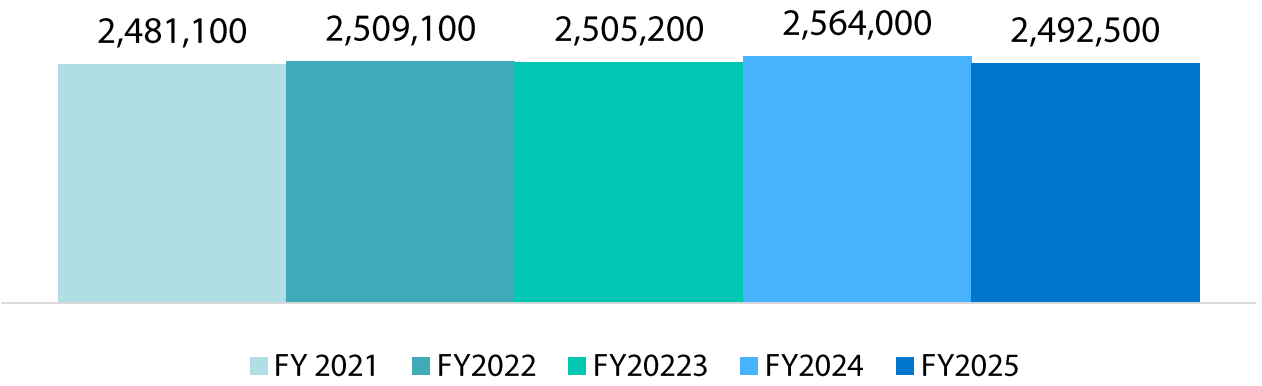
VACATION RENTAL METRICS[1]



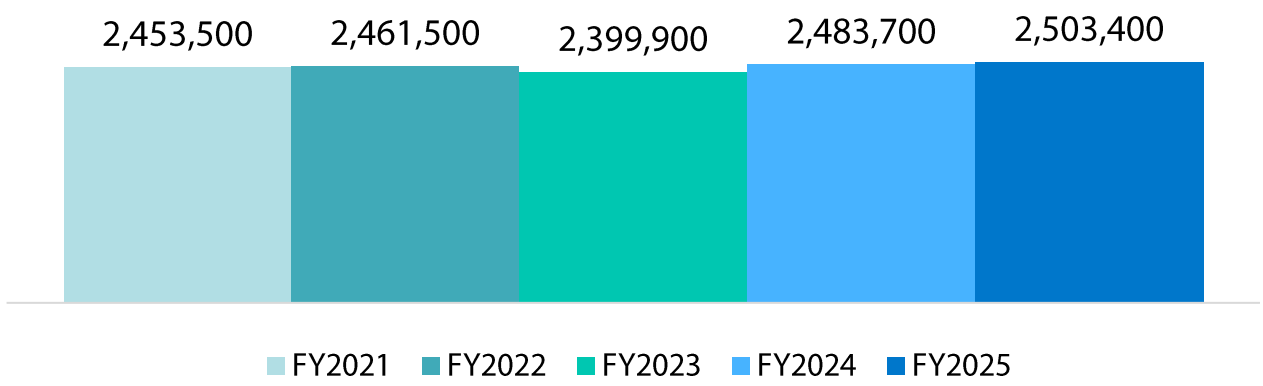
[1] Sources: Key Data and Department of Business and Professional Regulation (DBPR).

IMPACT OF TOURISM METRICS

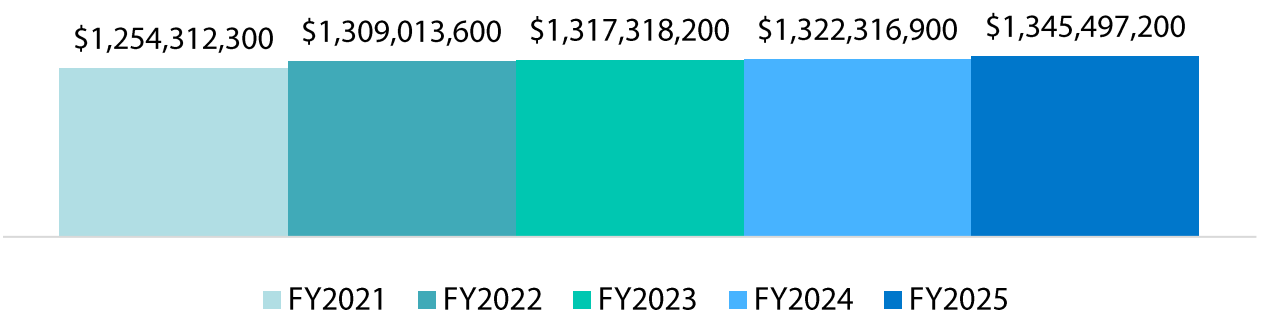
Visitors



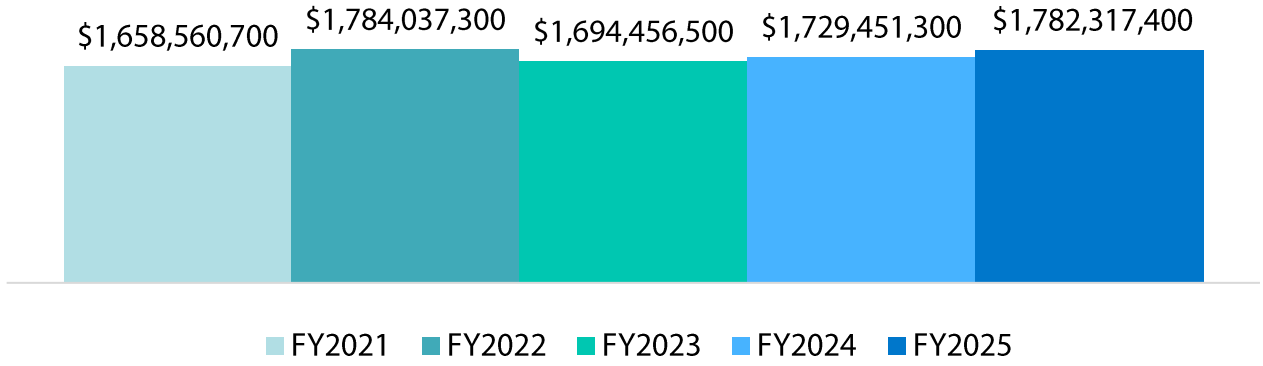
Room Nights[2]



Direct Spending



Economic Impact[1]

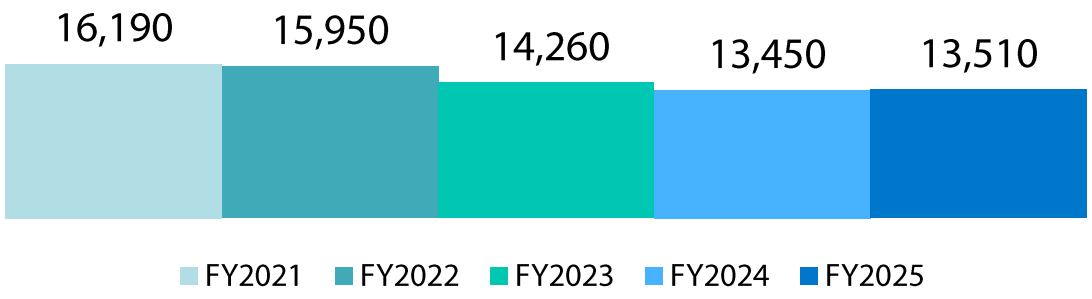


[1]The economic impact analysis process has been updated to align more closely with current IMPLAN data models. As a result, previous years' figures have been revised using the updated methodology. IMPLAN models are based on government data sources (e.g., BEA, BLS, Census) that lag behind this report's calendar year, therefore future updates may occur as newer datasets become available. This Economic Impact analysis accounts for leakage outside of Escambia County (i.e., the cost of wholesale and retail trade services that do not continue to circulate within the county's economy).

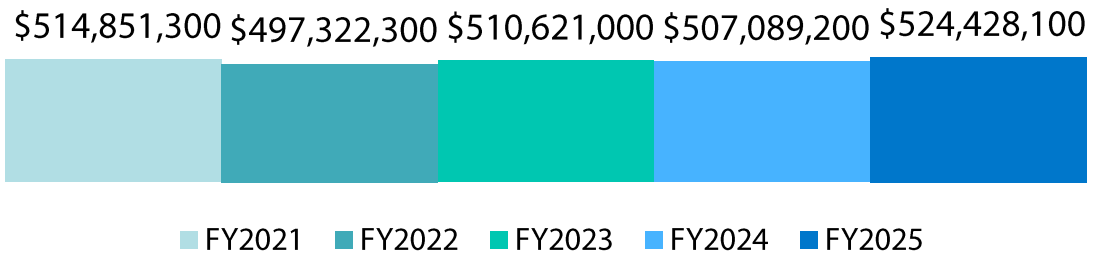
[2]Sources: Smith Travel Research, Key Data, and Department of Business and Professional Regulation.

IMPACT OF TOURISM METRICS CONT.[1]

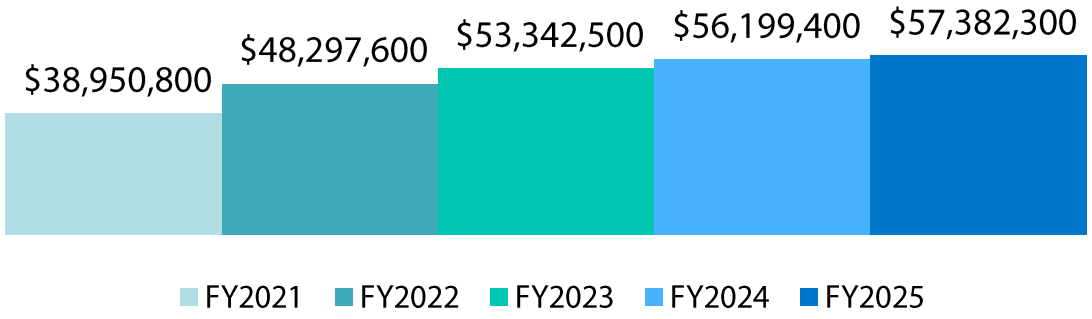
Jobs Supported



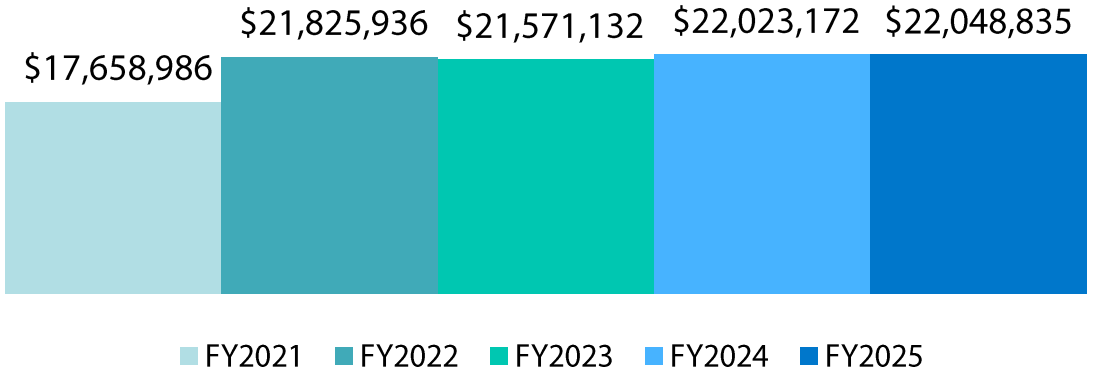
Wages Supported



Local Tax Contributions By Visitors



Tourism Development Tax[2]



[1]The economic impact analysis process has been updated to align more closely with current IMPLAN data models. As a result, previous years' figures have been revised using the updated methodology. IMPLAN models are based on government data sources (e.g., BEA, BLS, Census) that lag behind this report's calendar year, therefore future updates may occur as newer datasets become available. This Economic Impact analysis accounts for leakage outside of Escambia County (i.e., the cost of wholesale and retail trade services that do not continue to circulate within the county's economy).

[2]Tax rate increased from 4% to 5% in April of FY2021.

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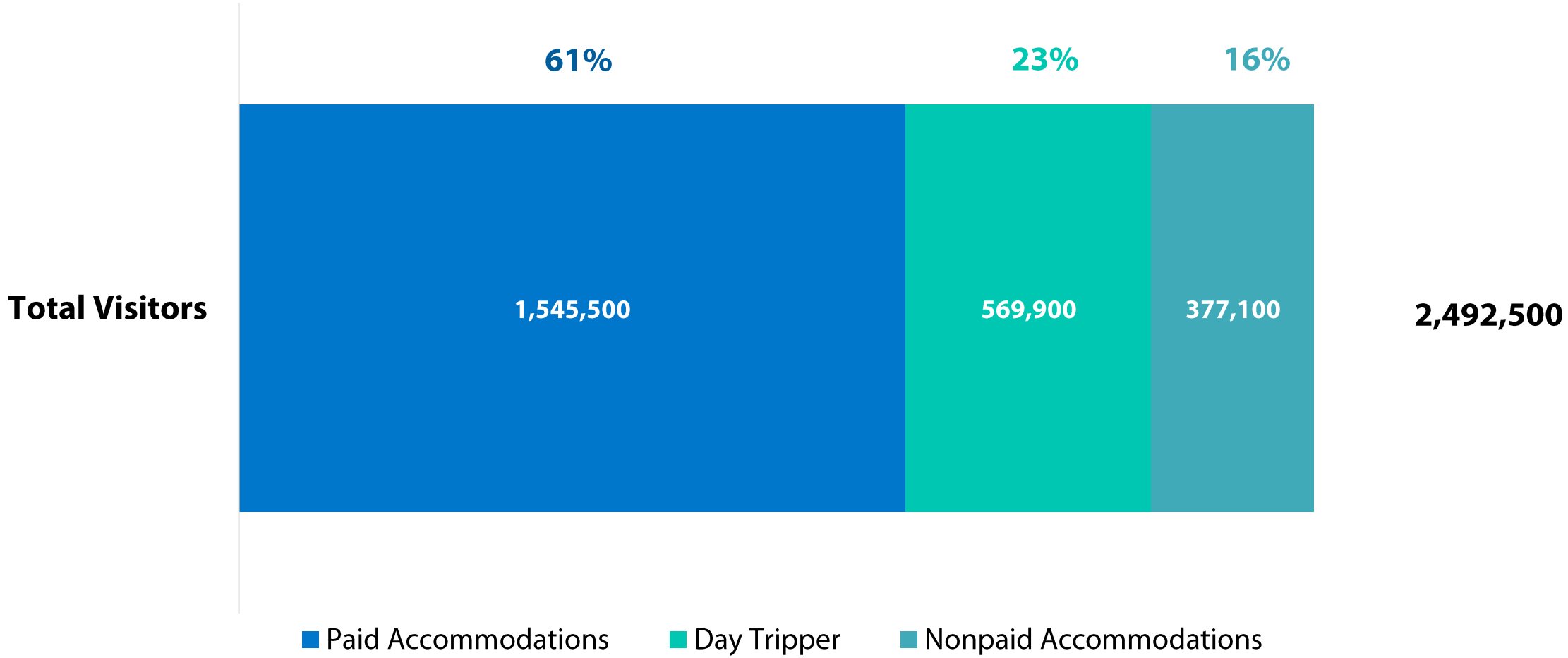
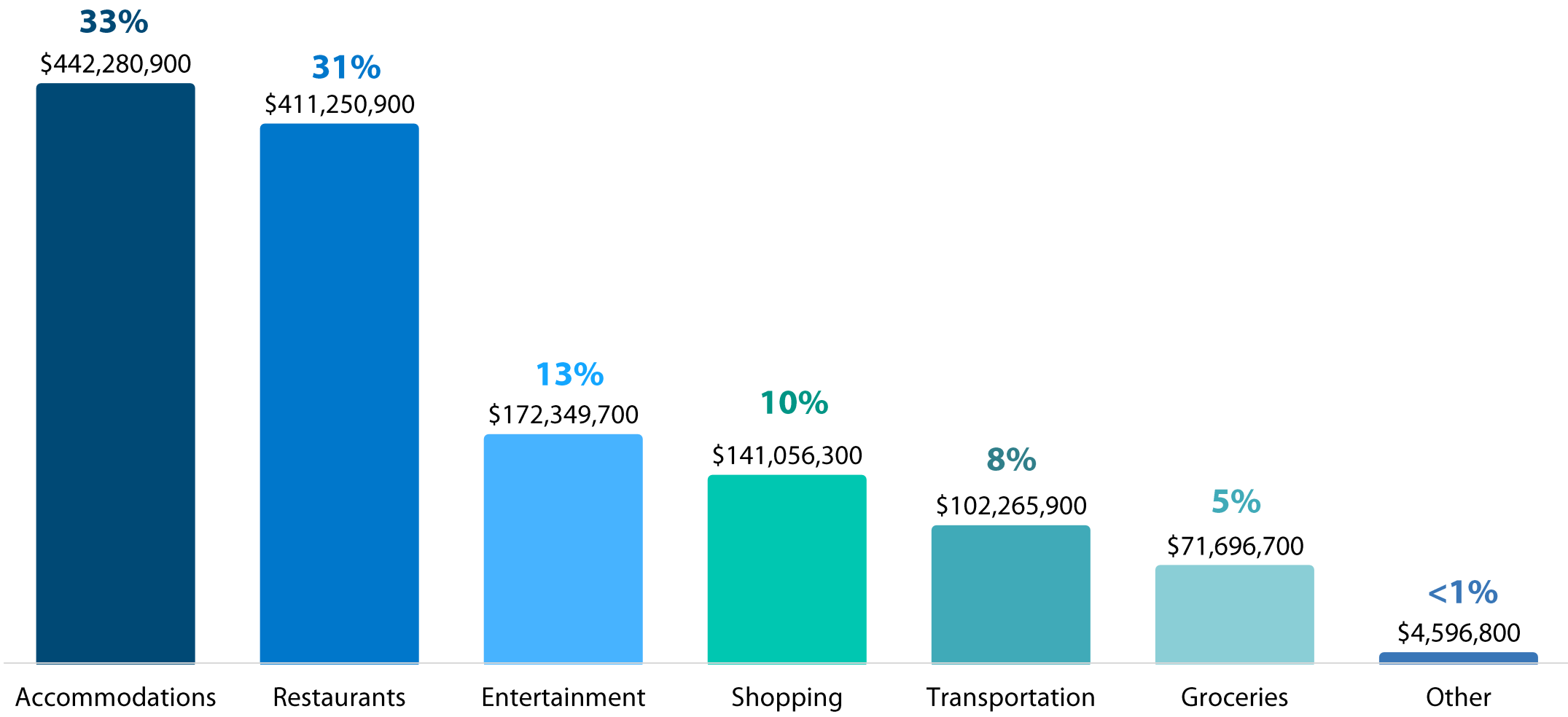
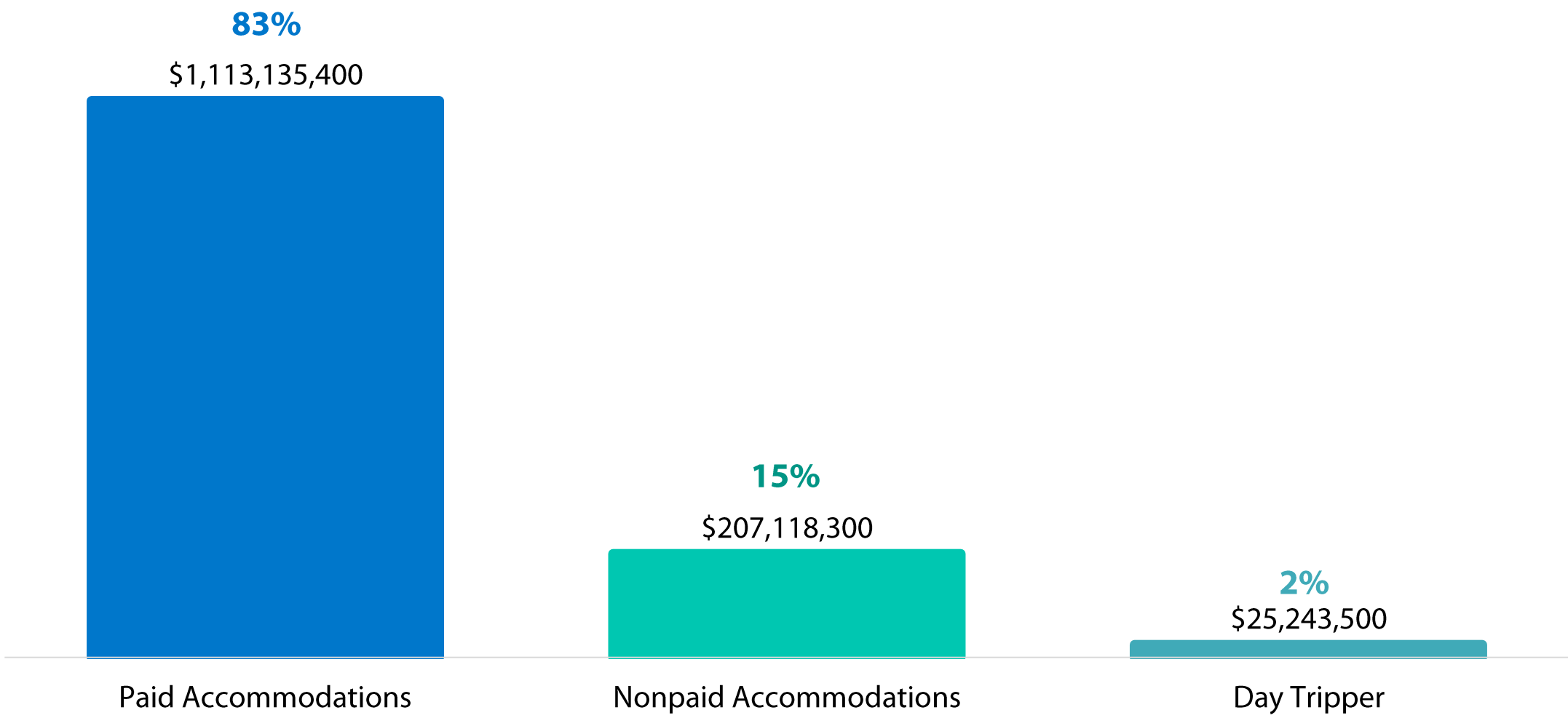
VISITOR TYPES



DIRECT SPENDING BY CATEGORY



DIRECT SPENDING BY VISITOR TYPE



TRAVEL PARTY SPENDING

	DAILY TRAVEL PARTY SPEND	TOTAL TRAVEL PARTY SPEND
Accommodations[1]	$131	$550
Restaurants	$103	$433
Groceries	$17	$71
Shopping	$35	$147
Entertainment	$44	$185
Transportation	$24	$101
Other	$1	$4
TOTAL SPENDING	**$355**	**$1,491**

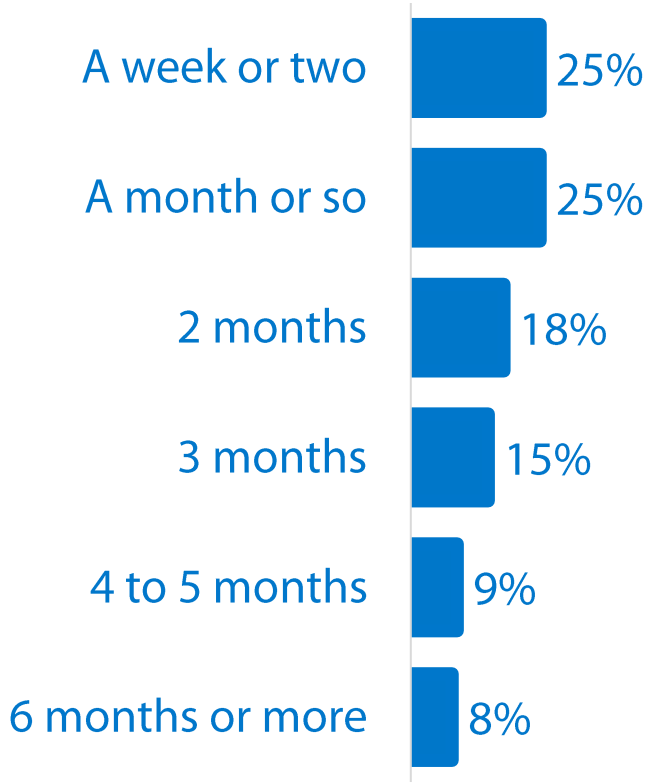
[1]Including visitors staying in paid accommodations, with friends/relatives or second homes, and day trippers.

VISITOR JOURNEY: PRE-VISIT



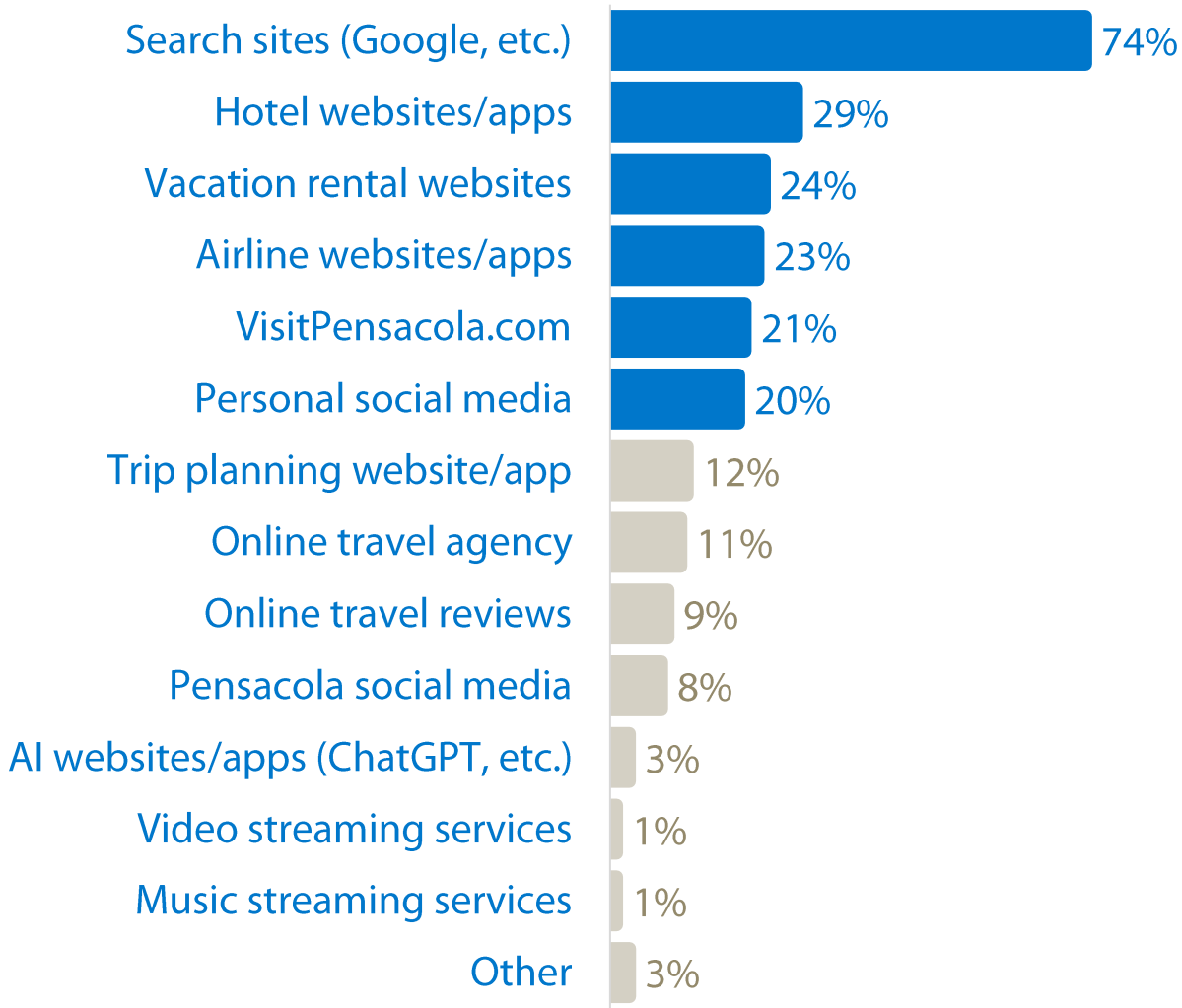
TRIP PLANNING CYCLE

- Visitors to Pensacola have short trip planning windows, as **half** of visitors planned their trip to the Pensacola area **a month or less in advance** (54% in FY 2024)
- **1 in 3** visitors planned their trips **2-3 months in advance** (32% in FY 2024)
- Average trip planning cycle began **61 days** before the trip (56 days in FY 2024)



ONLINE TRIP PLANNING SOURCES[1]

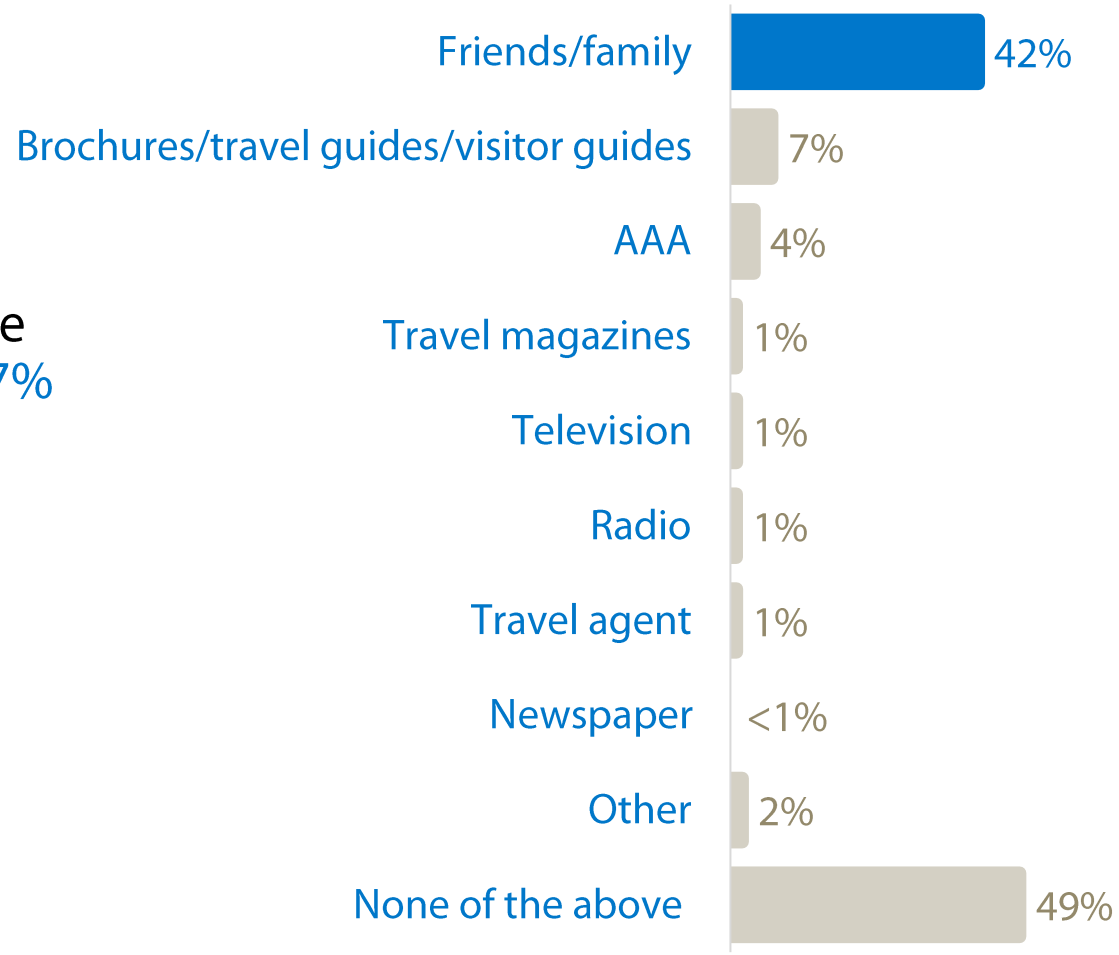
- **Search sites such as Google** continue to be the **number one planning source** for trips to Pensacola
- **Nearly 3 in 10** visitors used **hotel websites/apps** to plan their trip (26% in FY 2024)
- **Nearly 1 in 4** visitors used **vacation rental websites/apps** and **airline websites/apps** to plan their trip
- **1 in 5** visitors utilized **VisitPensacola.com** (17% in FY 2024) and **personal social media** for trip planning



[1] Multiple responses permitted.

OTHER TRIP PLANNING SOURCES[1]

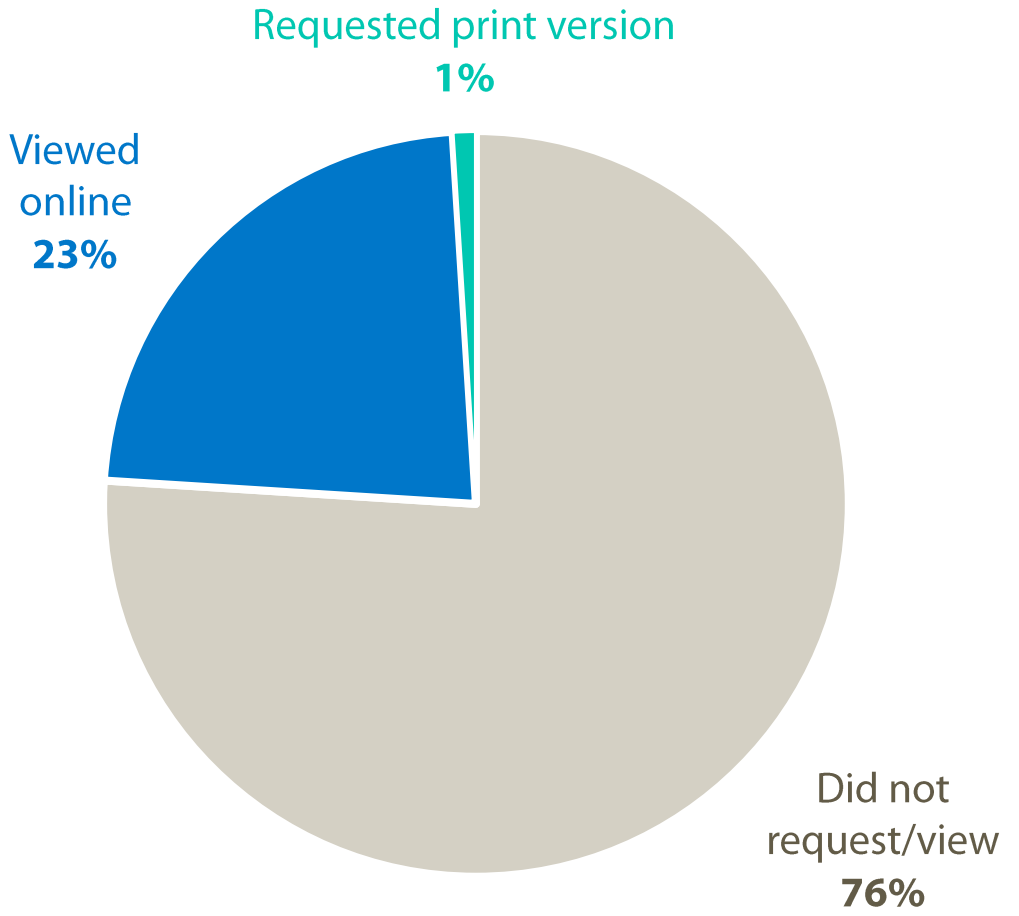
- **Over 2 in 5** visitors planned their trip to the Pensacola area through **friends/family** (37% in FY 2024)
- **1 in 14** visitors used **brochures, travel guides, and/or visitor guides**



[1] Multiple responses permitted.

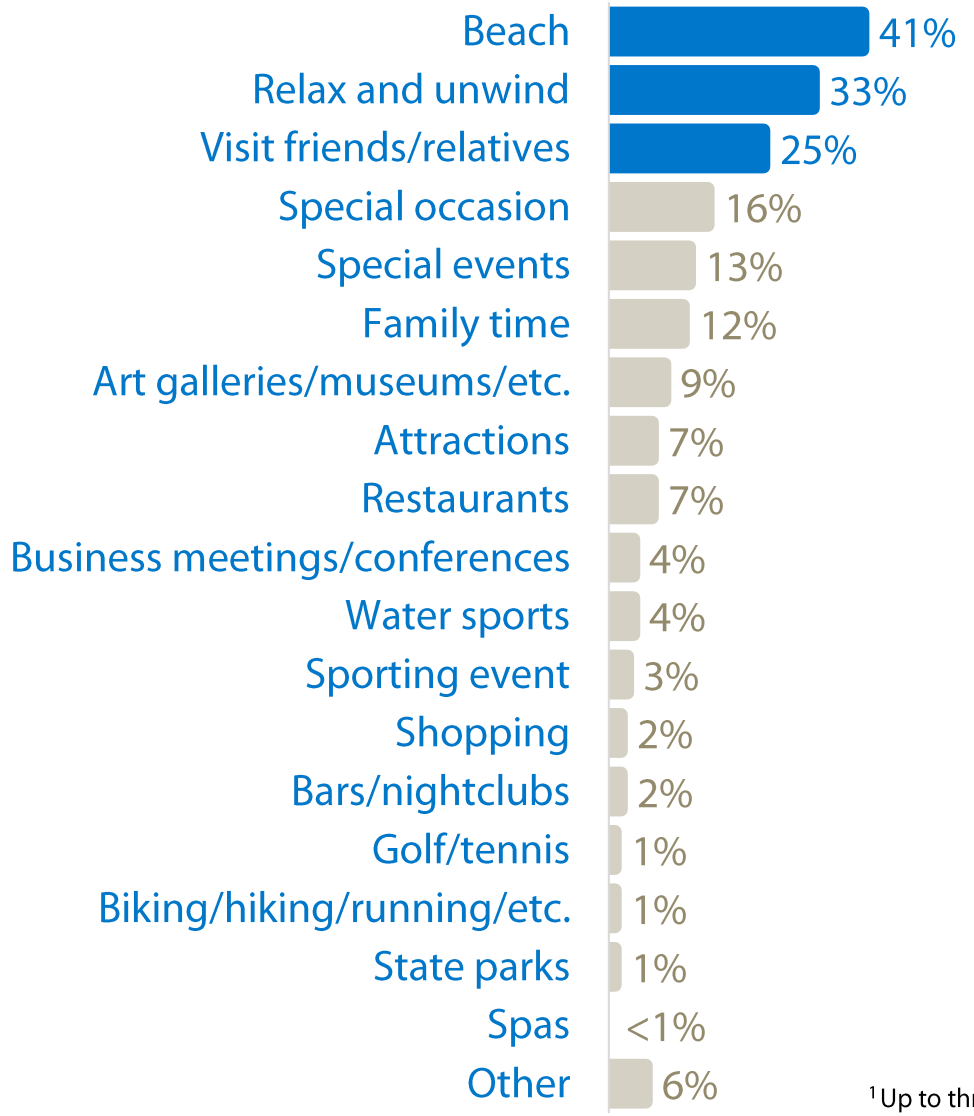
VISITOR GUIDE

- **Nearly 1 in 4** visitors **requested or viewed** the Pensacola Visitors Guide (19% in FY 2024)
- **Online** viewership of the Pensacola Visitor Guide was **significantly greater than print consumption**



REASONS FOR VISITING[1]

- **Over 2 in 5** visitors came to the Pensacola area to visit the **beach**
- **1 in 3** visitors came to **relax and unwind**
- **1 in 4** visitors came to **visit friends and relatives**



[1] Up to three responses permitted

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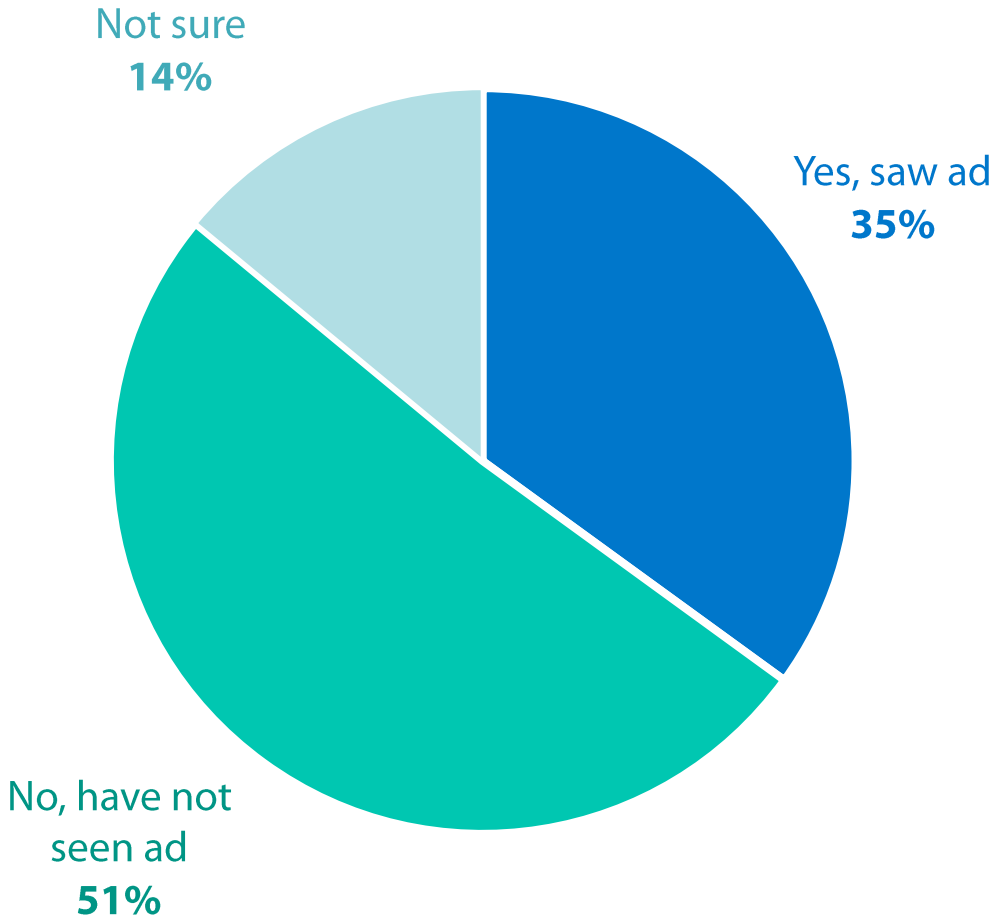
ADVERTISING RECALL[1]

» **Over 1 in 3** visitors **recalled advertising** about the Pensacola area (28% in FY 2024)



[1] Note: These figures are topline and solely relies on the memory of each visitor even though various other factors go into the influence of advertising.

ADVERTISING SOURCE[1]

Of the **35%** of visitors who **recalled advertising** about the Pensacola area:

- **Over 1 in 3** visitors noticed advertising on **VisitPensacola.com** (23% in FY 2024)
- **3 in 10** visitors noticed advertising on **personal social media**
- **Nearly 1 in 4** visitors noticed advertising on **television**
- **Nearly 1 in 6** visitors noticed advertising on **weather app**, **Visit Pensacola social media**, and **traveler reviews/blogs**

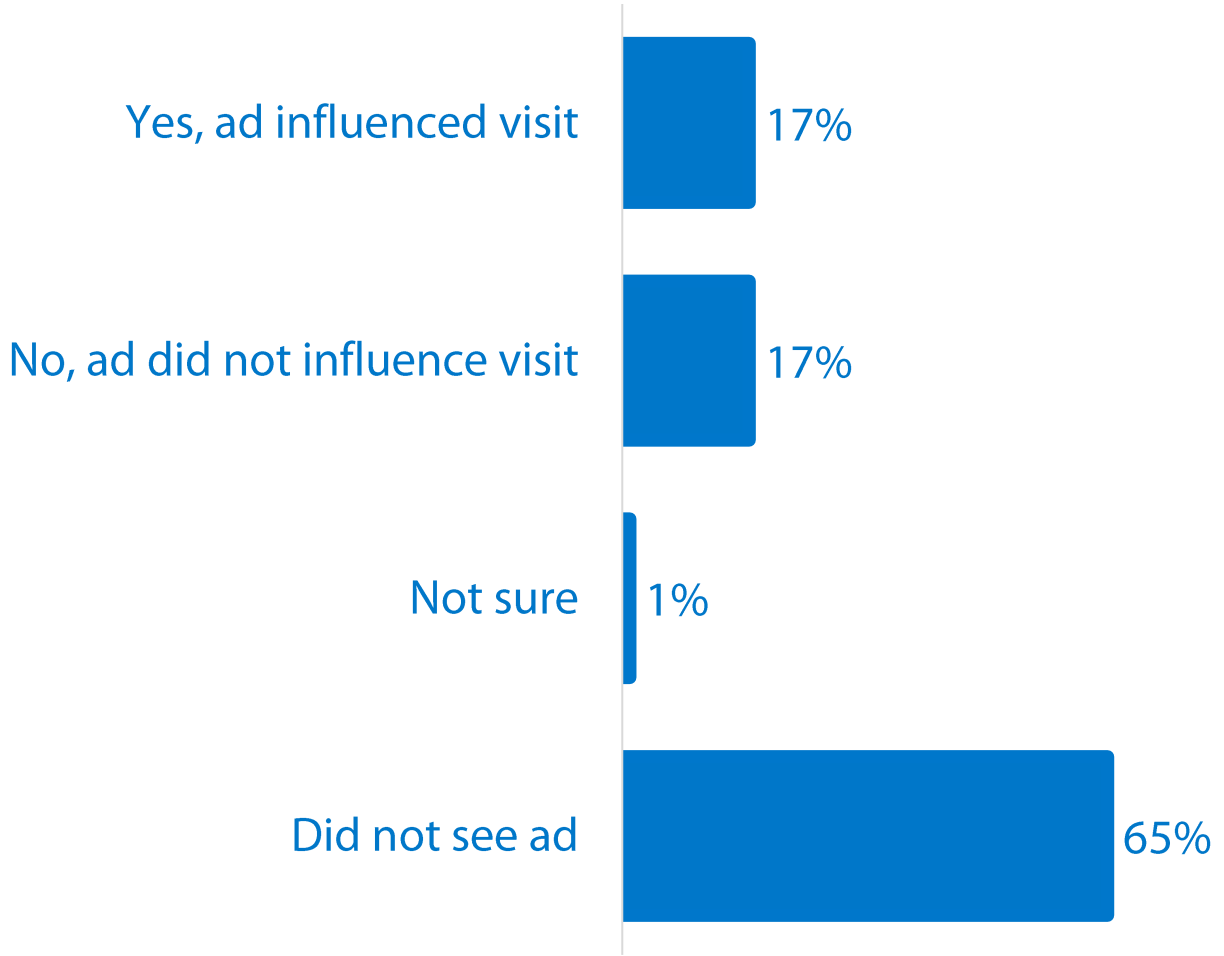
Base: **35%** of visitors who recalled advertising



[1] Multiple responses permitted.

ADVERTISING INFLUENCE[1]

» **17%** of **all visitors** were influenced by an ad to visit the Pensacola area (12% in FY 2024)

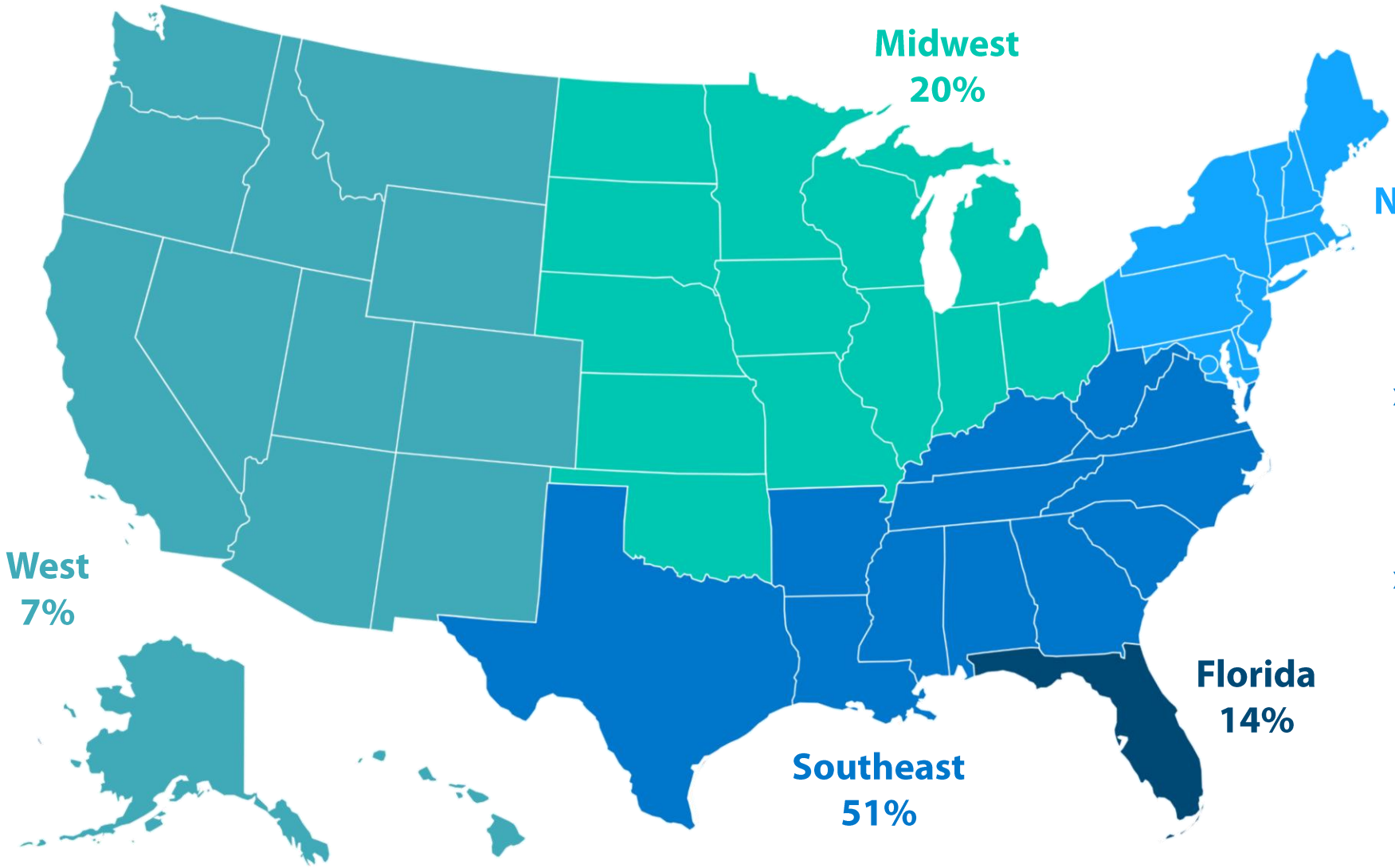


[1] Note: These figures are topline and solely relies on the memory of each visitor even though various other factors go into the influence of advertising.

VISITOR JOURNEY: TRAVEL PARTY PROFILE



REGION OF ORIGIN[1]



- **Nearly 2 in 3** visitors traveled to the Pensacola area from the **Southeast**, including **Florida**
- The **2%** of visitors who traveled **internationally** to the Pensacola area came mostly from Ontario, the United Kingdom, Germany, and France

[1] Sources: Zartico and Visitor Tracking Study.

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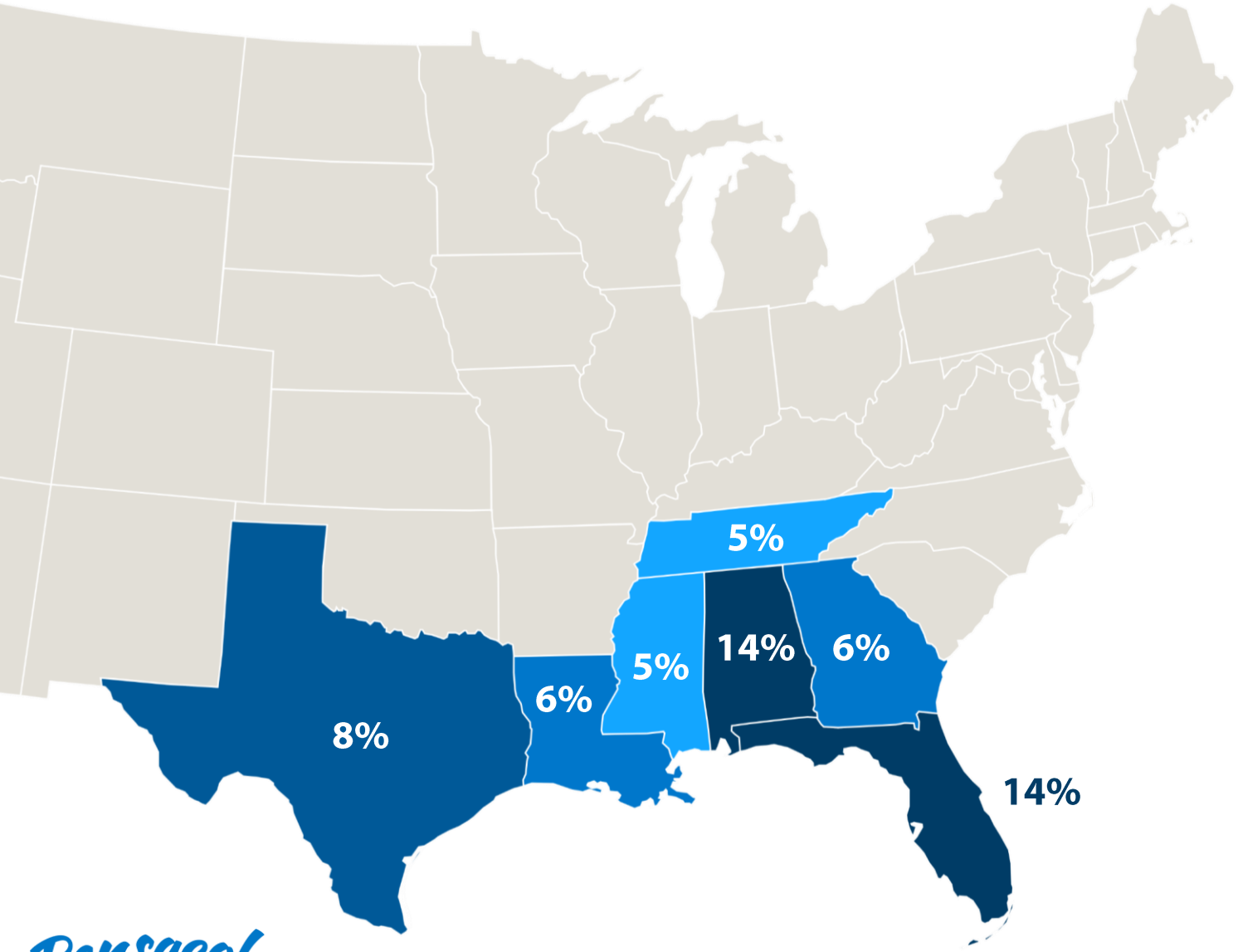
TOP STATES OF ORIGIN[1]



TOP STATES	2025[1]
Florida	14%
Alabama	14%
Texas	8%
Georgia	6%
Louisiana	6%
Tennessee	5%
Mississippi	5%

58% of visitors traveled from **7** states

[1] Sources: Zartico and Visitor Tracking Study.

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- **Mobile**[2] continues to be the top DMA for the Pensacola area
- **34%** of visitors traveled from **8** market areas

MARKETS	2025[1]
Mobile[2]	15%
Atlanta	4%
New Orleans	3%
Birmingham	3%
Nashville	3%
Dallas – Fort Worth	3%
Houston	2%
Montgomery	2%

[1] Sources: Zartico and Visitor Tracking Study.
[2] Mobile DMA spans across Florida, Alabama, and Mississippi.

TRAVEL PARTIES

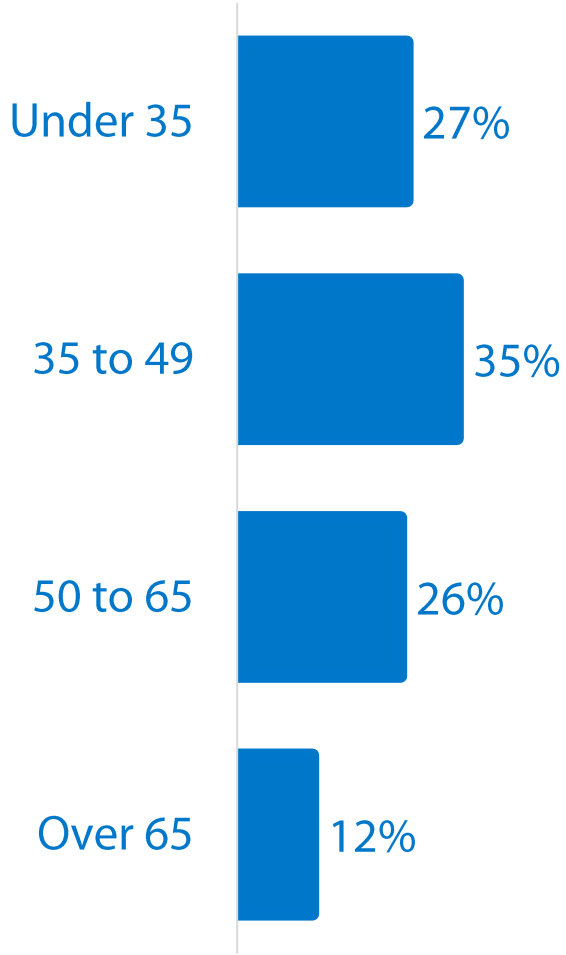
- For **all visitors**[1], the typical **travel party size** was **2.8** (3.0 in FY 2024)
- The typical **travel party size** for visitors staying in **paid accommodations** was **3.0** (3.2 in FY 2024)
- **Nearly half** of travel parties included **children under the age of 20** (42% in FY 2024)



[1] Includes visitors staying in paid accommodations, nonpaid accommodations, and day trippers.
*Children are considered people under the age of 20

AGE

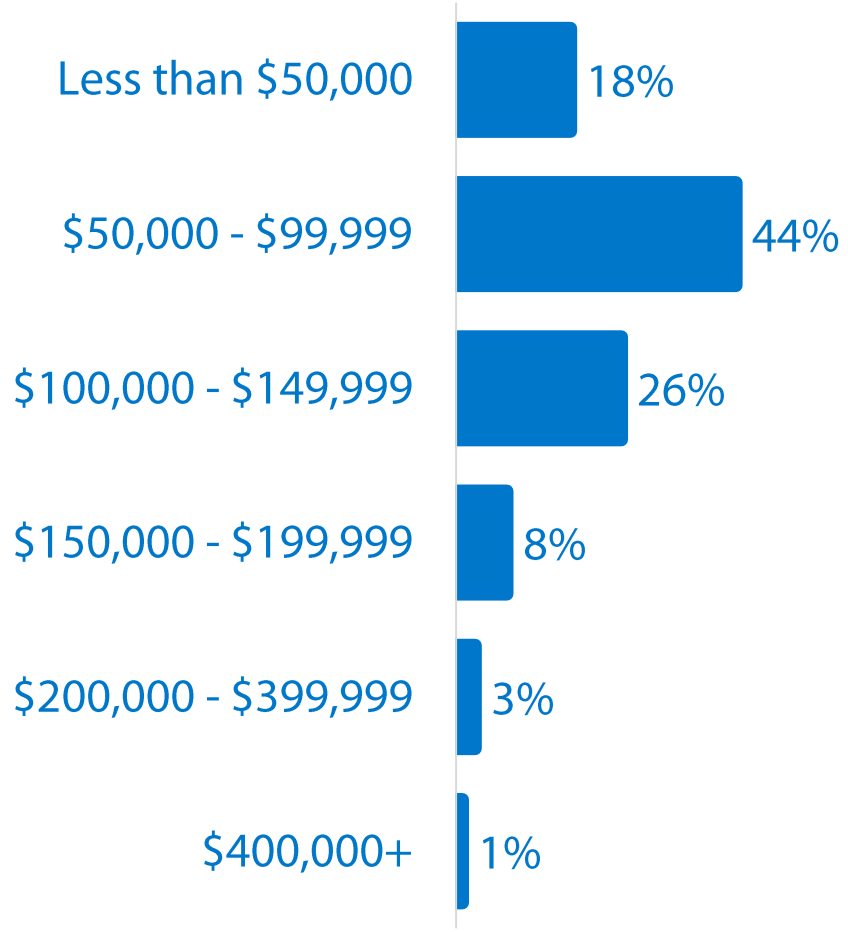
- The median **age**[1] of visitors to the Pensacola area was **45**



[1]Age of member of travel party surveyed. The demographic data reflects the surveyed individual, who may not fully represent the entire travel party or all visitors to the area.

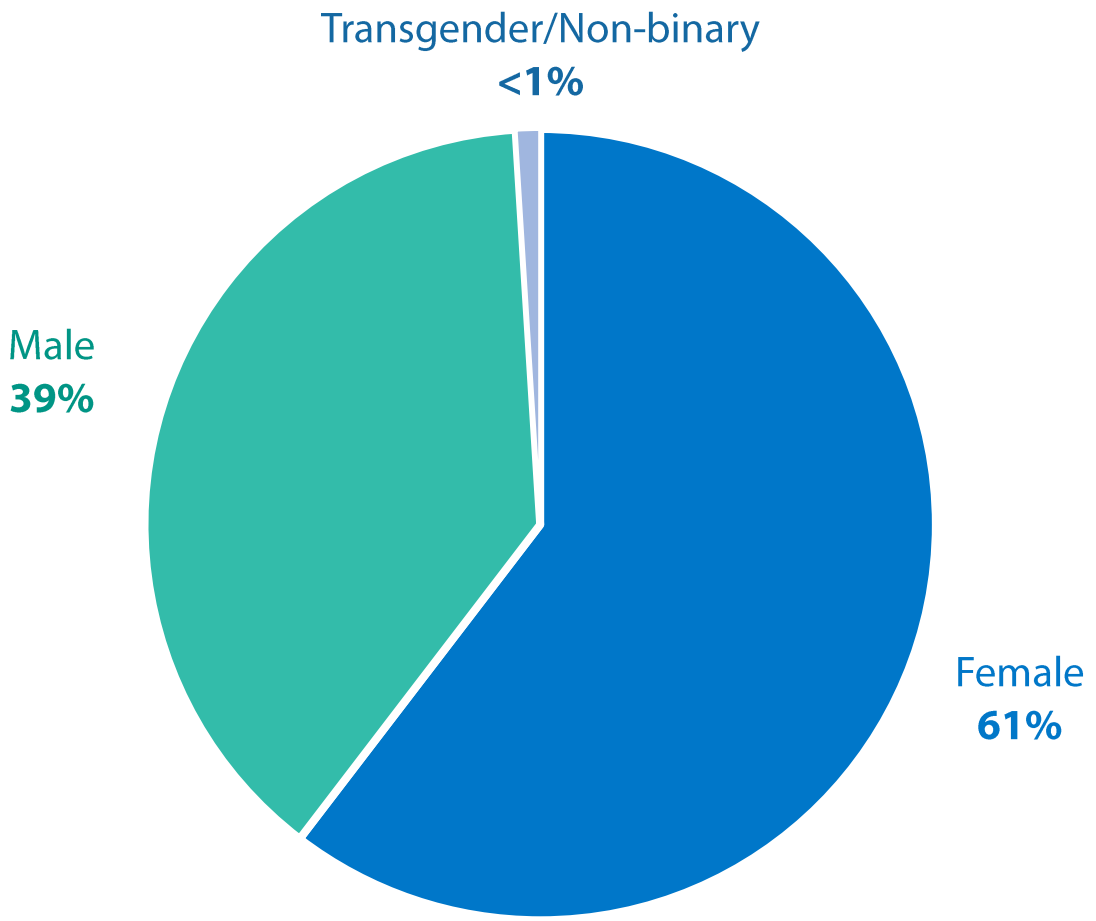
HOUSEHOLD INCOME

- Visitors to the Pensacola area had a **median household income** of **$86,400** per year
- **38%** of visitors had household incomes of **$100,000 or more**



GENDER

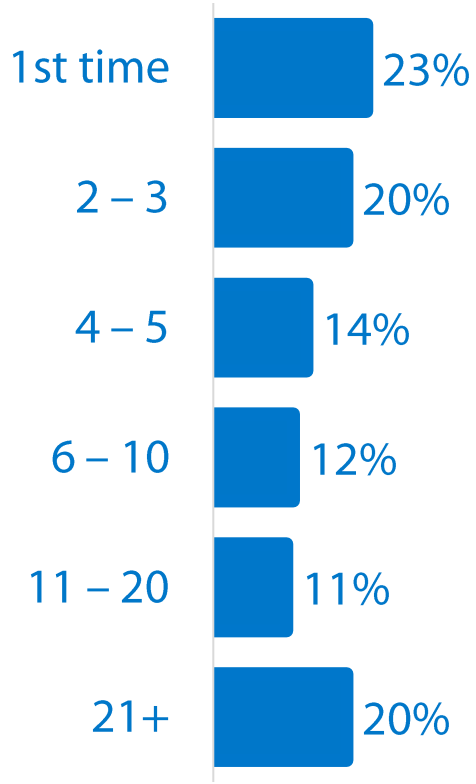
» **61%** of visitors interviewed were **female**[1]



[1]Gender of the member of travel party surveyed.
The demographic data reflects the surveyed individual, who may not fully represent the entire travel party or all visitors to the area.

NEW & RETURNING VISITORS

- **Nearly 1 in 4** visitors said **this was their first time visiting** the Pensacola area (27% in FY 2024)
- **Nearly 1 in 3** visitors were loyalists having visited over 10 times (26% in FY 2024)

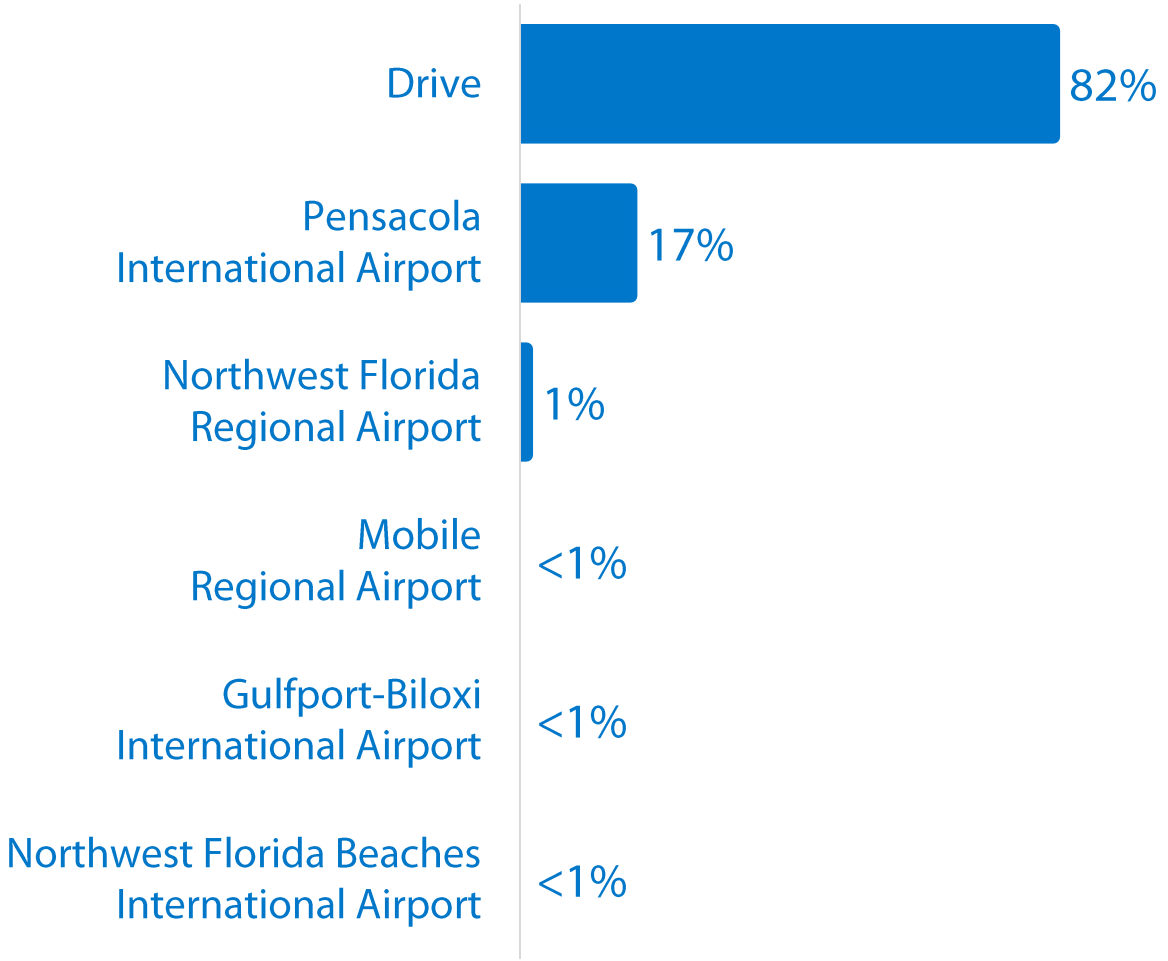


VISITOR JOURNEY: TRIP EXPERIENCE



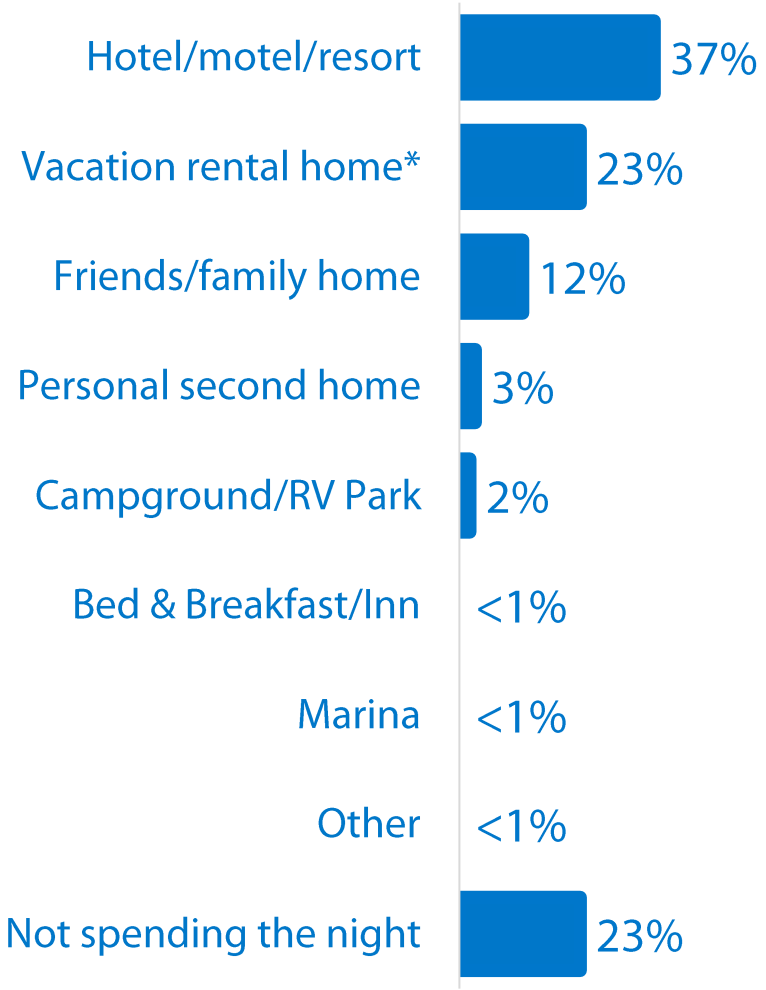
TRANSPORTATION

- **Over 4 in 5** of visitors **drove** to the Pensacola area for their trip
- **17%** of **all** visitors used the **Pensacola International Airport**



ACCOMMODATIONS

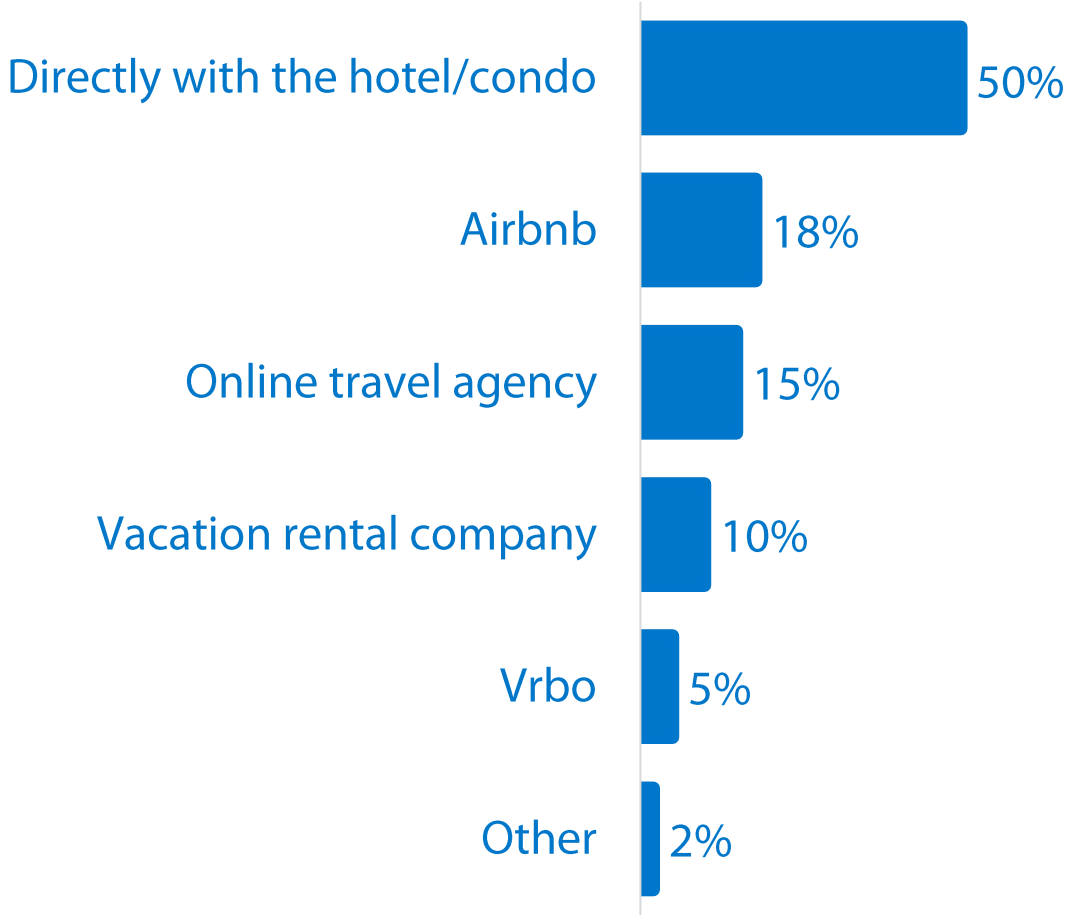
- **Nearly 2 in 5** visitors stayed overnight in a **hotel, motel, or resort** (35% in FY 2024)
- The typical visitor[1] stayed **4.2** nights in Pensacola area (4.3 nights in FY 2024)
- Visitors staying in **paid accommodations**[2] stayed an average of **4.8** nights in the Pensacola area (5.0 nights in FY 2024)



[1] Visitors staying in paid accommodations, nonpaid accommodations, and day trippers.
[2] Visitors staying in a hotel/motel/resort, rental condo/vacation rental home, or campground/RV park.
*Includes Airbnb, Vrbo, etc.

ACCOMMODATION BOOKING

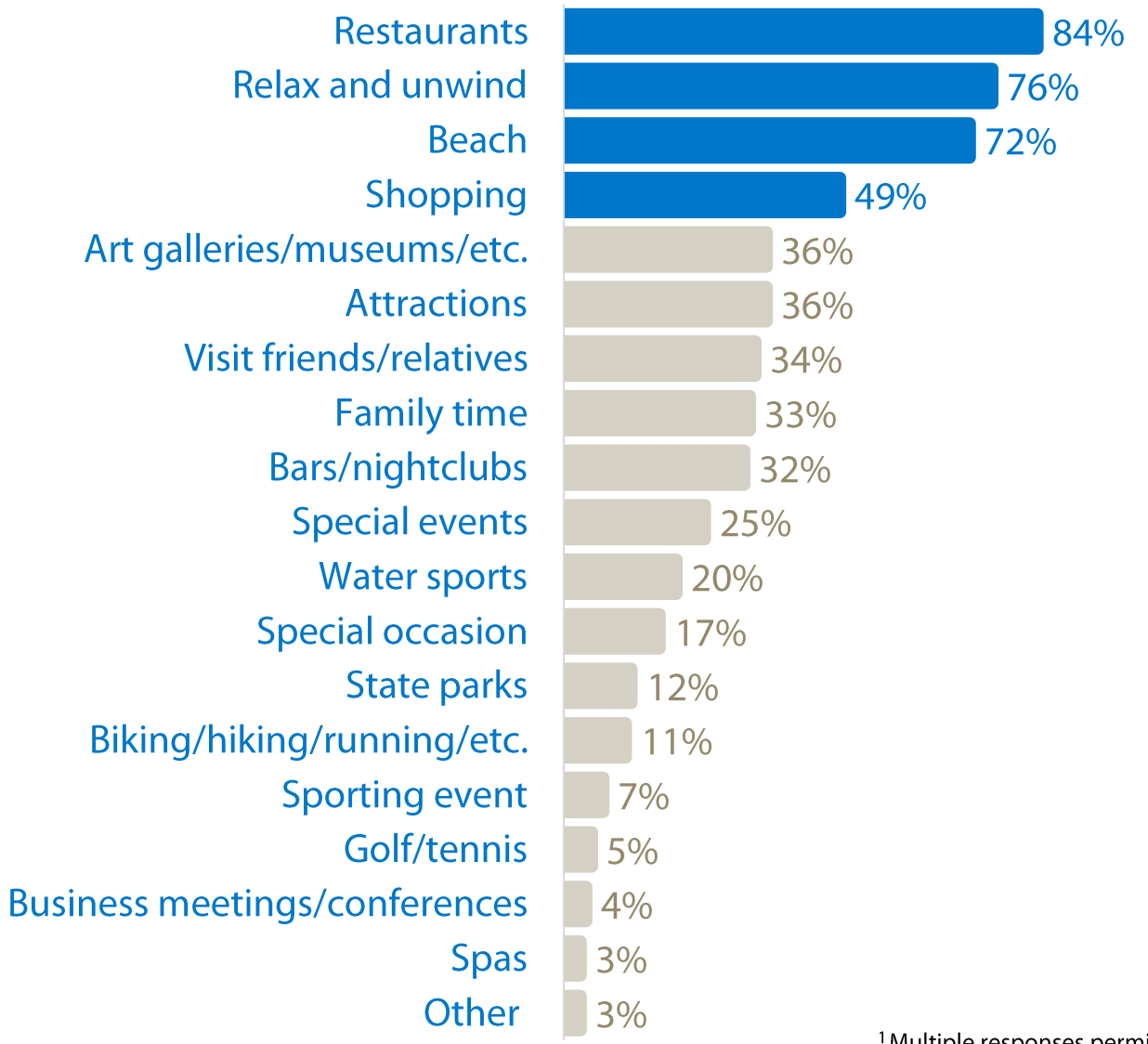
- **Half** of visitors booked their trip to the Pensacola area **directly with the hotel/condo**
- **Nearly 1 in 5** visitors booked through **Airbnb**



VISITOR ACTIVITIES[1]

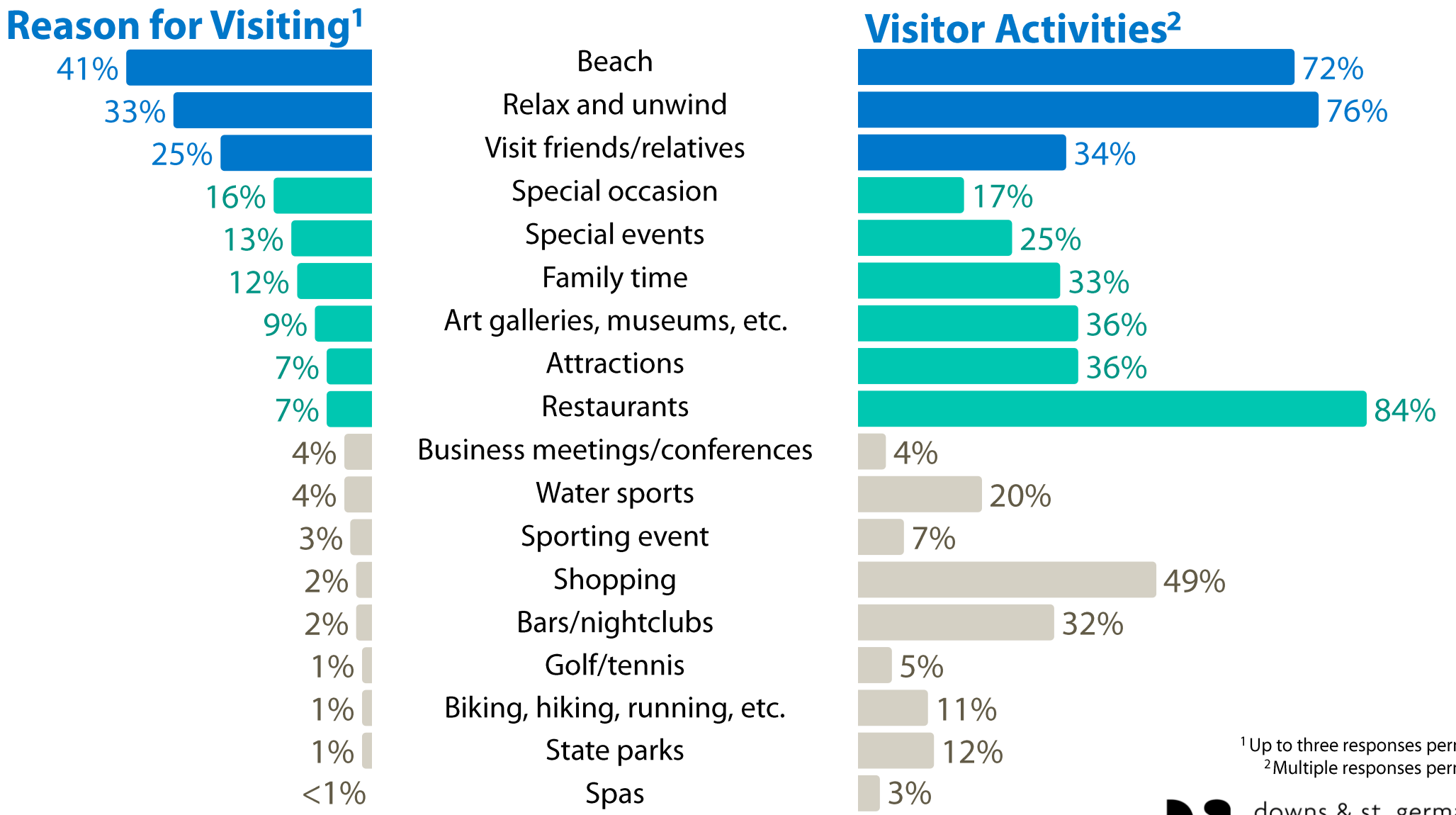
Top activities enjoyed by visitors this year include:

- **Eating at restaurants**
- **Relaxing**
- **Visiting the beach**
- **Shopping**



[1] Multiple responses permitted.

ACTIVITIES V. REASON FOR VISIT



[1] Up to three responses permitted.
[2] Multiple responses permitted.

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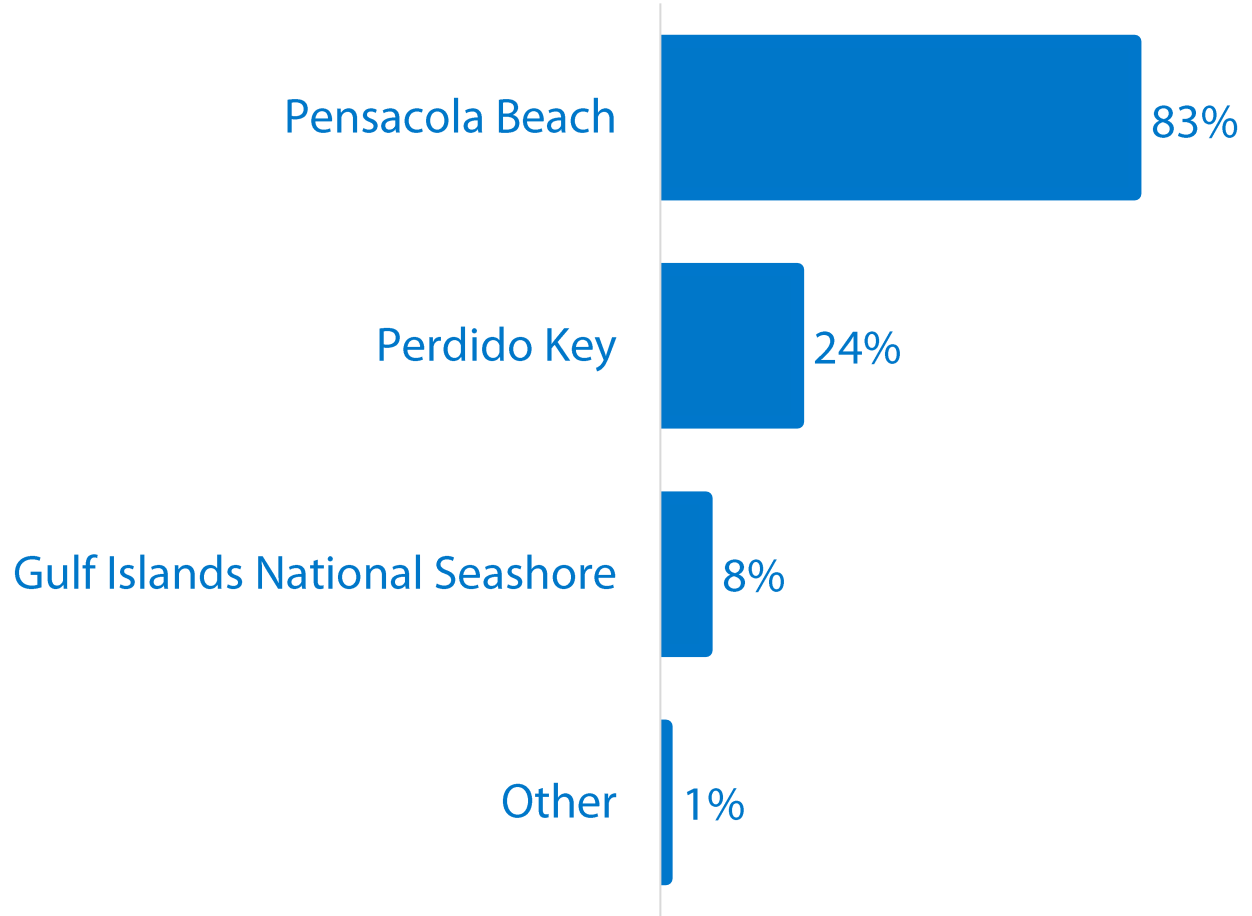
BEACHES VISITED[1]

- **Over 4 in 5** visitors who visited the beach went to **Pensacola Beach**
- **Nearly 1 in 4** visited **Perdido Key**



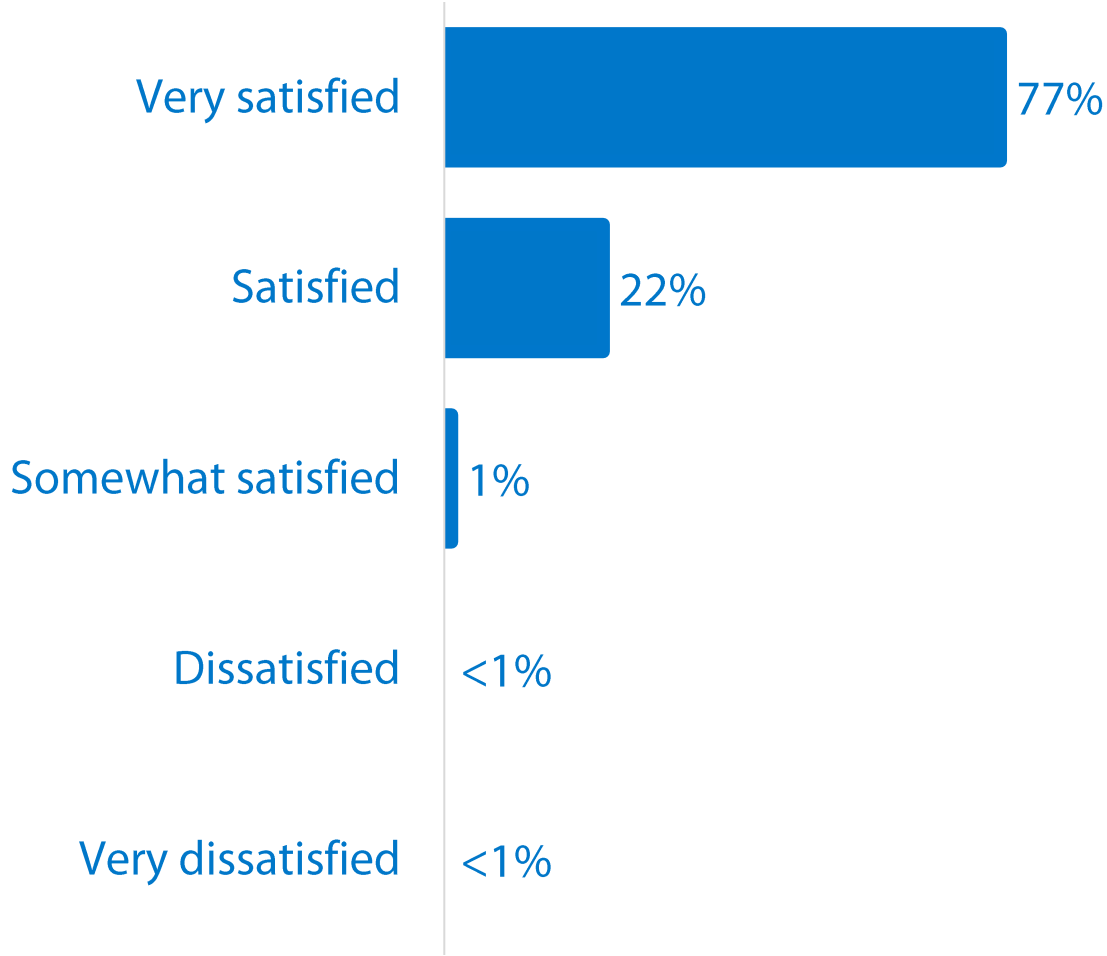
[1] Multiple responses permitted.

VISITOR JOURNEY: POST TRIP EVALUATION

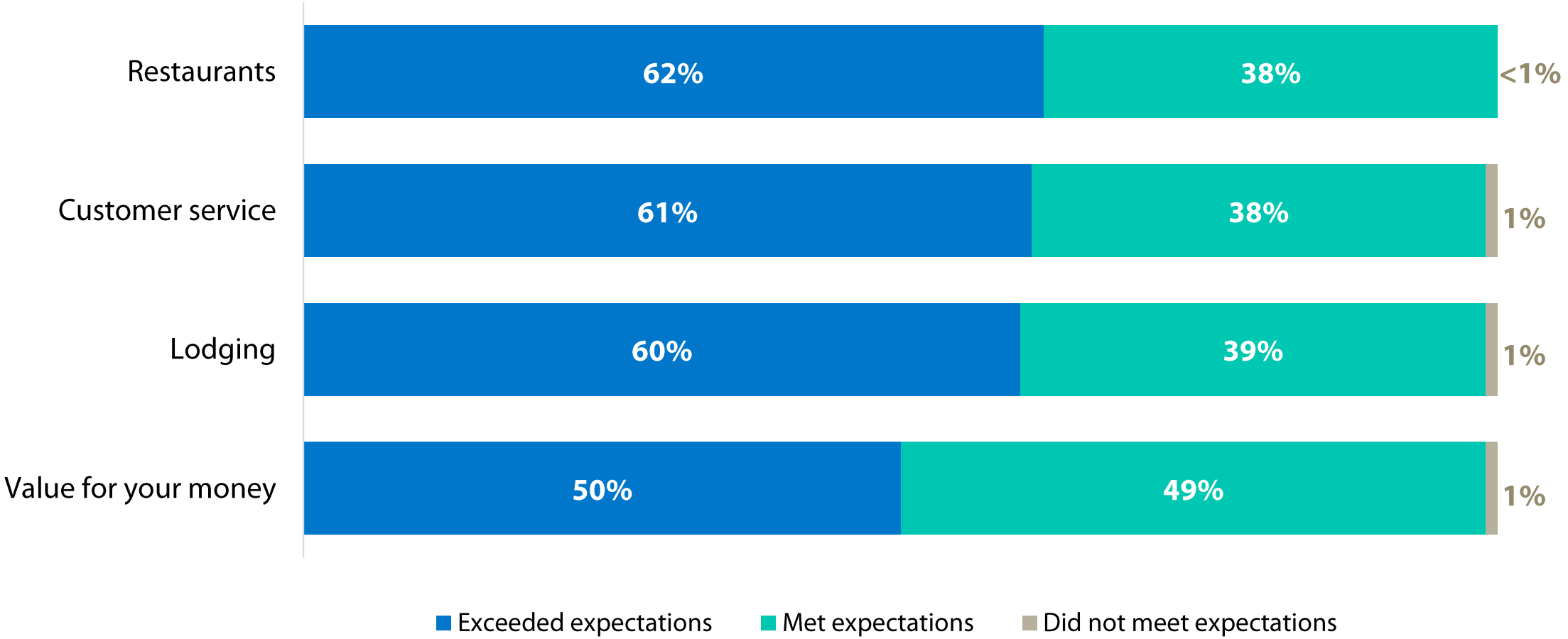


VISITOR SATISFACTION

- **99%** of visitors were **satisfied or very satisfied** with their trip to the Pensacola area
- **Over 3 in 4** visitors were **very satisfied** with their trip to the Pensacola area
- Those who said somewhat satisfied, dissatisfied, or very dissatisfied were asked what features they liked least about the area, which included traffic and high prices

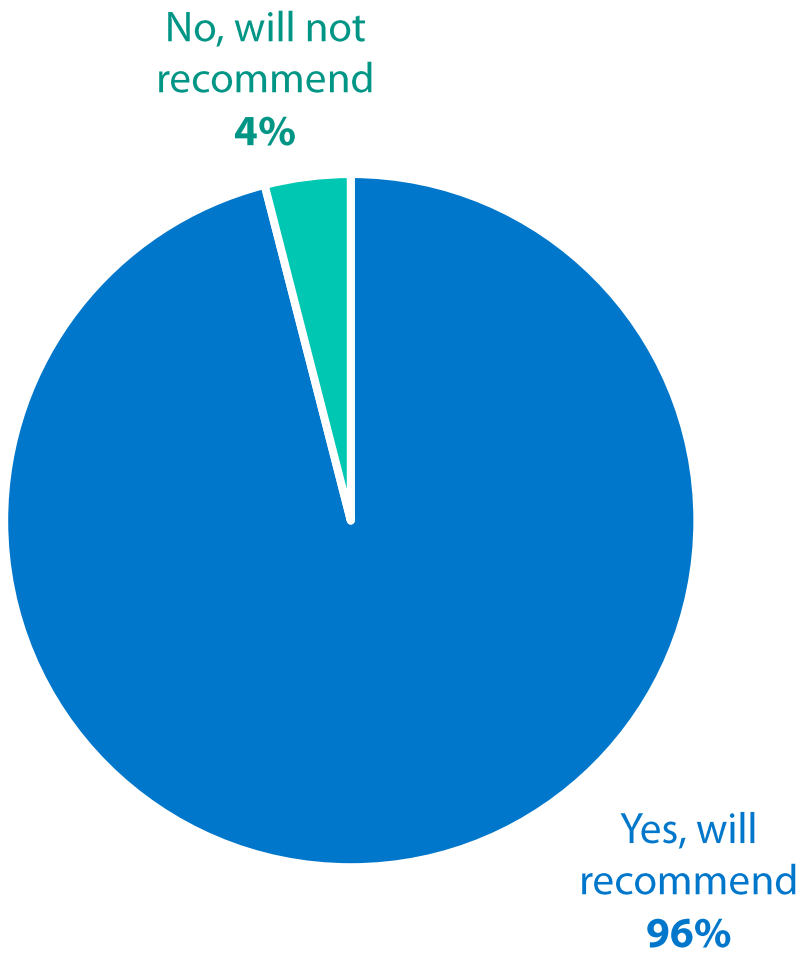


SATISFACTION RATINGS



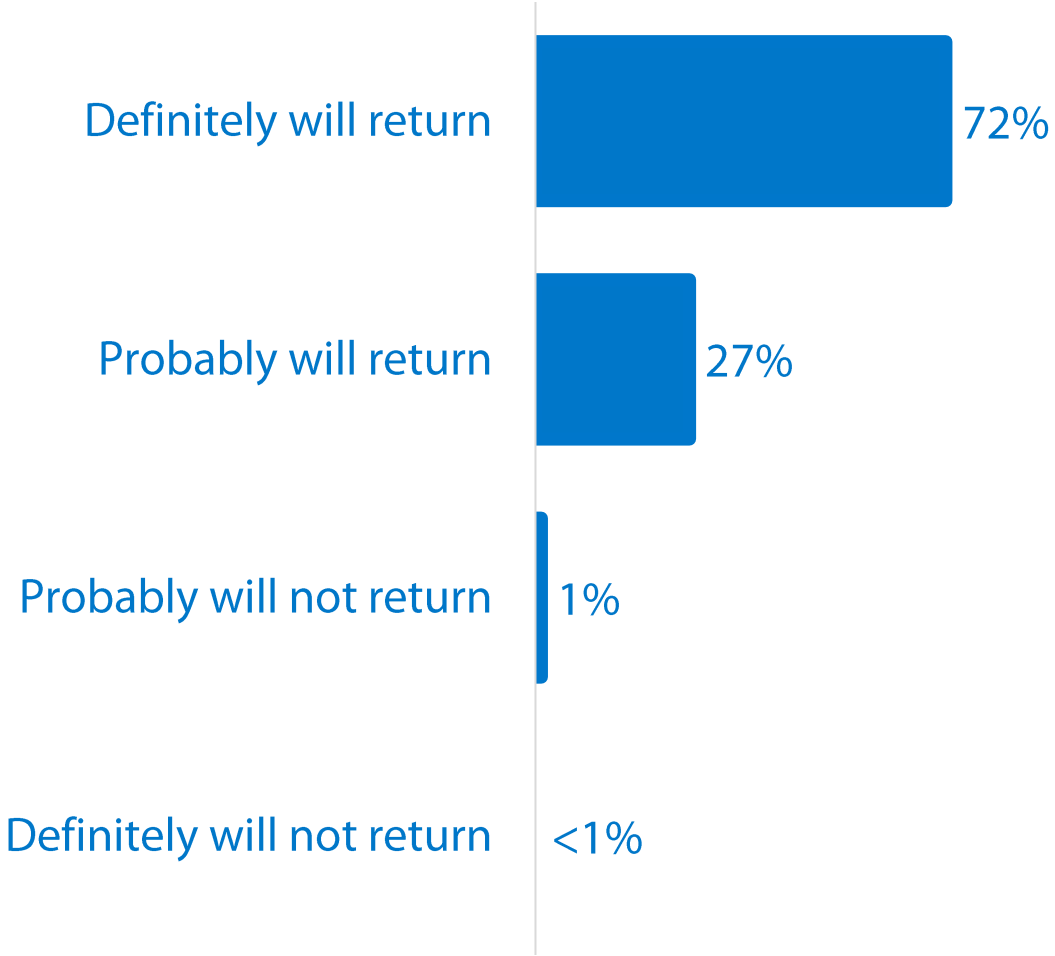
RECOMMENDATION

» **Over 9 in 10** visitors would recommend the Pensacola area to others



LIKELIHOOD OF RETURNING

- **99%** of visitors would **return** to the Pensacola area
- **Over 7 in 10** visitors would **definitely return** to the Pensacola area
- Those who said they will not return were asked why they were uncertain, the main reason being preference for a variety in vacation spots



QUARTERLY COMPARISONS



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VISITOR JOURNEY: ECONOMIC IMPACT



KEY PERFORMANCE INDICATORS

	OCT – DEC 2024	JAN – MAR 2025	APR – JUN 2025	JUL – SEP 2025	FY 2025
Visitors	517,300	464,800	764,700	745,700	**2,492,500**
Direct Spending	$273,472,600	$234,186,100	$391,868,300	$445,970,200	**$1,345,497,200**
Room Nights[1]	521,700	556,900	728,700	696,100	**2,503,400**
TDT[2]	$4,236,624	$2,685,022	$6,105,246	$9,021,942	**$22,048,835**

[1] Source: Smith Travel Research and Department of Business and Professional Regulation.
[2] Sources: Clerk & Comptroller Escambia County.

LODGING METRICS

COMBINED LODGING METRICS	OCT – DEC 2024	JAN – MAR 2025	APR – JUN 2025	JUL – SEP 2025	FY 2025
Occupancy	51.5%	55.5%	70.6%	66.2%	**61.1%**
ADR	$129.03	$122.30	$195.93	$190.66	**$159.88**
RevPAR	$66.50	$67.82	$138.34	$126.26	**$97.61**

HOTEL METRICS[1]	OCT – DEC 2024	JAN – MAR 2025	APR – JUN 2025	JUL – SEP 2025	FY 2025
Occupancy	54.9%	57.0%	71.5%	67.1%	**62.6%**
ADR	$115.12	$116.18	$163.34	$160.01	**$138.66**
RevPAR	$63.25	$66.19	$116.82	$107.33	**$86.84**

VACATION RENTAL METRICS[2]	OCT – DEC 2024	JAN – MAR 2025	APR – JUN 2025	JUL – SEP 2025	FY 2025
Occupancy	37.4%	49.8%	67.3%	63.2%	**54.4%**
ADR	$181.74	$145.07	$314.35	$300.89	**$235.51**
RevPAR	$67.97	$72.24	$211.57	$190.02	**$128.15**

Note: Airbnb (effective April 30, 2025) and Vrbo (effective May 30, 2025) have updated how rates are quoted through their platforms. The ADR now includes cleaning fees, platform service fees, and applicable discounts (e.g., weekly or monthly stay discounts). Therefore, the **ADR of vacation rentals may appear inflated** in YOY comparisons now that Key Data is capturing the inclusive price (excluding taxes) rather than the base accommodation rate.

Pensacola FLORIDA THE WAY TO BEACH™

[1] Source: Smith Travel Research.
[2] Source: Key Data and Department of Business and Professional Regulation (DBPR).

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DAILY TRAVEL PARTY SPEND

	OCT – DEC 2024	JAN – MAR 2025	APR – JUN 2025	JUL – SEP 2025	FY 2025
Accommodations	$101	$98	$152	$152	**$131**
Restaurants	$85	$93	$109	$115	**$103**
Groceries	$14	$13	$20	$17	**$17**
Shopping	$35	$35	$36	$35	**$35**
Entertainment	$35	$42	$51	$43	**$44**
Transportation	$23	$20	$24	$26	**$24**
Other	$1	$1	$2	$1	**$1**
Total Daily Spend	$294	$302	$394	$389	**$355**

TOTAL TRAVEL PARTY SPEND

	OCT – DEC 2024	JAN – MAR 2025	APR – JUN 2025	JUL – SEP 2025	FY 2025
Accommodations	$455	$461	$593	$608	**$550**
Restaurants	$383	$437	$425	$460	**$433**
Groceries	$63	$61	$78	$68	**$71**
Shopping	$158	$165	$140	$140	**$147**
Entertainment	$158	$197	$199	$172	**$185**
Transportation	$104	$94	$94	$104	**$101**
Other	$5	$5	$8	$4	**$4**
Total Trip Spend	$1,326	$1,420	$1,537	$1,556	**$1,491**

VISITOR JOURNEY: PRE-VISIT



TRIP PLANNING CYCLE

	OCT – DEC 2024	JAN – MAR 2025	APR – JUN 2025	JUL – SEP 2025	FY 2025
A week or two	28%	25%	23%	25%	**25%**
A month or so	27%	28%	23%	24%	**25%**
2 months	16%	19%	19%	17%	**18%**
3 months	14%	13%	16%	16%	**15%**
4 to 5 months	7%	6%	10%	10%	**9%**
6 months or more	8%	9%	9%	8%	**8%**
Average Planning Cycle	57 days	58 days	64 days	62 days	**61 days**

ONLINE TRIP PLANNING SOURCES[1]

	OCT – DEC 2024	JAN – MAR 2025	APR – JUN 2025	JUL – SEP 2025	FY 2025
Search sites (Google, etc.)	69%	76%	78%	73%	**74%**
Hotel websites/apps	26%	30%	31%	29%	**29%**
Vacation rental websites	19%	23%	27%	26%	**24%**
Airline websites/apps	19%	22%	26%	22%	**23%**
VisitPensacola.com	18%	21%	23%	22%	**21%**
Personal social media	21%	20%	20%	19%	**20%**
Trip planning website/app	12%	13%	14%	10%	**12%**
Online travel agency	11%	9%	15%	9%	**11%**
Online travel reviews	8%	8%	10%	9%	**9%**
Pensacola social media	7%	7%	9%	9%	**8%**
AI websites/apps (ChatGPT, etc.)[2]	-	-	2%	5%	**3%**
Video streaming services	1%	1%	2%	1%	**1%**
Music streaming services	1%	1%	1%	1%	**1%**
Other	4%	3%	2%	4%	**3%**

[1] Multiple responses permitted.
[2] AI websites/apps was added as an answer choice in May 2025.

OTHER TRIP PLANNING SOURCES[1]

	OCT – DEC 2024	JAN – MAR 2025	APR – JUN 2025	JUL – SEP 2025	FY 2025
Friends/family	40%	43%	43%	43%	**42%**
Brochures/travel guides/visitor guides	5%	7%	9%	7%	**7%**
AAA	4%	3%	3%	4%	**4%**
Travel magazines	1%	1%	1%	1%	**1%**
Television	1%	1%	1%	1%	**1%**
Radio	1%	<1%	<1%	1%	**1%**
Travel agent	1%	1%	1%	1%	**1%**
Newspaper	<1%	<1%	1%	<1%	**<1%**
Other	3%	2%	2%	2%	**2%**
None of the above	51%	49%	47%	48%	**49%**

[1] Multiple responses permitted.

VISITOR GUIDE

	OCT – DEC 2024	JAN – MAR 2025	APR – JUN 2025	JUL – SEP 2025	FY 2025
Requested a print version	1%	1%	1%	1%	**1%**
Viewed it online	17%	22%	25%	25%	**23%**
Did not request/view a Visitors Guide for Pensacola area	82%	77%	74%	74%	**76%**

REASONS FOR VISITING[1]

	OCT – DEC 2024	JAN – MAR 2025	APR – JUN 2025	JUL – SEP 2025	FY 2025
Beach	28%	27%	49%	50%	**41%**
Relax and unwind	28%	25%	35%	38%	**33%**
Visit friends/relatives	23%	22%	26%	26%	**25%**
Special occasion	14%	13%	20%	16%	**16%**
Special events	15%	14%	12%	13%	**13%**
Family time	13%	12%	11%	12%	**12%**
Art galleries/museums/etc.	8%	9%	10%	10%	**9%**
Attractions	7%	8%	7%	7%	**7%**
Restaurants	7%	7%	8%	7%	**7%**
Business meetings/conferences	5%	4%	4%	3%	**4%**
Water sports	3%	2%	5%	6%	**4%**
Sporting event	3%	9%	1%	1%	**3%**
Shopping	2%	2%	2%	2%	**2%**
Bars/nightclubs	2%	2%	2%	2%	**2%**
Golf/tennis	1%	1%	2%	1%	**1%**
Biking/hiking/running/etc.	1%	1%	2%	1%	**1%**
State parks	1%	1%	1%	1%	**1%**
Spas	<1%	<1%	1%	<1%	**<1%**
Other	7%	6%	7%	4%	**6%**

[1] Up to three responses permitted

ADVERTISING RECALL[1]

	OCT – DEC 2024	JAN – MAR 2025	APR – JUN 2025	JUL – SEP 2025	FY 2025
Yes, saw ad about the Pensacola area	32%	37%	37%	35%	**35%**
No, did not see ad about the Pensacola area	56%	51%	49%	50%	**51%**
Not sure	12%	12%	14%	15%	**14%**

[1] Note: These figures are topline and solely relies on the memory of each visitor even though various other factors go into the influence of advertising.

ADVERTISING SOURCES[1]

	OCT – DEC 2024	JAN – MAR 2025	APR – JUN 2025	JUL – SEP 2025	FY 2025
Base: Visitors who recalled advertising	32%	37%	37%	35%	**35%**
VisitPensacola.com	29%	33%	36%	36%	**34%**
Personal social media	28%	32%	31%	30%	**30%**
Television	26%	21%	23%	22%	**23%**
Weather app	16%	13%	17%	14%	**15%**
Traveler reviews/blogs	12%	12%	16%	13%	**14%**
Visit Pensacola social media	11%	11%	15%	16%	**14%**
Rental agency/booking websites	6%	11%	16%	14%	**12%**
Online article	11%	9%	11%	13%	**11%**
Billboard	9%	11%	11%	10%	**10%**
Radio	10%	11%	9%	7%	**9%**
Travel/visitor guide	4%	6%	11%	10%	**8%**
Ad on a website	6%	6%	8%	6%	**7%**
Deal-based promotion	4%	5%	3%	3%	**4%**
AAA	3%	4%	4%	6%	**4%**
Brochure	2%	3%	3%	3%	**3%**
Video streaming services	1%	2%	2%	2%	**2%**
Music streaming services	1%	1%	<1%	1%	**1%**
Newspaper	1%	1%	1%	1%	**1%**
Magazine ad	1%	1%	1%	2%	**1%**
Magazine article	1%	1%	1%	1%	**1%**
Other	2%	2%	2%	2%	**2%**

[1] Multiple responses permitted.

ADVERTISING INFLUENCE[1]

	OCT – DEC 2024	JAN – MAR 2025	APR – JUN 2025	JUL – SEP 2025	FY 2025
Yes, ad influenced visit	17%	17%	17%	18%	**17%**
No, ad did not influence visit	14%	17%	19%	16%	**17%**
Not sure	1%	3%	1%	1%	**1%**
Do not recall seeing advertising, promotions, or travel stories about the Pensacola area	68%	63%	63%	65%	**65%**

[1] Note: These figures are topline and solely relies on the memory of each visitor even though various other factors go into the influence of advertising.

VISITOR JOURNEY: TRAVEL PARTY PROFILE



REGION OF ORIGIN[1]

	OCT – DEC 2024	JAN – MAR 2025	APR – JUN 2025	JUL – SEP 2025	FY 2025
Southeast	51%	49%	48%	53%	**51%**
Midwest	18%	23%	21%	18%	**20%**
Florida	16%	14%	14%	14%	**14%**
West	6%	6%	8%	7%	**7%**
Northeast	6%	6%	7%	6%	**6%**
International	3%	2%	2%	2%	**2%**

[1] Sources: Zartico and Visitor Tracking Study.

TOP STATES OF ORIGIN[1]

	OCT - DEC 2024	JAN - MAR 2025	APR - JUN 2025	JUL - SEP 2025	FY 2025
Florida	16%	14%	14%	14%	**14%**
Alabama	15%	13%	13%	14%	**14%**
Texas	7%	7%	7%	8%	**8%**
Georgia	6%	6%	6%	7%	**6%**
Louisiana	4%	6%	7%	7%	**6%**
Tennessee	6%	4%	5%	5%	**5%**
Mississippi	5%	5%	5%	5%	**5%**
Missouri	2%	3%	3%	3%	**3%**
Kentucky	3%	2%	3%	2%	**3%**
North Carolina	2%	3%	2%	3%	**3%**
Ohio	3%	2%	2%	2%	**2%**
Illinois	2%	3%	2%	2%	**2%**
Indiana	3%	2%	2%	2%	**2%**
Michigan	2%	3%	2%	1%	**2%**
Arkansas	2%	2%	2%	2%	**2%**
Wisconsin	2%	3%	2%	1%	**2%**
Pennsylvania	1%	2%	2%	2%	**2%**
Virginia	2%	2%	2%	2%	**2%**
Oklahoma	1%	2%	2%	2%	**2%**

[1] Sources: Zartico and Visitor Tracking Study.

TOP ORIGIN MARKETS[1]

	OCT – DEC 2024	JAN – MAR 2025	APR – JUN 2025	JUL – SEP 2025	FY 2025
Mobile[2]	15%	14%	14%	15%	**15%**
Atlanta	4%	4%	4%	5%	**5%**
New Orleans	3%	3%	4%	4%	**3%**
Birmingham	3%	3%	3%	3%	**3%**
Nashville	3%	2%	3%	3%	**3%**
Dallas – Fort Worth	2%	2%	3%	3%	**3%**
Houston	2%	2%	1%	2%	**2%**
Montgomery	2%	2%	1%	2%	**2%**

[1] Sources: Zartico and Visitor Tracking Study.
[2] Mobile DMA spans across Florida, Alabama, and Mississippi.

TRAVEL PARTY

TRAVEL PARTY SIZE	OCT – DEC 2024	JAN – MAR 2025	APR – JUN 2025	JUL – SEP 2025	FY 2025
Paid accommodations[1]	2.8	2.8	3.1	3.1	**3.0**
Nonpaid accommodations[2]	2.0	2.1	2.1	2.2	**2.1**
Day trippers	2.8	2.8	2.9	2.9	**2.8**
All visitors[3]	2.6	2.7	2.9	2.9	**2.8**

CHILDREN[4]	OCT – DEC 2024	JAN – MAR 2025	APR – JUN 2025	JUL – SEP 2025	FY 2025
Traveled with children	41%	44%	51%	48%	**47%**
Did not travel with children	59%	56%	49%	52%	**53%**

[1]Visitors staying in a hotel/motel/resort, rental condo/vacation rental home, or campground/RV park.
[2]Visitors staying with friends/family or in a personal second home.
[3]Includes visitors staying in paid accommodations, nonpaid accommodations, and day trippers.
[4]Children are considered people under the age of 20.

VISITOR DEMOGRAPHICS[1]

GENDER	OCT – DEC 2024	JAN – MAR 2025	APR – JUN 2025	JUL – SEP 2025	FY 2025
Female	62%	60%	61%	62%	**61%**
Male	38%	40%	38%	38%	**39%**
Transgender/Non-conforming	<1%	<1%	1%	<1%	**<1%**

AGE	OCT – DEC 2024	JAN – MAR 2025	APR – JUN 2025	JUL – SEP 2025	FY 2025
Under 35	26%	28%	27%	27%	**27%**
35 to 49	34%	34%	37%	35%	**35%**
50 to 65	27%	24%	26%	27%	**26%**
Over 65	13%	14%	10%	11%	**12%**
Median Age	46	45	44	45	**45**

HOUSEHOLD INCOME	OCT – DEC 2024	JAN – MAR 2025	APR – JUN 2025	JUL – SEP 2025	FY 2025
Less than $50,000	17%	21%	17%	17%	**18%**
$50,000 to $99,000	46%	43%	42%	45%	**44%**
$100,000 to $149,000	24%	23%	29%	25%	**26%**
$150,000 to $199,000	8%	9%	8%	9%	**8%**
$200,000 to $399,000	4%	3%	3%	3%	**3%**
$400,000 or more	1%	1%	1%	1%	**1%**
Median Income	$85,900	$83,700	$89,300	$86,700	**$86,400**

[1]Gender and age of the member of travel party surveyed.
The demographic data reflects the surveyed individual, who may not fully represent the entire travel party or all visitors to the area.

NEW & RETURNING VISITORS

NUMBER OF VISITS	OCT – DEC 2024	JAN – MAR 2025	APR – JUN 2025	JUL – SEP 2025	FY 2025
This was my first time	25%	23%	23%	21%	**23%**
2 – 3	21%	23%	18%	19%	**20%**
4 – 5	13%	16%	15%	14%	**14%**
6 – 10	11%	12%	12%	13%	**12%**
11 – 20	10%	9%	12%	11%	**11%**
21 or more	20%	17%	20%	22%	**20%**

VISITOR JOURNEY: TRIP EXPERIENCE



TRANSPORTATION

	OCT – DEC 2024	JAN – MAR 2025	APR – JUN 2025	JUL – SEP 2025	FY 2025
Drive	84%	84%	80%	82%	**82%**
Pensacola International Airport	15%	15%	19%	17%	**17%**
Northwest Florida Regional Airport	1%	1%	1%	1%	**1%**
Mobile Regional Airport	<1%	<1%	<1%	<1%	**<1%**
Gulfport-Biloxi International Airport	<1%	<1%	<1%	<1%	**<1%**
Northwest Florida Beaches International Airport	<1%	<1%	<1%	<1%	**<1%**
Other	<1%	<1%	<1%	<1%	**<1%**

ACCOMMODATIONS & LENGTH OF STAY

ACCOMODATIONS	OCT – DEC 2024	JAN – MAR 2025	APR – JUN 2025	JUL – SEP 2025	FY 2025
Hotel/motel/resort	33%	36%	39%	38%	**37%**
Vacation rental home[1]	19%	21%	25%	24%	**23%**
Friends/family home	17%	13%	10%	11%	**12%**
Personal second home	2%	3%	3%	3%	**3%**
Campground/RV Park	3%	2%	2%	3%	**2%**
Bed & Breakfast/Inn	<1%	<1%	<1%	<1%	**<1%**
Marina	<1%	<1%	<1%	<1%	**<1%**
Other	<1%	<1%	<1%	<1%	**<1%**
Not spending the night	26%	25%	21%	21%	**23%**

LENGTH OF STAY	OCT – DEC 2024	JAN – MAR 2025	APR – JUN 2025	JUL – SEP 2025	FY 2025
Paid accommodations[2]	5.1	5.6	4.5	4.5	**4.8**
Nonpaid accommodations[3]	7.5	7.2	5.6	6.0	**6.4**
Average Length of Stay[4]	4.5	4.7	3.9	4.0	**4.2**

[1]Includes Airbnb, Vrbo, etc.
[2]Visitors staying in a hotel/motel/resort, rental condo/vacation rental home, or campground/RV park.
[3]Visitors staying with friends/family or in a personal second home.
[4]Includes visitors staying in paid accommodations, nonpaid accommodations, and day trippers.

ACCOMMODATION BOOKING

	OCT – DEC 2024	JAN – MAR 2025	APR – JUN 2025	JUL – SEP 2025	FY 2025
Directly with the hotel/condo	51%	50%	50%	50%	**50%**
Airbnb	19%	10%	20%	21%	**18%**
Online travel agency	2%	21%	19%	17%	**15%**
Vacation rental company	21%	13%	5%	4%	**10%**
Vrbo	4%	4%	5%	6%	**5%**
Other	3%	2%	1%	2%	**2%**

VISITOR ACTIVITIES[1]

	OCT – DEC 2024	JAN – MAR 2025	APR – JUN 2025	JUL – SEP 2025	FY 2025
Restaurants	83%	88%	84%	83%	**84%**
Relax and unwind	72%	74%	77%	78%	**76%**
Beach	65%	66%	77%	76%	**72%**
Shopping	42%	50%	51%	50%	**49%**
Art galleries/museums/etc.	34%	38%	37%	34%	**36%**
Attractions	29%	37%	39%	36%	**36%**
Visit friends/relatives	33%	34%	35%	32%	**34%**
Family time	37%	35%	31%	30%	**33%**
Bars/nightclubs	29%	31%	35%	33%	**32%**
Special events	26%	26%	23%	25%	**25%**
Water sports	13%	12%	25%	11%	**20%**
Special occasion	17%	16%	18%	16%	**17%**
State parks	11%	13%	13%	11%	**12%**
Biking/hiking/running/etc.	10%	16%	12%	9%	**11%**
Sporting event	4%	11%	6%	6%	**7%**
Golf/tennis	6%	8%	5%	4%	**5%**
Business meetings/conferences	5%	4%	4%	3%	**4%**
Spas	3%	4%	4%	3%	**3%**
Other	4%	2%	4%	2%	**3%**

[1] Multiple responses permitted.

BEACHES VISITED[1]

	OCT – DEC 2024	JAN – MAR 2025	APR – JUN 2025	JUL – SEP 2025	FY 2025
Pensacola Beach	83%	88%	80%	83%	**83%**
Perdido Key	25%	18%	28%	23%	**24%**
Gulf Islands National Seashore	8%	7%	8%	7%	**8%**
Other	1%	1%	1%	1%	**1%**

[1] Multiple responses permitted.

VISITOR JOURNEY: POST TRIP EVALUATION



VISITOR SATISFACTION

TRIP SATISFACTION	OCT – DEC 2024	JAN – MAR 2025	APR – JUN 2025	JUL – SEP 2025	FY 2025
Very satisfied	77%	76%	79%	77%	**77%**
Satisfied	22%	23%	20%	22%	**22%**
Somewhat satisfied[1]	1%	1%	1%	1%	**1%**
Dissatisfied[1]	<1%	<1%	<1%	<1%	**<1%**
Very dissatisfied[1]	<1%	<1%	<1%	<1%	**<1%**

EXCEEDED EXPECTATIONS	OCT – DEC 2024	JAN – MAR 2025	APR – JUN 2025	JUL – SEP 2025	FY 2025
Restaurants	61%	65%	63%	60%	**62%**
Customer service	63%	66%	61%	56%	**61%**
Lodging	59%	61%	61%	59%	**60%**
Value for your money	49%	54%	50%	47%	**50%**

[1]Those who said somewhat satisfied, dissatisfied, or very dissatisfied were asked what features they liked least about the area.

LIKELIHOOD TO RETURN & RECOMMEND

LIKELIHOOD TO RETURN	OCT – DEC 2024	JAN – MAR 2025	APR – JUN 2025	JUL – SEP 2025	FY 2025
Definitely will return	74%	72%	72%	71%	**72%**
Probably will return	25%	27%	27%	28%	**27%**
Probably will not return[1]	1%	1%	1%	1%	**1%**
Definitely will not return[1]	<1%	<1%	<1%	<1%	**<1%**

RECOMMEND THE PENSACOLA AREA	OCT – DEC 2024	JAN – MAR 2025	APR – JUN 2025	JUL – SEP 2025	FY 2025
Yes, will recommend	96%	96%	96%	97%	**96%**
No, will not recommend	4%	4%	4%	3%	**4%**

YEARLY COMPARISONS



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VISITOR JOURNEY: ECONOMIC IMPACT



KEY PERFORMANCE INDICATORS

	FY 2024	FY 2025	% Δ
Visitors[1]	2,564,000	2,492,500	-2.8%
Direct Spending	$1,322,316,900	$1,345,497,200	+1.8%
Room Nights[2]	2,483,700	2,503,400	+0.8%
TDT[3]	$22,023,172	$22,048,835	+0.1%

[1] Source: Smith Travel Research and Department of Business and Professional Regulation.
[2] Sources: Clerk & Comptroller Escambia County.

LODGING METRICS

COMBINED LODGING METRICS	FY 2024	FY 2025	% Δ
Occupancy	60.8%	61.1%	+0.4%
ADR	$157.61	$159.88	+1.4%
RevPAR	$95.86	$97.61	+1.8%

HOTEL METRICS[1]	FY 2024	FY 2025	% Δ
Occupancy	62.7%	62.6%	-
ADR	$136.89	$138.66	+1.3%
RevPAR	$85.77	$86.84	+1.2%

VACATION RENTAL METRICS[2]	FY 2024	FY 2025	% Δ
Occupancy	54.9%	54.4%	-0.9%
ADR	$228.29	$235.51	+3.2%
RevPAR	$125.31	$128.15	+2.3%

Note: Airbnb (effective April 30, 2025) and Vrbo (effective May 30, 2025) have updated how rates are quoted through their platforms. The ADR now includes cleaning fees, platform service fees, and applicable discounts (e.g., weekly or monthly stay discounts). Therefore, the **ADR of vacation rentals may appear inflated** in YOY comparisons now that Key Data is capturing the inclusive price (excluding taxes) rather than the base accommodation rate.

Pensacola FLORIDA THE WAY TO BEACH™

[1] Source: Smith Travel Research.
[2] Source: Key Data and Department of Business and Professional Regulation (DBPR).

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DAILY TRAVEL PARTY SPEND

	FY 2024	FY 2025	Δ
Accommodations[1]	$127	$131	+$4
Restaurants	$93	$103	+10
Groceries	$18	$17	-$1
Shopping	$36	$35	-$1
Entertainment	$41	$44	+$3
Transportation	$26	$24	-$2
Other	$2	$1	-$1
Total Daily Spend	**$343**	**$355**	**+$12**

[1]Including visitors staying in paid accommodations, with friends/relatives or second homes, and day trippers.

TOTAL TRAVEL PARTY SPEND

	FY 2024	FY 2025	Δ
Accommodations[1]	$546	$550	+$4
Restaurants	$400	$433	+$33
Groceries	$77	$71	-$6
Shopping	$155	$147	-$8
Entertainment	$176	$185	+$9
Transportation	$112	$101	-$11
Other	$9	$4	-$5
Total Trip Spend	**$1,475**	**$1,491**	**+$16**

[1]Including visitors staying in paid accommodations, with friends/relatives or second homes, and day trippers.

VISITOR JOURNEY: PRE-VISIT



TRIP PLANNING CYCLE

	FY 2024	FY 2025	Δ
A week or two	28%	25%	-3.0%
A month or so	26%	25%	-1.0%
2 months	18%	18%	-
3 months	14%	15%	+1.0%
4 to 5 months	7%	9%	+2.0%
6 months or more	7%	8%	+1.0%
Average Planning Cycle	56 days	61 days	+4 days

ONLINE TRIP PLANNING SOURCES[1]

	FY 2024	FY 2025	Δ
Search sites (Google, etc.)	73%	74%	+1.0%
Hotel websites/apps	26%	29%	+3.0%
Vacation rental websites	25%	24%	-1.0%
Airline websites/apps	22%	23%	+1.0%
VisitPensacola.com	17%	21%	+4.0%
Personal social media	19%	20%	+1.0%
Trip planning website/app	15%	12%	-3.0%
Online travel agency	14%	11%	-3.0%
Online travel reviews	6%	9%	+3.0%
Pensacola social media	9%	8%	-1.0%
AI websites/apps (ChatGPT, etc.)	-	3%	-
Video streaming services	2%	1%	-1.0%
Music streaming services	2%	1%	-1.0%
Other	4%	3%	-1.0%

[1] Multiple responses permitted.
[2] AI websites/apps was added as an answer choice in May 2025.

OTHER TRIP PLANNING SOURCES[1]

	FY 2024	FY 2025	Δ
Friends/family	37%	42%	+5.0%
Brochures/travel guides/visitor guides	12%	7%	-5.0%
AAA	3%	4%	+1.0%
Travel magazines	1%	1%	-
Television	1%	1%	-
Radio	1%	1%	-
Travel agent	1%	1%	-
Newspaper	1%	<1%	-1.0%
Other	3%	2%	-1.0%
None of the above	50%	49%	-1.0%

[1] Multiple responses permitted.

VISITOR GUIDE

	FY 2024	FY 2025	Δ
Requested a print version	2%	1%	-1.0%
Viewed it online	17%	23%	+6.0%
Did not request or view a Visitors Guide for Pensacola area	81%	76%	-5.0%

REASONS FOR VISITING[1]

	FY 2024	FY 2025	Δ
Beach	38%	41%	+3.0%
Relax and unwind	34%	33%	-1.0%
Visit friends/relatives	23%	25%	+2.0%
Special occasion	14%	16%	+2.0%
Special events	10%	13%	+3.0%
Family time	13%	12%	-1.0%
Art galleries/museums/etc.	7%	9%	+2.0%
Attractions	14%	7%	-7.0%
Restaurants	11%	7%	-4.0%
Business meetings/conferences	6%	4%	-2.0%
Water sports	4%	4%	-
Sporting event	2%	3%	+1.0%
Shopping	3%	2%	-1.0%
Bars/nightclubs	3%	2%	-1.0%
Biking/hiking/running/etc.	3%	1%	-2.0%
State parks	2%	1%	-1.0%
Golf/tennis	1%	1%	-
Spas	1%	<1%	-1.0%
Other	8%	6%	-2.0%

[1] Multiple responses permitted.

ADVERTISING RECALL[1]

	FY 2024	FY 2025	Δ
Yes, saw ad about the Pensacola area	28%	35%	+7.0%
No, did not see ad about the Pensacola area	62%	51%	-11.0%
Not sure	10%	14%	+4.0%

[1] Note: These figures are topline and solely relies on the memory of each visitor even though various other factors go into the influence of advertising.

ADVERTISING SOURCES[1]

	FY 2024	FY 2025	Δ
Base: Visitors who recalled advertising	28%	35%	+7.0%
VisitPensacola.com	23%	34%	+11.0%
Personal social media	30%	30%	-
Television	25%	23%	-2.0%
Weather app	10%	15%	+5.0%
Visit Pensacola social media	13%	14%	+1.0%
Traveler reviews/blogs	7%	14%	+7.0%
Rental agency/booking websites	6%	12%	+6.0%
Online article	10%	11%	+1.0%
Billboard	10%	10%	-
Radio	10%	9%	-1.0%
Travel/visitor guide	9%	8%	-1.0%
Ad on a website	10%	7%	-3.0%
Deal-based promotion	6%	4%	-2.0%
AAA	2%	4%	+2.0%
Brochure	5%	3%	-2.0%
Video streaming services	4%	2%	-2.0%
Magazine ad	3%	1%	-2.0%
Newspaper	2%	1%	-1.0%
Magazine article	2%	1%	-1.0%
Music streaming services	1%	1%	-
Other	3%	2%	-1.0%

[1] Multiple responses permitted.

ADVERTISING INFLUENCE[1]

	FY 2024	FY 2025	Δ
Yes, ad influenced visit	12%	17%	+5.0%
No, ad did not influence visit	15%	17%	+2.0%
Not sure	1%	1%	-
Do not recall seeing advertising, promotions, or travel stories about the Pensacola area	72%	65%	-7.0%

[1] Note: These figures are topline and solely relies on the memory of each visitor even though various other factors go into the influence of advertising.

VISITOR JOURNEY: TRAVEL PARTY PROFILE



REGION OF ORIGIN[1]

	FY 2024	FY 2025	Δ
Southeast	45%	51%	+6.0%
Midwest	20%	20%	-
Florida	17%	14%	-3.0%
West	8%	7%	-1.0%
Northeast	7%	6%	-1.0%
International	3%	2%	-1.0%

[1] Sources: Visitor Tracking and Zartico.

TOP STATES OF ORIGIN[1]

	FY 2024	FY 2025	Δ
Florida	17%	14%	-3.0%
Alabama	12%	14%	+2.0%
Texas	7%	8%	+1.0%
Georgia	6%	6%	-
Louisiana	4%	6%	+2.0%
Tennessee	5%	5%	-
Mississippi	3%	5%	+2.0%
Missouri	3%	3%	-
Kentucky	2%	3%	+1.0%
North Carolina	3%	3%	-
Ohio	3%	2%	-1.0%
Illinois	3%	2%	-1.0%
Indiana	2%	2%	-
Michigan	2%	2%	-
Arkansas	2%	2%	-
Wisconsin	2%	2%	-
Pennsylvania	2%	2%	-
Virginia	2%	2%	-
Oklahoma	2%	2%	-

[1] Sources: Visitor Tracking and Zartico.

TOP VISITOR ORIGIN MARKETS[1]

	FY 2024	FY 2025	Δ
Mobile[2]	17%	15%	-2.0%
Atlanta	4%	4%	-
New Orleans	2%	3%	+1.0%
Birmingham	2%	3%	+1.0%
Nashville	3%	3%	-
Dallas – Fort Worth	3%	3%	-
Houston	2%	2%	-
Montgomery	1%	2%	+1.0%

[1] Sources: Visitor Tracking and Zartico.
[2] Mobile DMA spans across Florida, Alabama, and Mississippi.

TRAVEL PARTY

TRAVEL PARTY SIZE	FY 2024	FY 2025	Δ
Paid accommodations[1]	3.2	3.0	-0.2
Nonpaid accommodations[2]	2.2	2.1	-0.1
Day trippers	3.0	2.8	-0.2
All visitors[3]	3.0	2.8	-0.2

CHILDREN[4]	FY 2024	FY 2025	Δ
Traveled with children	42%	47%	+5.0%
Did not travel with children	58%	53%	-5.0%

[1]Visitors staying in a hotel/motel/resort, rental condo/vacation rental home, or campground/RV park.
[2]Visitors staying with friends/family or in a personal second home.
[3] Includes visitors staying in paid accommodations, nonpaid accommodations, and day trippers.
[4]Children are considered people under the age of 20.

VISITOR DEMOGRAPHICS[1]

GENDER	FY 2024	FY 2025	Δ
Female	60%	61%	+1.0%
Male	40%	39%	-1.0%
Transgender/Non-conforming	<1%	<1%	-

AGE	FY 2024	FY 2025	Δ
Under 35	31%	27%	-4.0%
35 to 49	32%	35%	+3.0%
50 to 65	25%	26%	+1.0%
Over 65	12%	12%	-
Median Age	44	45	+1

HOUSEHOLD INCOME	FY 2024	FY 2025	Δ
Less than $50,000	21%	18%	-3.0%
$50,000 to $99,000	42%	44%	+2.0%
$100,000 to $149,000	23%	26%	+3.0%
$150,000 to $199,000	9%	8%	-1.0%
$200,000 to $399,000	4%	3%	-1.0%
$400,000 or more	1%	1%	-
Median Income	$84,500	$86,400	+$1,900

[1]Gender and age of the member of travel party surveyed.
The demographic data reflects the surveyed individual, who may not fully represent the entire travel party or all visitors to the area.

NEW & RETURNING VISITORS

NUMBER OF VISITS	FY 2024	FY 2025	Δ
This was my first time	27%	23%	-4.0%
2-3	22%	20%	-2.0%
4-5	14%	14%	-
6-10	11%	12%	+1.0%
11-20	8%	11%	+3.0%
21 or more	18%	20%	+2.0%

VISITOR JOURNEY: TRIP EXPERIENCE



TRANSPORTATION

	FY 2024	FY 2025	Δ
Drive	82%	82%	-
Pensacola International Airport	17%	17%	-
Northwest Florida Regional Airport	1%	1%	-
Mobile Regional Airport	<1%	<1%	-
Northwest Florida Beaches International Airport	<1%	<1%	-
Gulfport-Biloxi International Airport	<1%	<1%	-
Other	<1%	<1%	-

ACCOMMODATIONS & LENGTH OF STAY

ACCOMODATIONS	FY 2024	FY 2025	Δ
Hotel/motel/resort	35%	37%	+2.0%
Vacation rental home[1]	21%	23%	+2.0%
Friends/family home	12%	12%	-
Personal second home	4%	3%	-1.0%
Campground/RV Park	3%	2%	-1.0%
Bed & Breakfast/Inn	<1%	<1%	-
Marina	2%	<1%	-2.0%
Other	<1%	<1%	-
Not spending the night	23%	23%	-

LENGTH OF STAY	FY 2024	FY 2025	Δ
Paid accommodations[2]	5.0	4.8	-0.2
Nonpaid accommodations[3]	6.9	6.4	-0.5
Average Length of Stay[4]	4.3	4.2	-0.1

[1]Includes Airbnb, Vrbo, etc.
[2]Visitors staying in a hotel/motel/resort, rental condo/vacation rental home, or campground/RV park.
[3]Visitors staying with friends/family or in a personal second home.
[4]Includes visitors staying in paid accommodations, nonpaid accommodations, and day trippers.

*Includes Airbnb, Vrbo, etc.

ACCOMMODATION BOOKING

	FY 2024	FY 2025	Δ
Directly with the hotel/condo	49%	50%	+1.0%
Airbnb	21%	18%	-3.0%
Online travel agency	17%	15%	-2.0%
Vacation rental company	3%	10%	+7.0%
Vrbo	7%	5%	-2.0%
Other	3%	2%	-1.0%

VISITOR ACTIVITIES[1]

	FY 2024	FY 2025	Δ
Restaurants	84%	84%	-
Relax and unwind	74%	76%	+2.0%
Beach	73%	72%	-1.0%
Shopping	39%	49%	+10.0%
Art galleries/museums/etc.	35%	36%	+1.0%
Attractions	32%	36%	+4.0%
Visit friends/relatives	32%	34%	+2.0%
Family time	35%	33%	-2.0%
Bars/nightclubs	26%	32%	+6.0%
Special events	19%	25%	+6.0%
Water sports	20%	20%	-
Special occasion	16%	17%	+1.0%
State parks	15%	12%	-3.0%
Biking/hiking/running/etc.	14%	11%	-3.0%
Sporting event	4%	7%	+3.0%
Golf/tennis	8%	5%	-3.0%
Business meetings/conferences	6%	4%	-2.0%
Spas	5%	3%	-2.0%
Other	5%	3%	-2.0%

[1] Multiple responses permitted.

BEACHES VISITED[1]

	FY 2024	FY 2025	Δ
Pensacola Beach	84%	83%	-1.0%
Perdido Key	24%	24%	-
Gulf Islands National Seashore	7%	8%	+1.0%
Other	1%	1%	-

[1] Multiple responses permitted.

VISITOR JOURNEY: POST TRIP EVALUATION



VISITOR SATISFACTION

TRIP SATISFACTION	FY 2024	FY 2025	Δ
Very satisfied	77%	77%	-
Satisfied	22%	22%	-
Somewhat satisfied[1]	1%	1%	-
Dissatisfied[1]	<1%	<1%	-
Very dissatisfied[1]	<1%	<1%	-

EXCEEDED EXPECTATIONS	FY 2024	FY 2025	Δ
Restaurants	65%	62%	-3.0%
Customer service	66%	61%	-5.0%
Lodging	63%	60%	-3.0%
Value for your money	52%	50%	-2.0%

[1]Those who said somewhat satisfied, dissatisfied, or very dissatisfied were asked what features they liked least about the area.

LIKELIHOOD TO RETURN & RECOMMEND

LIKELIHOOD TO RETURN	FY 2024	FY 2025	Δ
Definitely will return	71%	72%	+1.0%
Probably will return	27%	27%	-
Probably will not return[1]	2%	1%	-1.0%
Definitely will not return[1]	<1%	<1%	-

RECOMMEND THE PENSACOLA AREA	FY 2024	FY 2025	Δ
Yes, will recommend	94%	96%	+2.0%
No, will not recommend	6%	4%	-2.0%

VISIT PENSACOLA

Visitor Tracking Study
FY2025
October 2024 – September 2025

Downs & St. Germain Research
contact@dsg-research.com
850-906-3111 | www.dsg-research.com



Pensacola FLORIDA THE WAY TO BEACH™

downs & st. germain RESEARCH

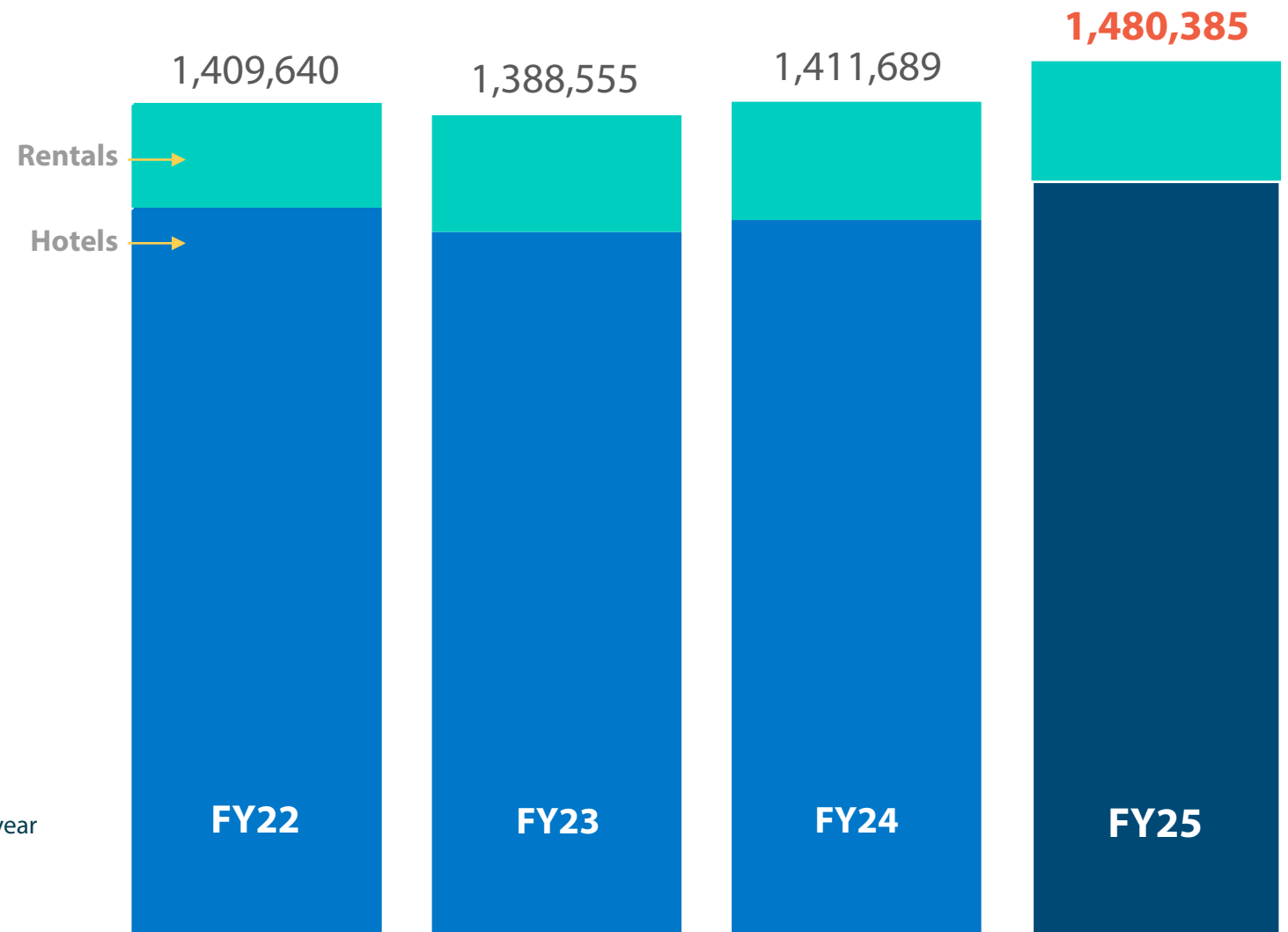

FY26
Marketing Overview
Pensacola
FLORIDA



OBJECTIVES / Key Performance Indicators

OBJECTIVES / Key Performance Indicators

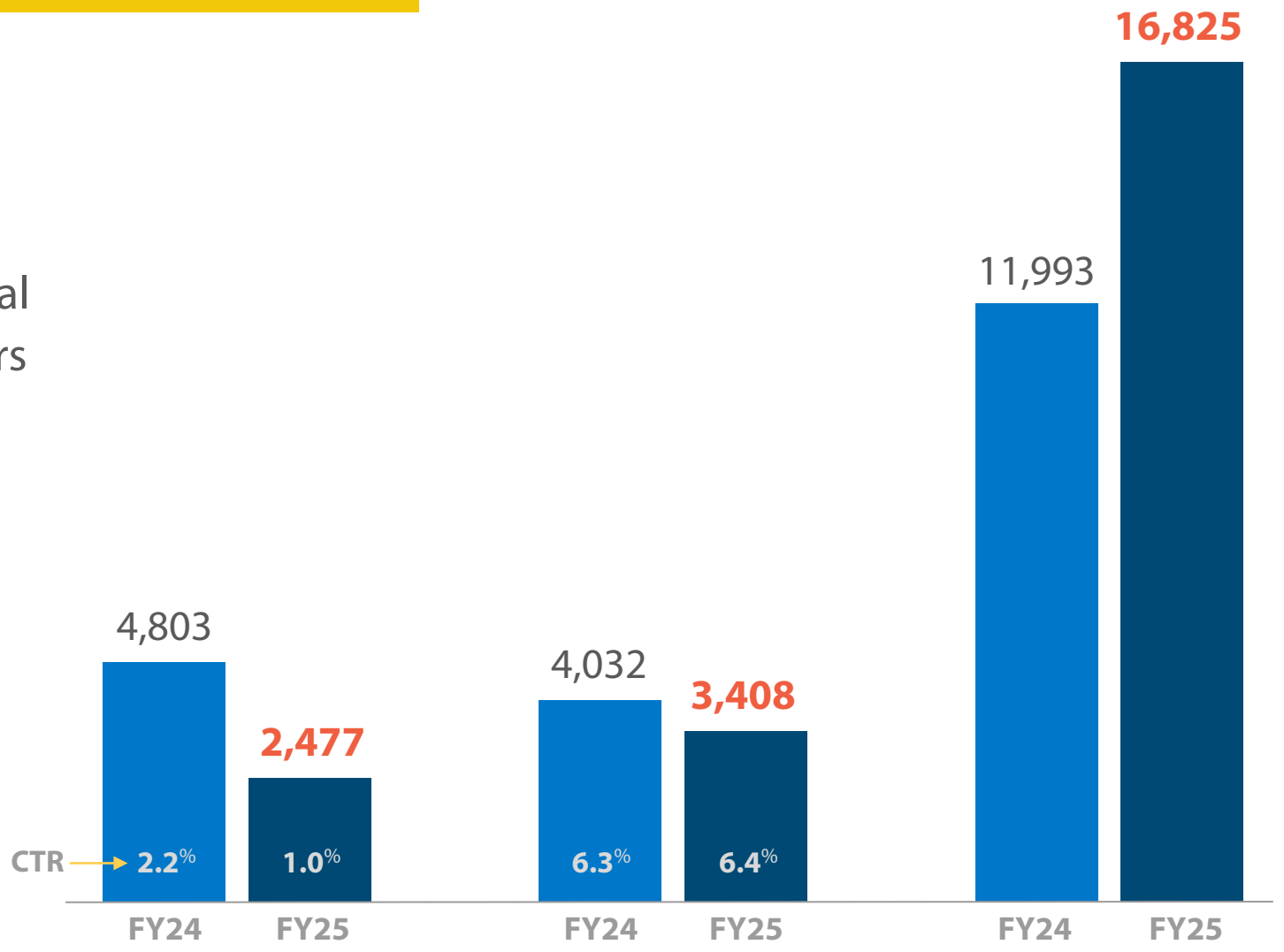
1. Increase overall number of room nights in the Pensacola area on a year-round basis.



Source: STR Demand + Key Data VR Nights, Oct 1 – May 31 year over year

OBJECTIVES / Key Performance Indicators

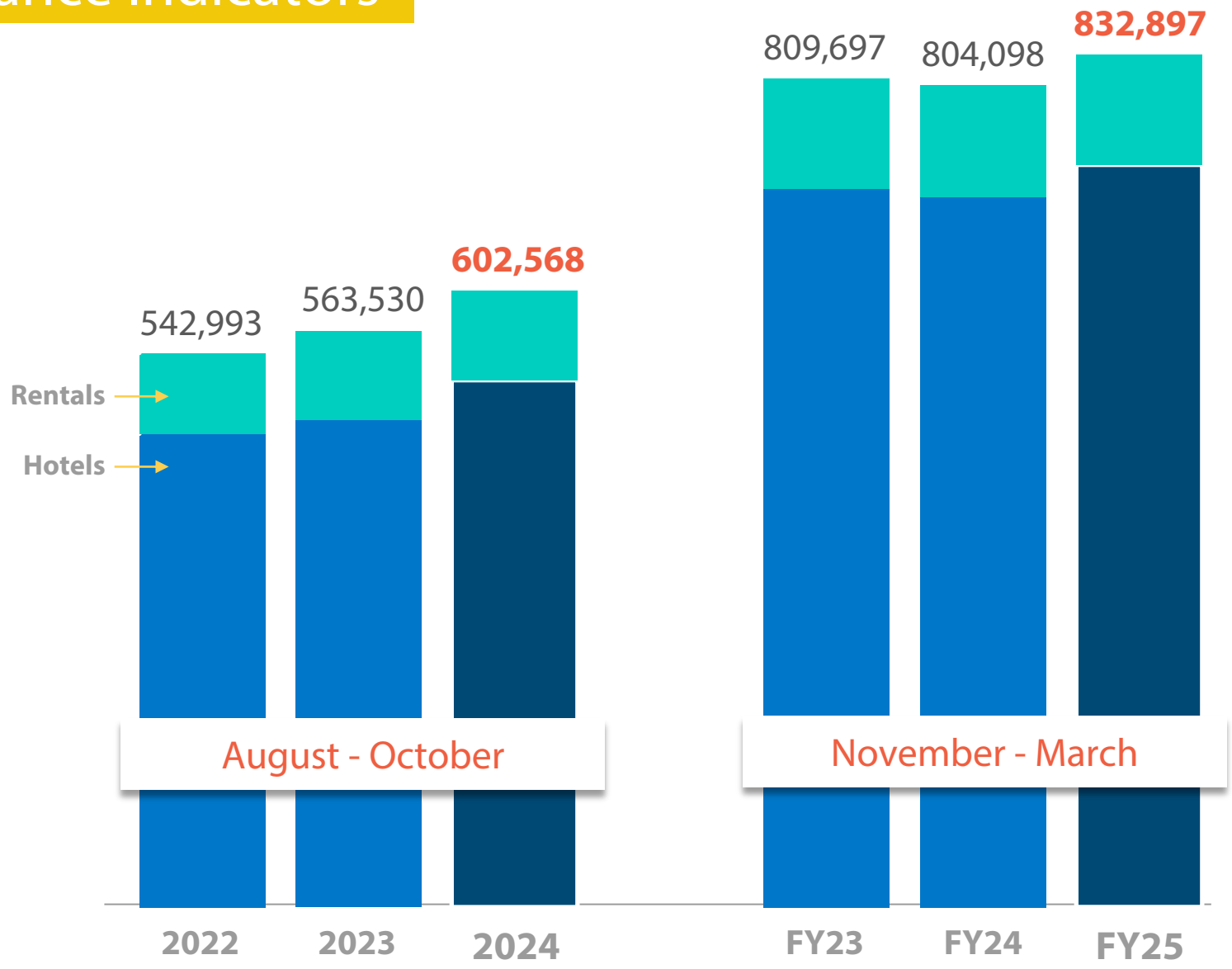
2. Increase overall number of annual inquiries from prospective visitors for information about the Pensacola area, increasing Visit Pensacola's database.



Source: Facebook – Landing Page Views, eNews Sign Ups, CTR from eNews & Guide ad sets. GA4 – Event Counts for Physical & Digital Guide Orders and eNews Signups. Oct – June.

OBJECTIVES / Key Performance Indicators

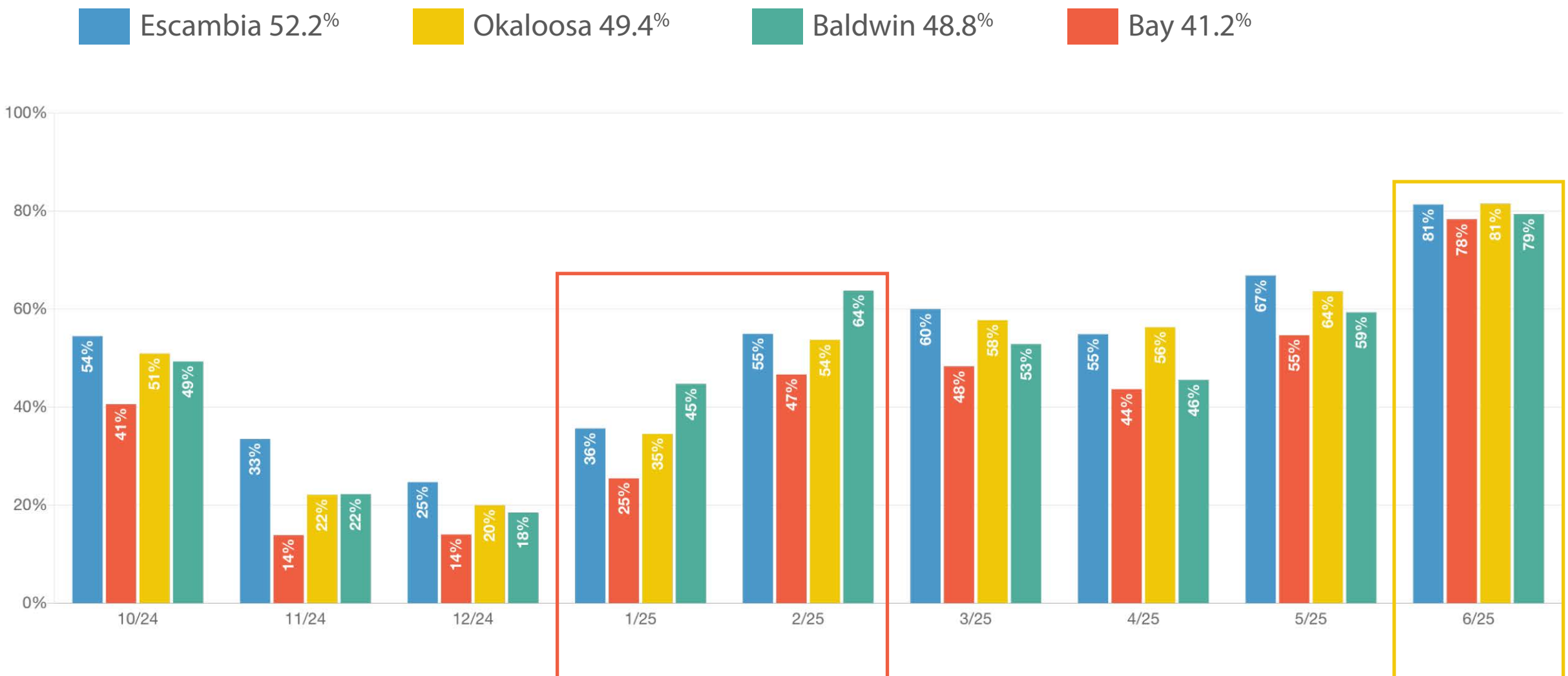
3. To increase the number of room nights during shoulder seasons: August to October and November to March.



Source: STR Demand + Key Data VR Nights year over year

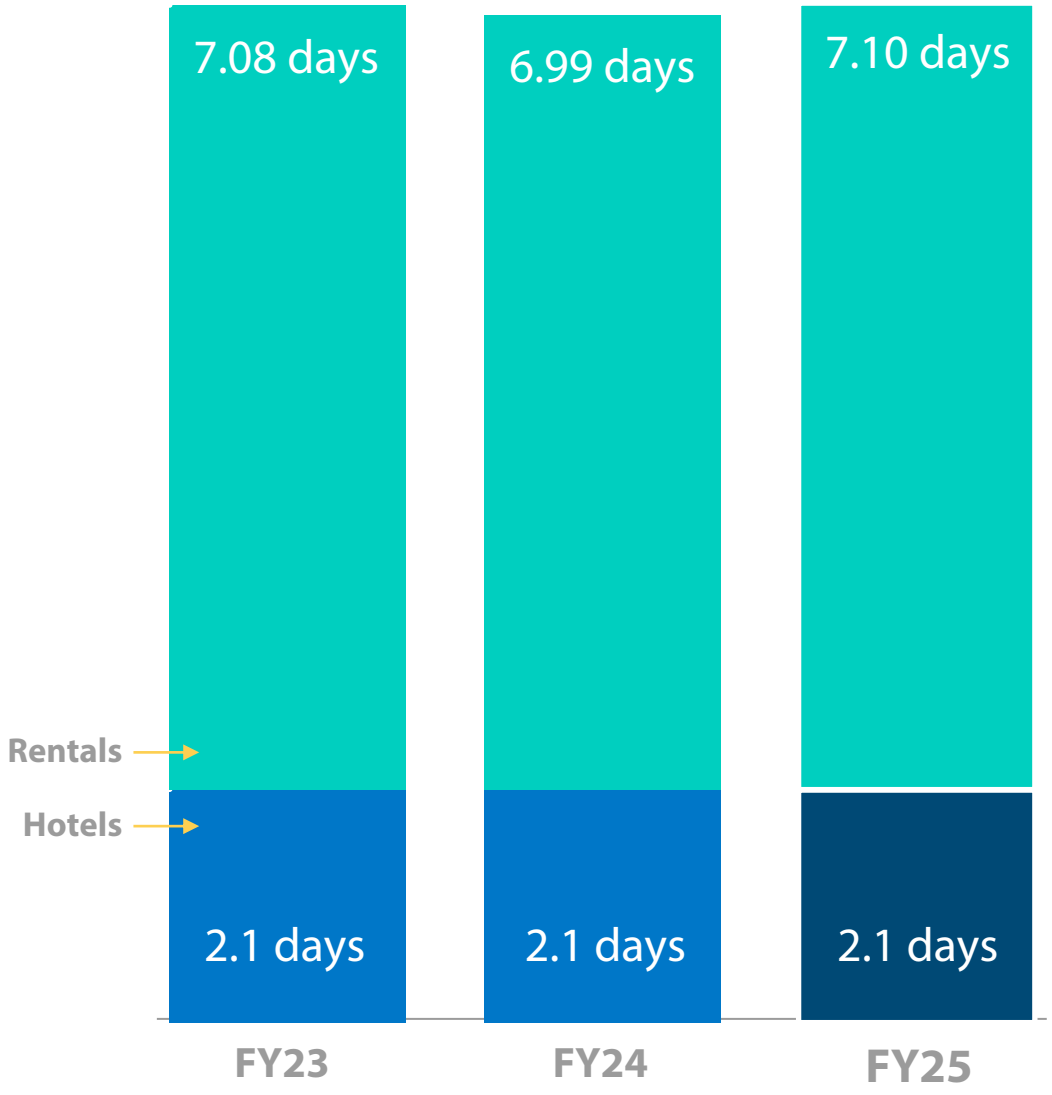
OBJECTIVES / Key Performance Indicators

Key Data Adjusted Paid Occupancy



OBJECTIVES / Key Performance Indicators

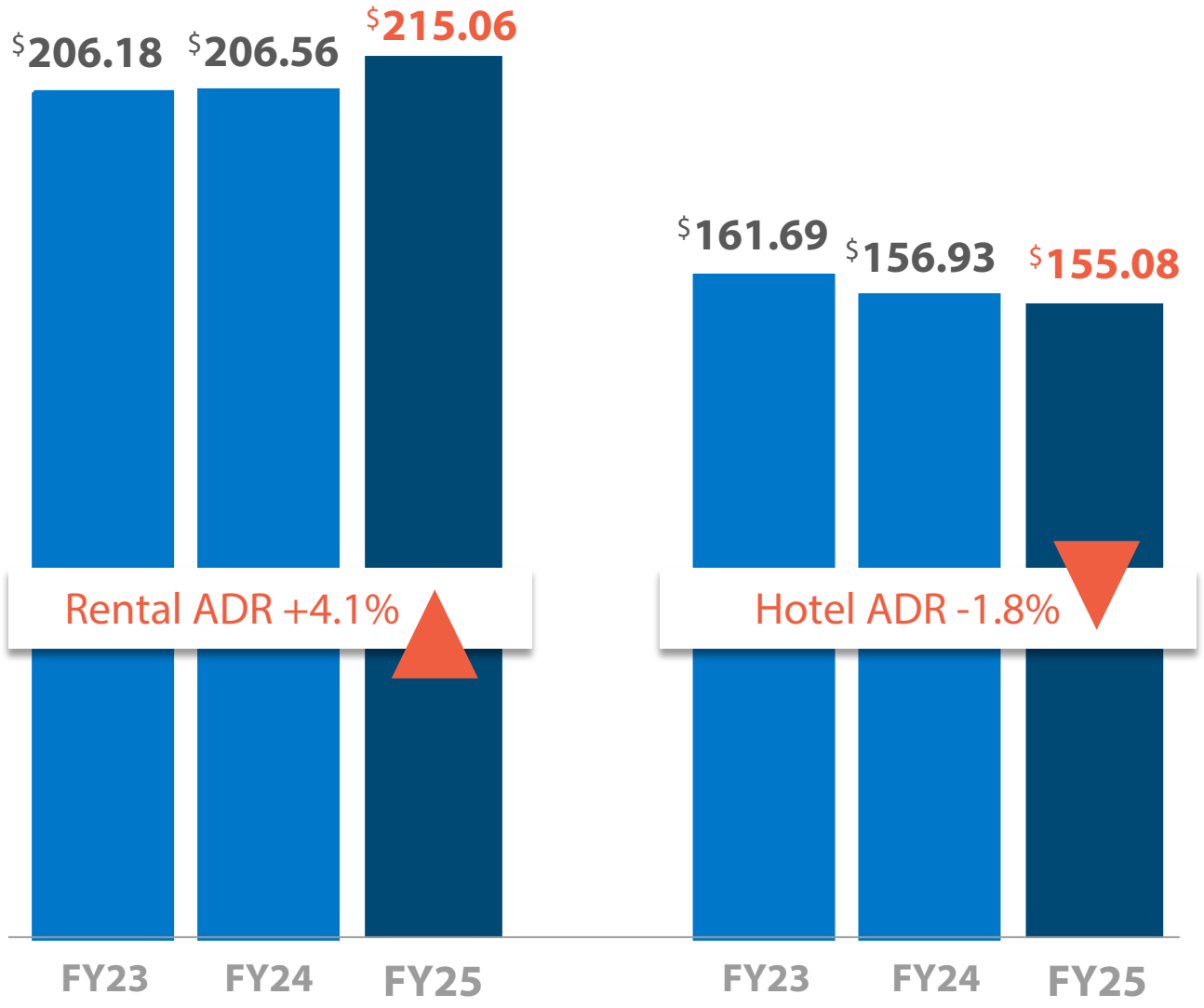
4. Increase Visitor stay length, growing in market spending to meet TDT collection and hotel/vacation rental revenue goals.



Source: Key Data Avg Length of Stay, Oct – June year over year

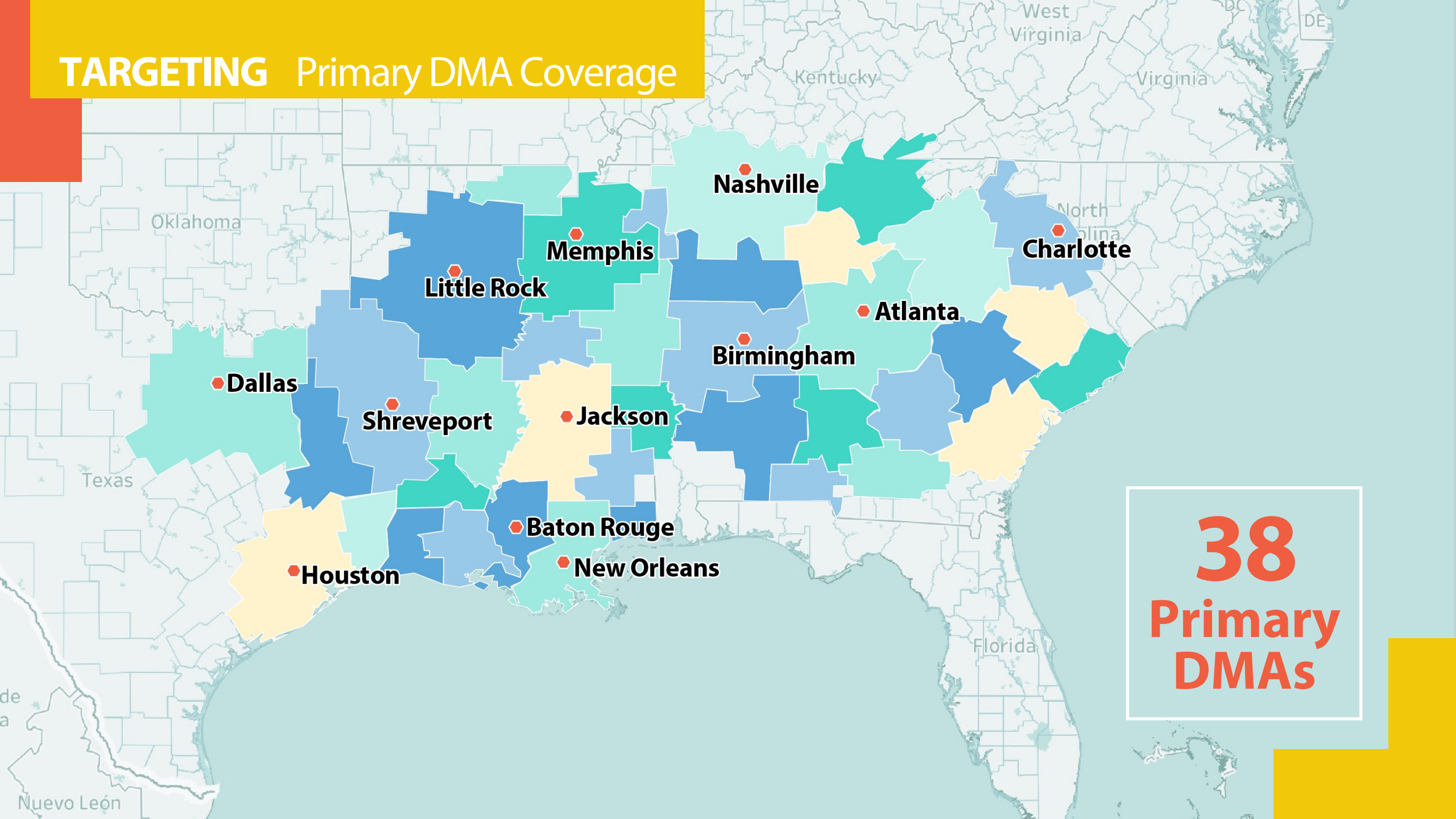
OBJECTIVES / Key Performance Indicators

4. Increase Visitor stay length, growing in market spending to meet TDT collection and hotel/vacation rental revenue goals.



Source: Key Data ADR, Oct – June year over year

TARGETING Primary DMA Coverage



TARGETING | fy25 Top Origin Markets

	Market	% of Visitation
1	New Orleans ↑	6.1%
2	Atlanta ↓	5.9%
3	Birmingham	5.5%
4	Nashville ↓	3.2%
5	Dallas-Ft. Worth ↓	3.1%
6	Panama City ↑	2.9%
7	Baton Rouge ↑	2.7%
8	Orlando ↑	2.5%
	Montgomery ↑	2.4%
10	Houston ↓	2.3%
11	Tampa	2.1%
12	Memphis ↓	2.0%
13	Biloxi-Gulfport	2.0%
14	Jackson MS	1.9%
15	Huntsville-Decatur	1.8%
16	Little Rock-Pine Bluff ↑	1.8%
17	Jacksonville	1.6%
18	St. Louis ↓	1.4%
19	Tallahassee	1.3%
20	Lafayette LA	1.1%
21	Shreveport ↑	1.1%
	Knoxville	1.0%
	Columbus	1.0%
	Chicago	1.0%
	Columbus GA	1.0%
26	Hattiesburg-Laurel	0.9%
27	Indianapolis ↓	0.9%

Source: Zartico Visitor Origin Markets July 2024 – June 2025

DATA ENHANCEMENTS

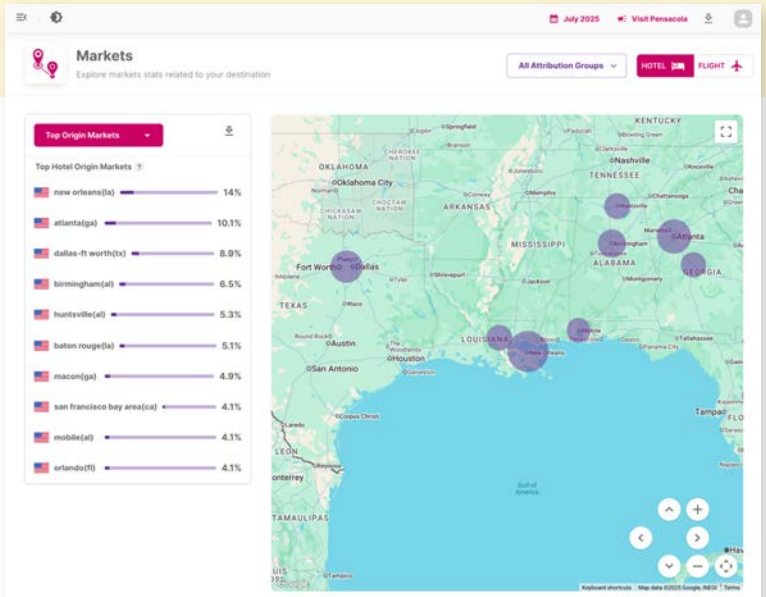
- Increased buying efficiency
- Refined audience targeting
- Improved ad positions
- Better understanding visitor behavior

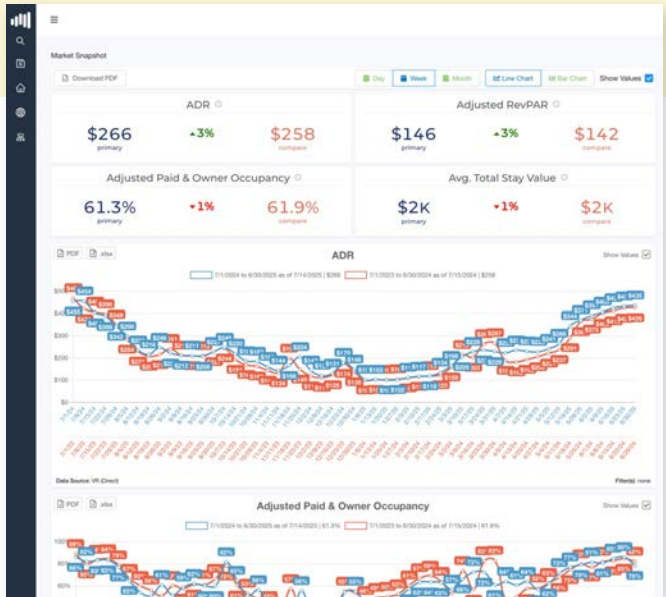
Magnite

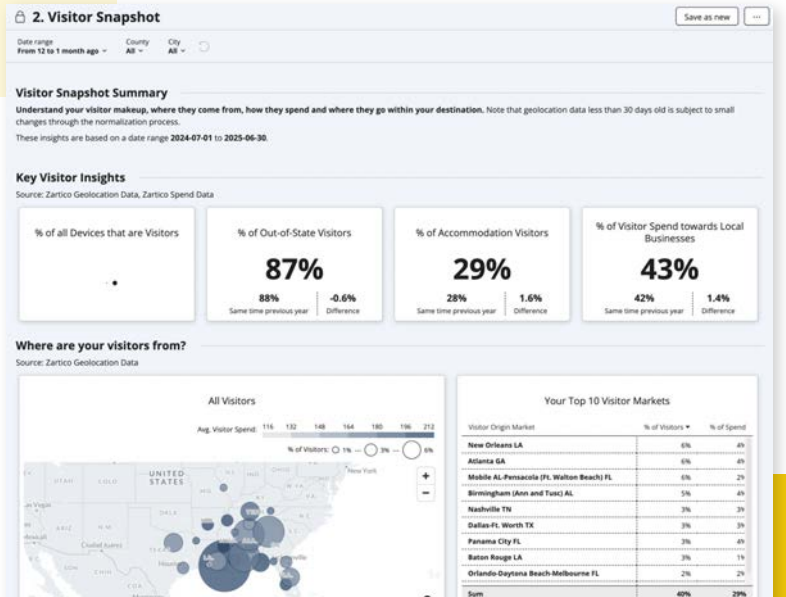
wiland

SRDS

Existing Data Partners: Adara, Key Data, Zartico, Downs and St. Germain








Evergreen Messaging
PRINT OPTIONS

PRINT OPTIONS



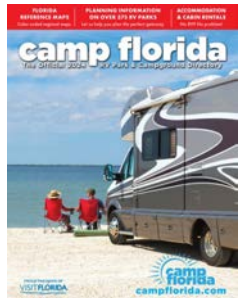












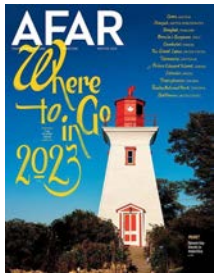
















































PRINT OPTIONS





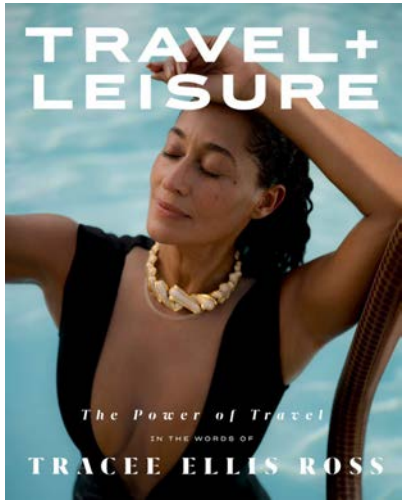












PRINT OPTIONS



January



December, April

Digital Content Package:
February - April



January



November, March

PRINT OPTIONS



March

Co-Branded Emails: Southern Living & Travel + Leisure
3x dates TBD



March



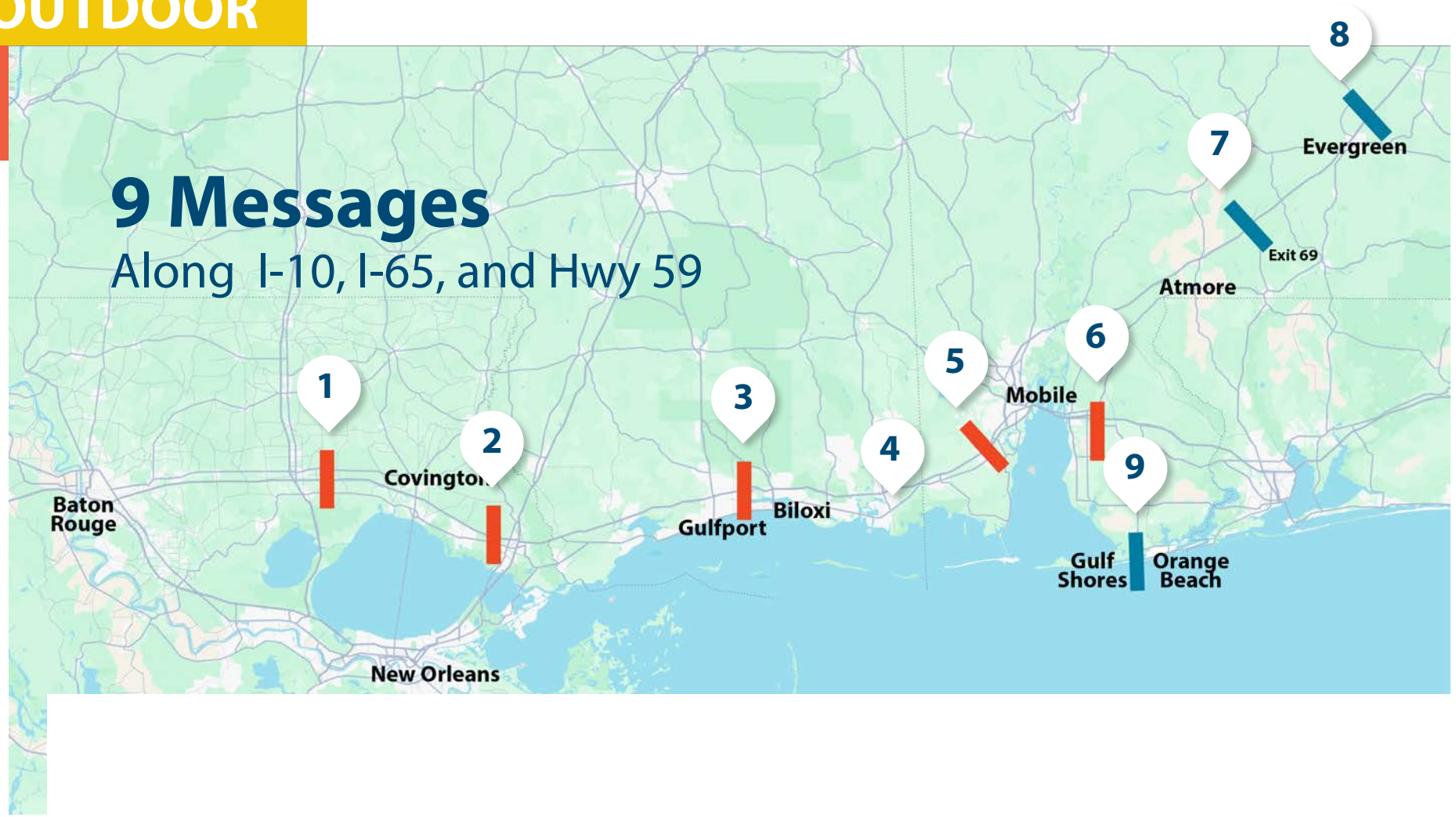
March



March


Evergreen Messaging
OUTDOOR

OUTDOOR


9 Messages
Along I-10, I-65, and Hwy 59
1
2
3
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9
Baton Rouge
Covington
Gulfport
Biloxi
Mobile
Atmore
Exit 69
Evergreen
Gulf Shores
Orange Beach
New Orleans


PERDIDO KEY





OUTDOOR


NATURALLY,
THE ANGELS LIVE
IN PARADISE.
HOME OF THE U.S. NAVY BLUE ANGELS
Pensacola


I-10'S MOST
RELAXING (AND
BEAUTIFUL) EXITS
Pensacola


Pensacola
UNPACK,
UNPLUG, UNWIND
AT EXIT 69...
THAT'S THE WAY TO BEACH.


MILES OF
WE TIME...
THAT'S THE WAY TO BEACH.
Pensacola


BEACHES,
BUSHWACKERS,
BLUE ANGELS
Pensacola


WORLD CLASS
BEACHES...
PERDIDO KEY
Pensacola

OUTDOOR



Programmatic Outdoor

Atlanta, Baton Rouge, Biloxi, Birmingham, Dallas, Houston, Memphis, Nashville, New Orleans

These targeted digital billboards let us show ads to the right people, in the right place, at the right time, reinforcing the TV messages running in these same markets.

February - May

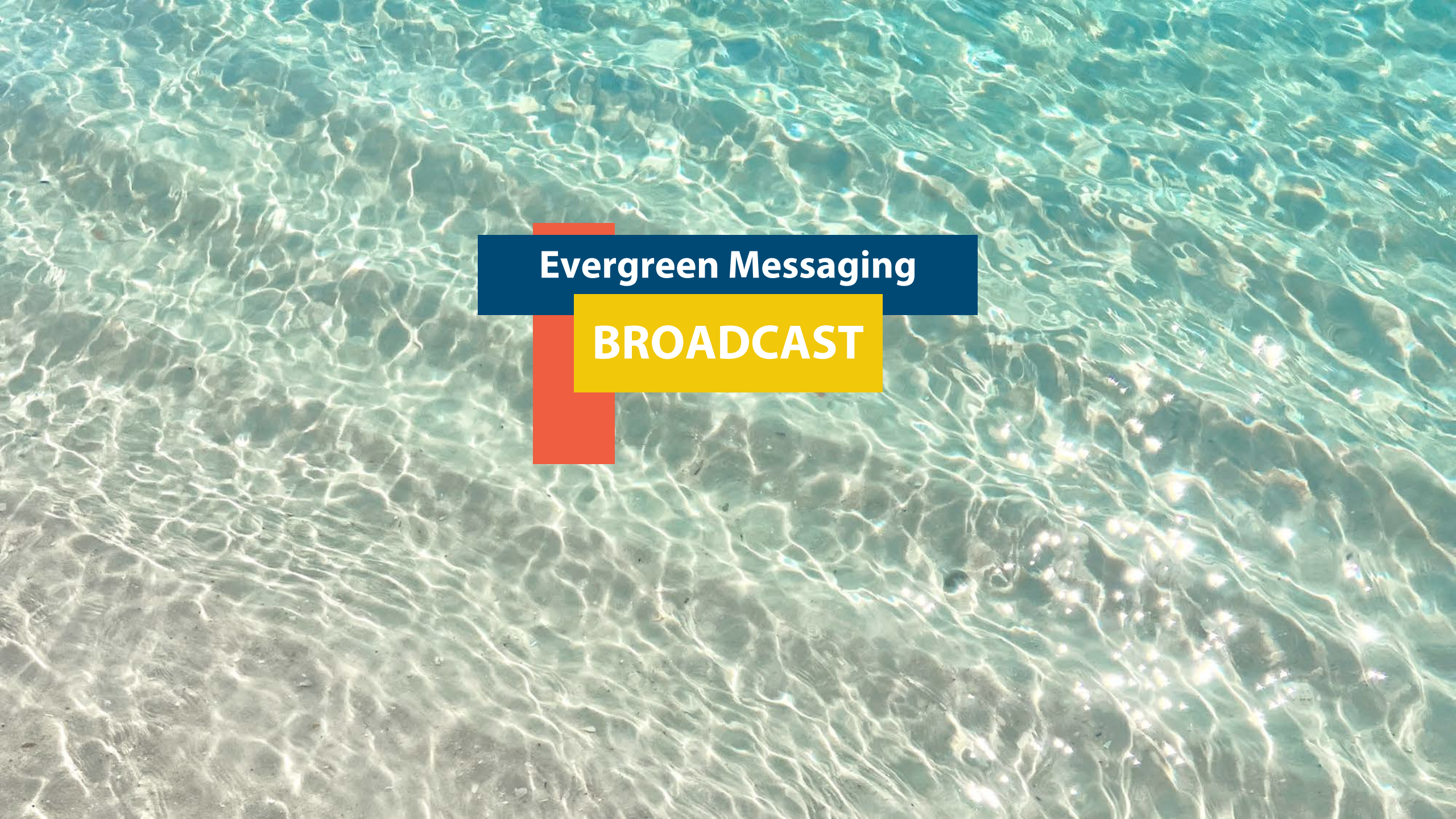








Saints-centered messages will run October – January in and around New Orleans.


Evergreen Messaging
BROADCAST

BROADCAST




wttw


KPRC
HOUSTON


NEWS 2
WKRN-TV | NASHVILLE


WFAA
8
abc


ACCNX
ESPN


FOX 26
KRIV · HOUSTON


CBS
TEXAS


FOX 5
WAGA · ATLANTA


WIAT
NEWS 42


LOCAL
33
WVLA


abc
33
40


FOX 13
WHBQ-TV • MEMPHIS


WGNO
NEW ORLEANS' VERY OWN


SEC
ESPN
NETWORK


WSB-TV
2
ATLANTA


abc
24
MEMPHIS


GPB


WFAA
8
abc
WFAA.com


FOX
CW
WXXV
25


5


WVTM
13


6WBRC


NewsChannel 5
NASHVILLE


WLOX


11
ALIVE


NEWS 3
CHANNEL
WREG-TV MEMPHIS, TN


WTVM
9
NEWS LEADER
abc


FOX 8
WVUE NEW ORLEANS


FOX 4
K D F W


KHOU 11


WMC
5
ACTION NEWS


WBRZ
2
abc


FOX 17
WZTV NASHVILLE


WAFB
9
LIVE + LOCAL


abc
13

BROADCAST


GPB


FOX 13
WHBQ-TV • MEMPHIS


4


WFAA
abc
WFAA.com


SEC
ESPN
NETWORK


WSB-TV
ATLANTA
2


WVTM
13


FOX 8
WVUE NEW ORLEANS


WLOX


KHOU 11


WBRZ
2
abc


4WWL

BROADCAST



106,443,093

IMPRESSIONS

February - May

BROADCAST

Streaming

SEC Network

Runs in all SEC Network Markets and streams on ESPN+, ESPN, ESPN 2, ESPN News, and ABC

18,770,000 impressions

August 2025 – January 2026

Georgia PBS

Nine stations covering the entire state.

6,572,000 impressions

February – May

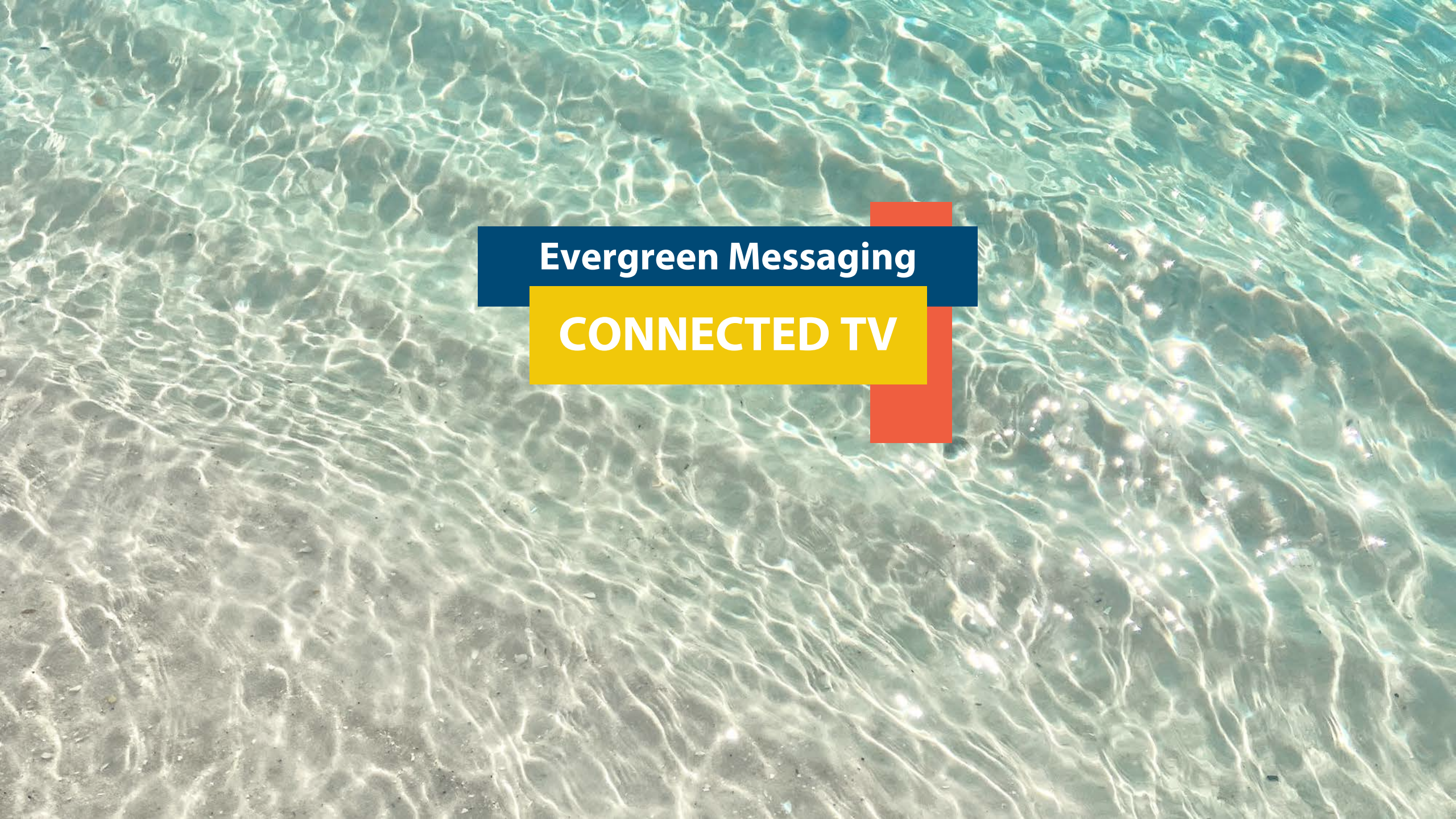
Spanish-Language Cable Buy

Dallas-Houston

Spanish speaking networks including CNN, Discovery, ESPN Deportes, FOXN, Univision, Telemundo and History

715,364 impressions

February - May


Evergreen Messaging
CONNECTED TV

CONNECTED TV

Multiple :15 Spots Run Year Round in 38 DMAs

YouTubeTV

NETFLIX

hulu

amazon prime video

Disney+

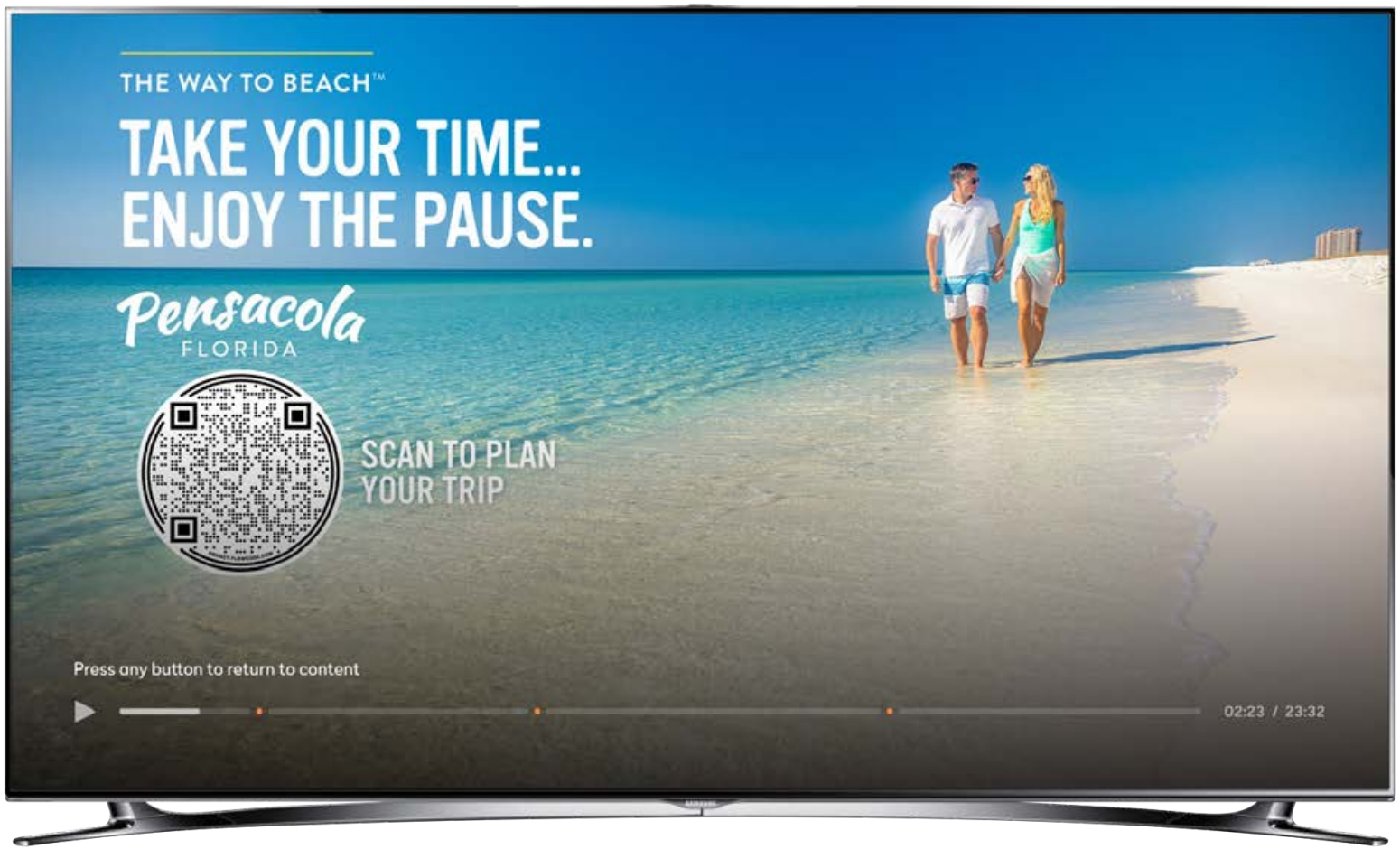
Paramount+

DIRECTV

HBO max

peacock

CONNECTED TV | Pause Ads



peacock

These ads take over the screen after a video has been paused for more than five seconds. This is non-intrusive way to engage audiences on the largest screen in the home.


Evergreen Messaging
DIGITAL

DIGITAL Current Partners

Google Display & Video 360

PadSquad™

MiQ

ADARA

SOJERN
Engage Travelers

KAYAK

Expedia®

priceline

Booking.com

DIGITAL Current Partners

Google Display & Video 360

PadSquad™

MiQ





ADARA

SOJERN
Engage Travelers

KAYAK



Expedia®

priceline

Booking.com



DIGITAL Partner Highlights

PadSquad™

High Impact Ad Units

These include still or video graphics, unique ad units, and curated placements in premium publishers.

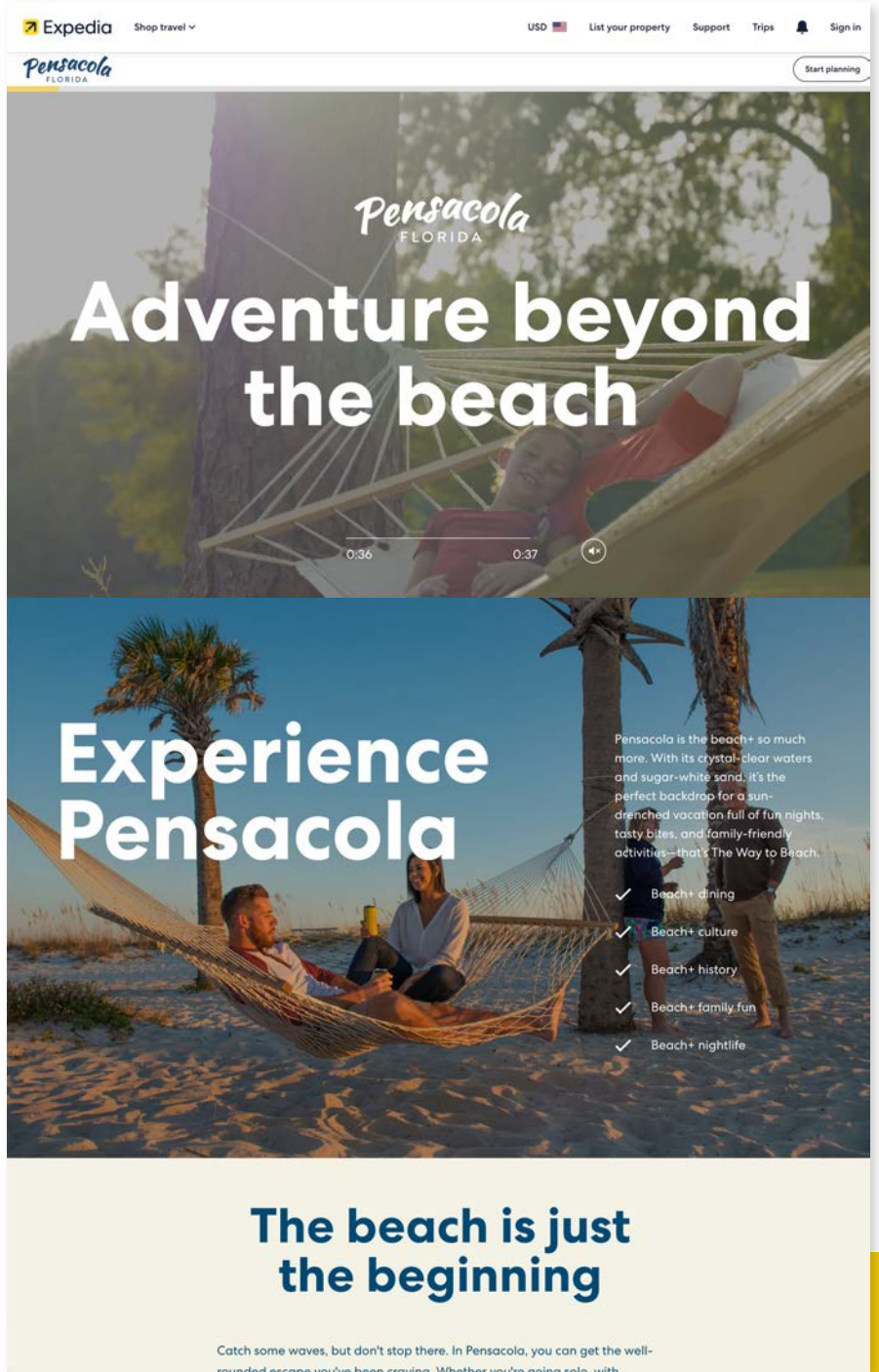


DIGITAL Partner Highlights

Expedia®

Shoppable Landing Page

This negotiated added-value program adds a premium landing page experience. It extends our content beyond room-night booking and includes dining, art, nightlife, and history.



DIGITAL Partner Highlights

SRDS

Direct Publisher Digital Purchasing

Streamlining digital ad buying across websites, programmatic media, and networks saves time and expands opportunity. Enhanced search tools, traffic data, and access to 17,000+ sites, lets us discover new inventory, and make informed decisions faster.

The New York Times

Modern Luxury Houston

D

Atlanta Magazine

AL.com

The Atlanta Journal-Constitution

Nashville Lifestyles

New Orleans Magazine

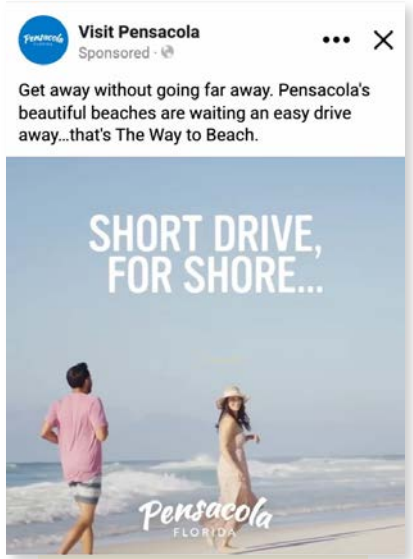
225 Magazine

DIGITAL Partner Highlights

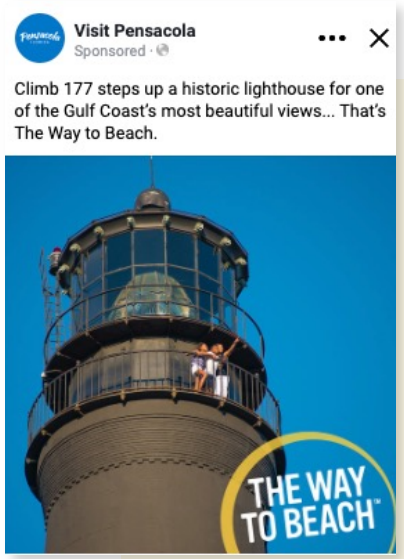
Full-Funnel Success

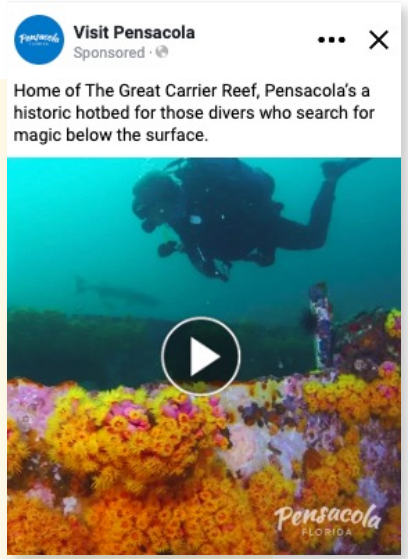
Meta campaigns cover the marketing funnel from Inspiration to Affinity.

fy25 delivered significant improvement in efficiency and reach and lowered spend.

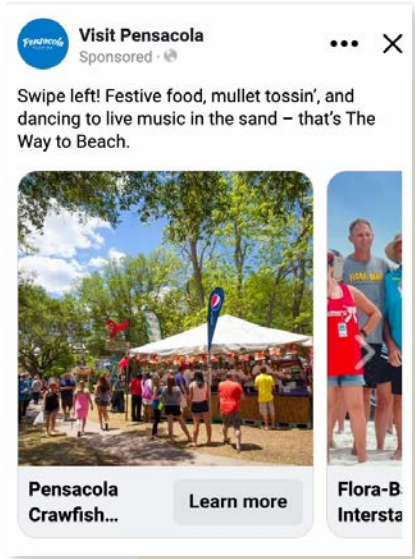


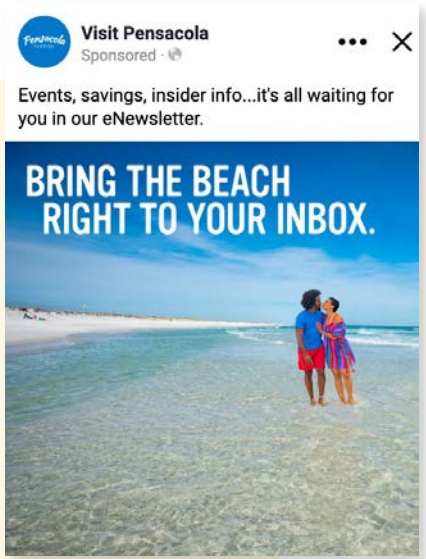
awareness





awareness/consideration





consideration



affinity

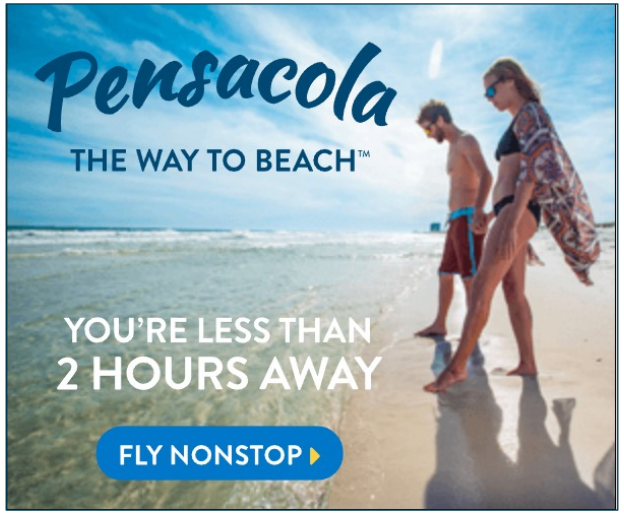

MESSAGING

MESSAGING | Always On



Audience-Specific Targeting

Combine contextual targeting with travel data to connect with LGBTQ+ and African American audiences.



Direct Flight

Charlotte, Chicago, Dallas, Denver, Houston, Washington

Inspiration, engagement, and action, stage digital campaign



MICE

Use digital business-to-business publications, native Advertising, and LinkedIn to connect with meeting planners.

MESSAGING | Always On

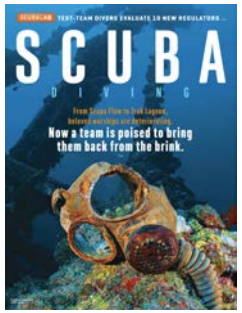
Interest Markets

History, Fishing, Diving, Foodies, Birding, Sailing/Boating

Inspiration and engagement stage native and social media ads combine with select print, content and site ad partnerships. Unique CTV ad units will extend the reach of social media advertising efforts.



Extending Social Media Ads to the CTV Space



Scuba Diving Magazine

- November, December, April full page ads
- 910,000 digital/social/email impressions driving traffic to the Pensacola interactive digital adventure guide
- Scuba Diving influencer promotion



Living Bird / AllAbout Birds.org

- Winter, Spring, Summer, Fall full page ads
- 71,428 digital display impressions per month

MESSAGING | Seasonal Pushes



Winter Visitors

Chicago, Grand Rapids, Indianapolis, Minneapolis, Milwaukee, and St. Louis, plus, Michigan, Indiana, Wisconsin

Full funnel messaging using digital, social, cable and broadcast TV, CTV, and print.

November 2025 - January 2026

Broadcast/Cable

October - December

6 Markets

12,808 Spots

28,140,946 Impressions

Hallmark Channel Countdown to Christmas

Sponsor in 6 Markets

Print

November, March



Digital

November - January

Mid and low funnel multi-tactic buys

MESSAGING | Seasonal Pushes



Early Birds

Chicago, Grand Rapids, Indianapolis, Minneapolis, Milwaukee, and St. Louis, plus Michigan, Indiana, Wisconsin

Use digital and cable TV to connect with November to March travelers in their planning phase.

August – October 2026

Broadcast/Cable

August + September 2026

6 Markets

8,050 Spots

19,463,350 Impressions

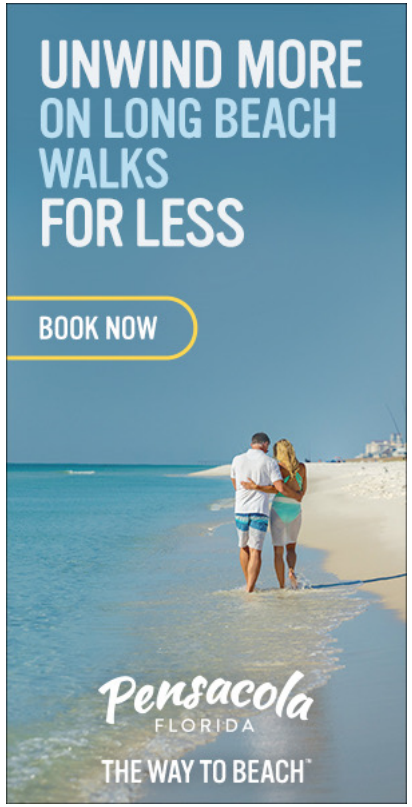
Digital

August – October 2026

Mid and low funnel multi-tactic buys

MESSAGING | Seasonal Pushes

These efforts work to address supply growth and drive bookings. Creative will feature families and couples for both.



Value Focus

Messages positioning the area as an accessibly priced beach getaway will run with low funnel/booking vendors.

February – April 2026

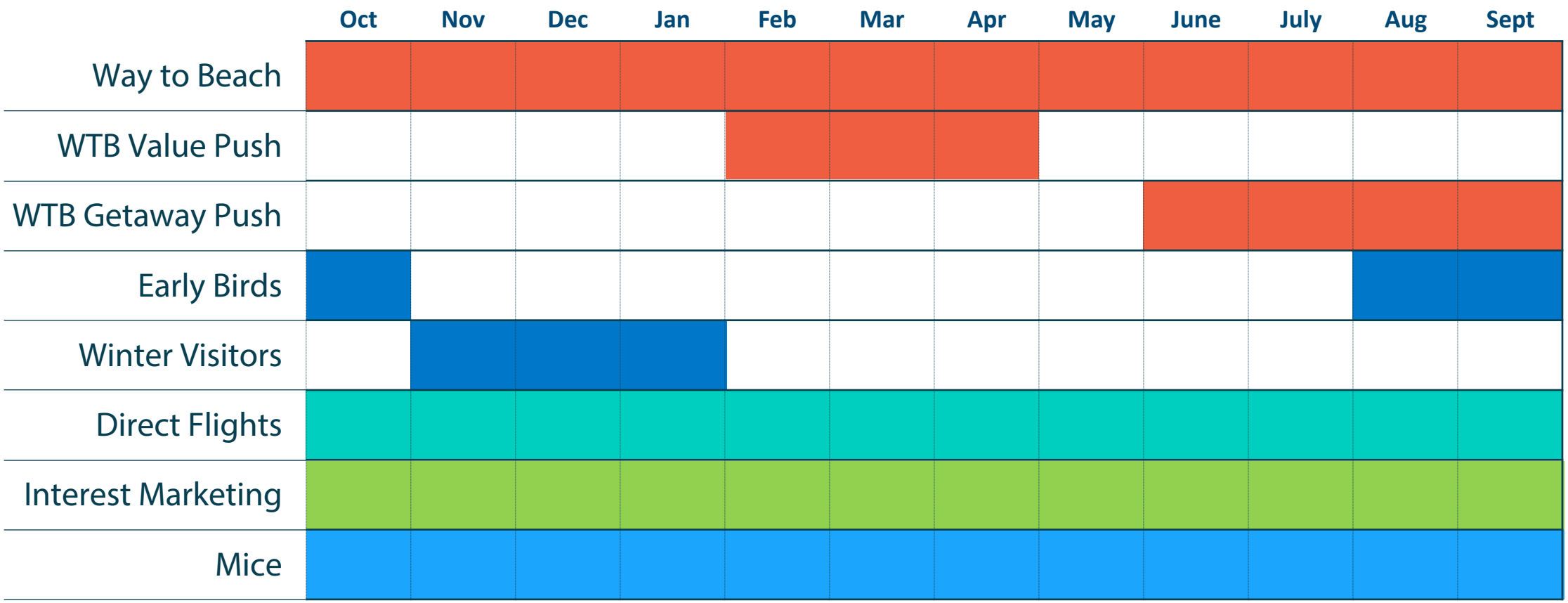


Quick Trip Focus

Remind potential travelers how close they are to a beach getaway. Multi-tactic campaign will run in a 350-mile donut, with emphasis in select markets.

June - September 2026

MESSAGING | Calendar Overview




PROMOTIONS

PROMOTIONS

The Saints Way to Beach



Year two of a three-year awareness and consideration partnership that connects with 4.5 million Saints fans across Louisiana, Mississippi, and south Alabama.

Year Round

- In-Game Message Board Signage during pre-season and regular season games
- Presenting Partner of The Saints Coaches Show which runs on Mondays throughout the season.
- Twenty :30 in-game radio spots
- Trip Giveaway Social Media Campaign
- Season-long social media platform taking advantage of 8.8 million followers across Saints Instagram, X, and Facebook.
- Designated as “Proud Beach of the New Orleans Saints”

PROMOTIONS

The Saints Way to Beach



CarVertise®

Ten wrapped ride-share vehicles will add mileage to our Saints partnership around New Orleans.

October-November 2025

- Trip Giveaway promoted with digital ads served to riders and 3" x 5" cards handed out in cars
- Swarms around Saints games



PROMOTIONS

The Saints Way to Beach

Additional efforts to build awareness and make the most of our Proud Beach designation

- **CTV**
- **Local Broadcast**
- **Digital Outdoor**





FOX 8 WVUE NEW ORLEANS

4WWL

PROMOTIONS OPTIONS

New Orleans Pelicans

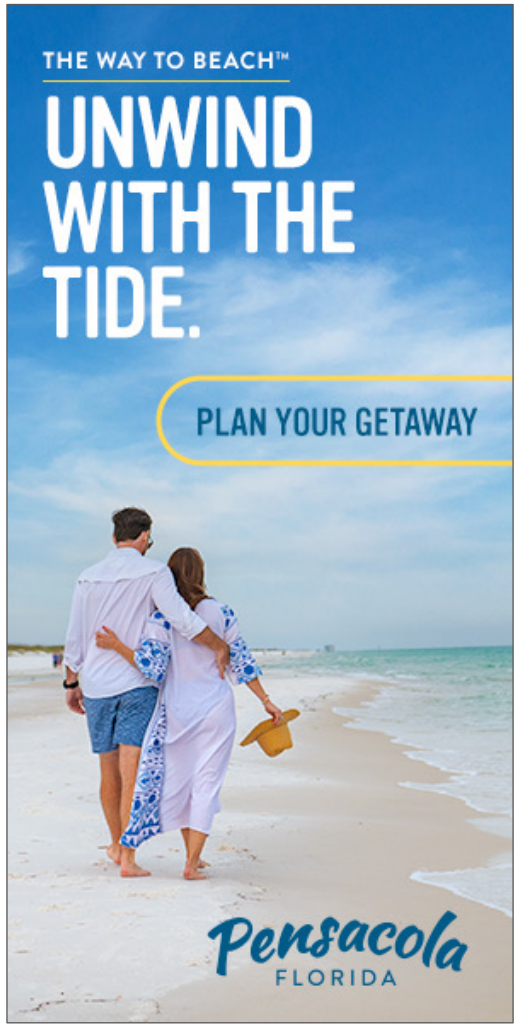
Visit Pensacola to be the Proud Beach of the New Orleans Pelicans.

- Courtside Signage – Signage will be visible for a minimum of at least one minute for full season of the Pelicans Home Games
- Exterior Marquee – Six months of digital signage on the mega board's attached to the Smoothie King Center.
- Social Media – One post per game on the New Orleans Pelicans X and Instagram

NEW ORLEANS
PELICANS



PROMOTIONS



Alabama Sponsorship

In-stadium exposure, Crimson Tide Radio Network, print, digital impressions

October – December 2025 (fy25 runs August-September)

- Football Stadium-Wide LED Ribbonboards
- Crimson Tide Radio Network – 9,000 spots
- Presenting Sponsor of 1 Away Game Football Broadcast
- Alumni Magazine full page, full color ad
- Digital Ad Campaign on RollTide.com

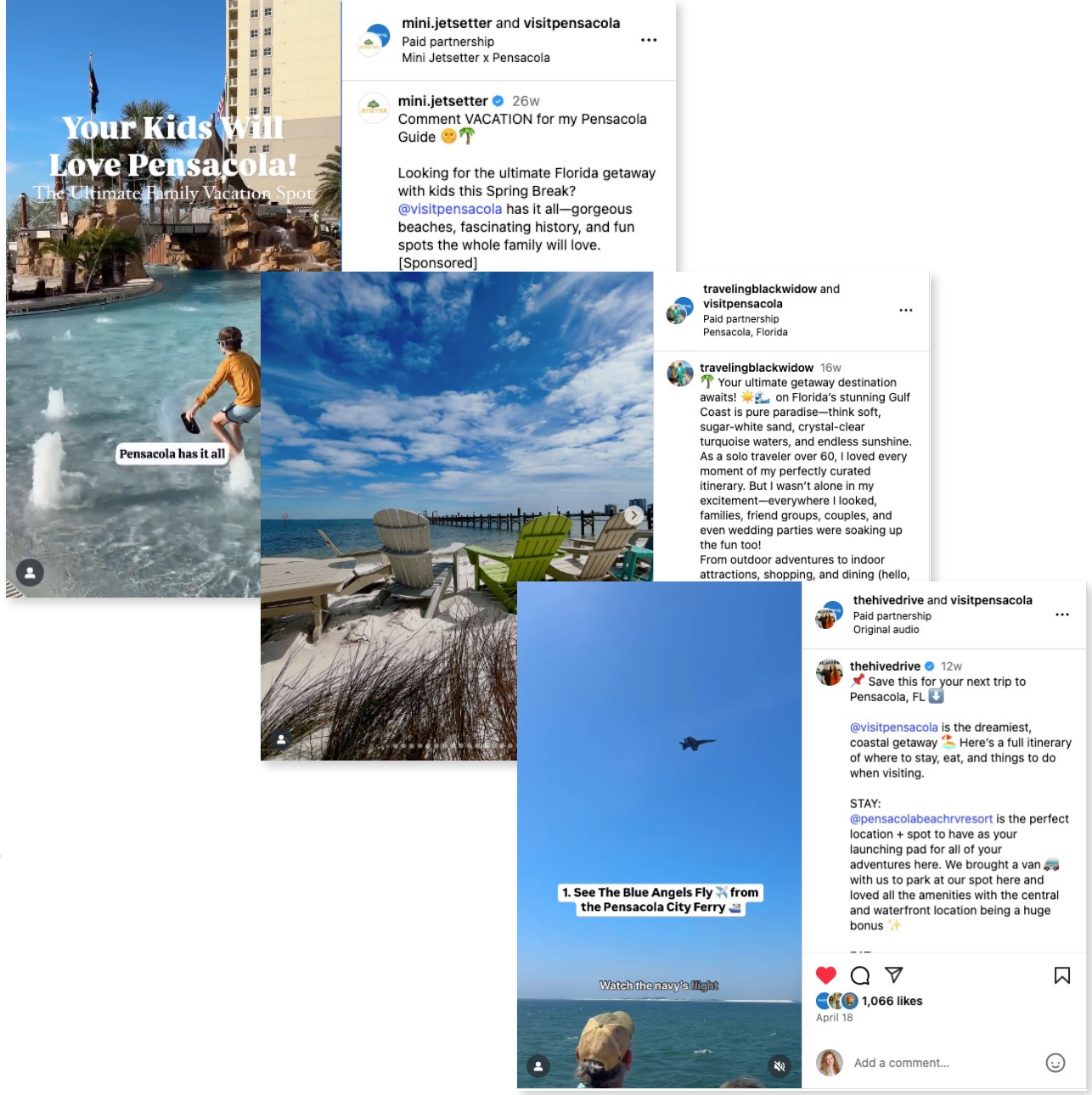


PROMOTIONS

Influencer Marketing

- Up to 10 influencers, each promoting a central theme: food, couple travel, family travel, outdoor adventure, arts & culture, etc.
- Fall/Winter Origin markets: Chicago, Indianapolis, Grand Rapids, St. Louis, Atlanta
- Spring/Summer Origin markets: Atlanta, Nashville, Houston, Dallas

October – November 2025,
February – May, August – September 2026



Seafood Rodeo

Public relations event centered around a fishing trip for 16 is promoted to Garden & Gun audience via print, digital, social, and email

OPTION 1

Multi-course meal featuring one chef from each of the past events and showcases mixologists from past events

OPTION 2

A celebrity chef from the pages of G&G travels to Pensacola to collaborate with a local chef and restaurant. The celebrity chef will amplify the event through his/her following, drawing out-of-market visitors



GARDEN & GUN

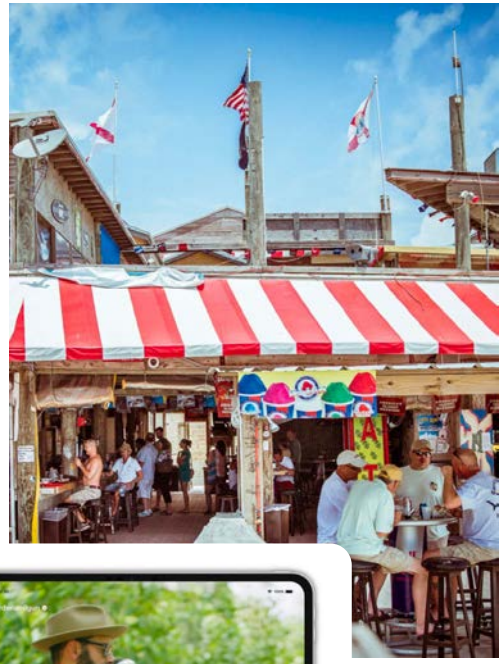
PROMOTIONS

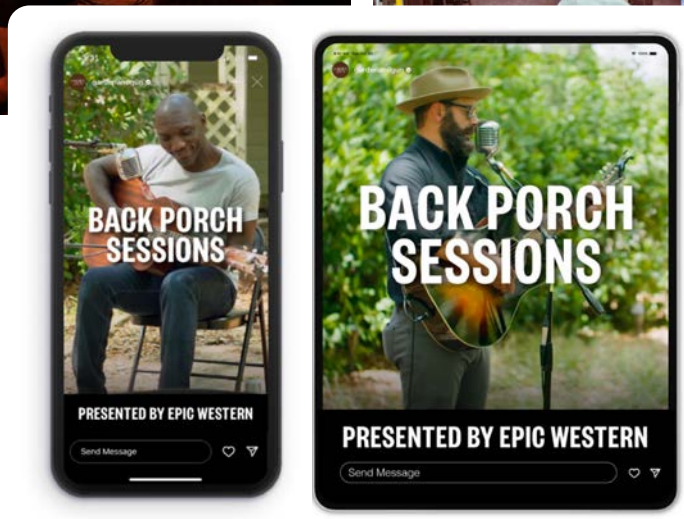
In-Pensacola Activation

Back Porch Session

- Format: Ticketed Concert & Dinner for 50-60 attendees
  Talent: Up-and-coming musical act selected by the G&G editorial team + a Pensacola-based chef
- Back Porch Session “on location” featuring a select editorially approved artist or band
- Performance is filmed and published on G&G channels
  - Website, YouTube (full session)
  - Facebook, Instagram, TikTok (1-1:30 highlight video)
- Visit Pensacola covers venue fees







GARDEN & GUN

PROMOTIONS

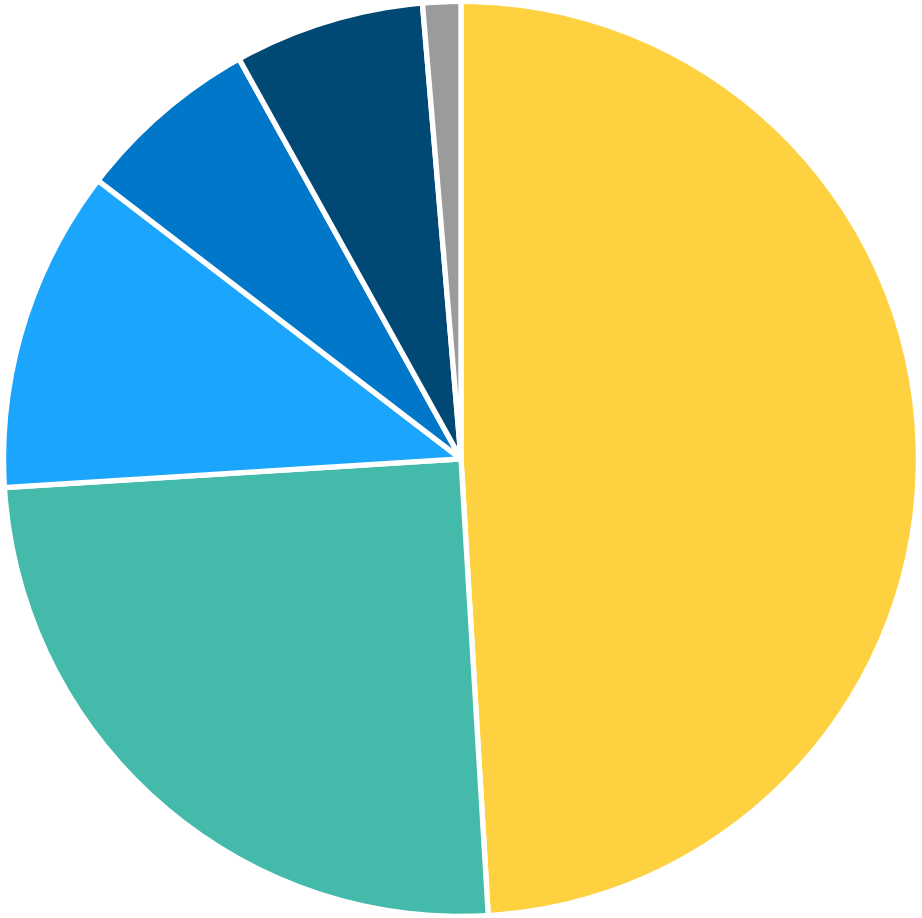
Scuba Diving Magazine
PADI Media

Terry Ward – Travel Writer, Influencer and Brand Ambassador – will discover How To Beach & Dive In Pensacola

- Includes 1x Instagram Reel per day to personal channels
  2 x stories to personal channels
- PADI Promotion: 5 X Instagram Reel Ads (120,00 video views) 750-word custom article on ScubaDiving.com for 12-months
- Inclusion in eNews to 90,000 subscribers
- 30,000 Facebook post ad impressions



BUDGET ALLOCATIONS



- Digital = 49%
- Broadcast = 25%
- CTV = 11%
- Promotions = 7%
- Print = 7%
- Outdoor = 1%


FY26
Marketing Overview
Pensacola
FLORIDA

JASON R LOEFFLER CPA PA
9515-A HOLSBERRY RD
PENSACOLA, FL 32534
850-478-6811

July 30, 2024

Visit Pensacola, Inc.
1401 E Gregory Street
Pensacola, FL 32502

Dear Client:

Your 2022 Federal Return of Organization Exempt from Income Tax will be electronically filed with the Internal Revenue Service upon receipt of a signed Form 8879-TE - IRS e-file Signature Authorization. No tax is payable with the filing of this return.

Please be sure to call us if you have any questions.

Sincerely,

Jason Loeffler

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

A For the 2022 calendar year, or tax year beginning 10/01 , 2022, and ending 9/30 , 20 2023

B Check if applicable:
- [ ] Address change
- [ ] Name change
- [ ] Initial return
- [ ] Final return/terminated
- [ ] Amended return
- [ ] Application pending

C
Visit Pensacola, Inc.
1401 E Gregory Street
Pensacola, FL 32502

D Employer identification number
46-3684826

E Telephone number
(850) 434-7626

G Gross receipts $ 13,318,731.

F Name and address of principal officer:
Same As C Above

H(a) Is this a group return for subordinates? [ ] Yes [X] No

H(b) Are all subordinates included? [ ] Yes [ ] No
If "No," attach a list. See instructions.

H(c) Group exemption number

I Tax-exempt status: [ ] 501(c)(3) [X] 501(c) (6) (insert no.) [ ] 4947(a)(1) or [ ] 527

J Website: www.visitpensacola.com

K Form of organization: [X] Corporation [ ] Trust [ ] Association [ ] Other

L Year of formation: 2013

M State of legal domicile: FL

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: To promote the common business interests of Escambia County, Florida's tourism industry, and to unify the private sector, visitor, tourism, meeting and convention interests of the various incorporated and unincorporated areas of Escambia County.

2 Check this box [ ] if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	11
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	11
5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	20
6	Total number of volunteers (estimate if necessary)	6	0
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	11,343,060.	13,165,989.
9	Program service revenue (Part VIII, line 2g)	17,377.	21,456.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	156,573.	131,286.
12	Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	11,517,010.	13,318,731.

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
14	Benefits paid to or for members (Part IX, column (A), line 4)		
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,018,852.	1,248,475.
16a	Professional fundraising fees (Part IX, column (A), line 11e)		
b	Total fundraising expenses (Part IX, column (D), line 25)		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	10,351,725.	11,817,720.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	11,370,577.	13,066,195.
19	Revenue less expenses. Subtract line 18 from line 12	146,433.	252,536.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	2,855,357.	2,850,802.
21	Total liabilities (Part X, line 26)	1,418,491.	1,161,400.
22	Net assets or fund balances. Subtract line 21 from line 20	1,436,866.	1,689,402.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

COPY

Sign Here

Signature of officer — Date

Darien Schaefer — President
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name: Jason Loeffler	Preparer's signature: Jason Loeffler	Date: 7/30/24	Check [ ] if self-employed; PTIN: P01290836
Firm's name: Jason R Loeffler CPA PA			Firm's EIN: 46-1416272
Firm's address: 9515-A Holsberry Rd, Pensacola, FL 32534			Phone no. 850-478-6811

May the IRS discuss this return with the preparer shown above? See instructions [X] Yes [ ] No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III ☐

1 Briefly describe the organization's mission:

To promote the common business interests of Escambia County, Florida's tourism industry, and to unify the private sector, visitor, tourism, meeting and convention interests of the various incorporated and unincorporated areas of Escambia County.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ including grants of $) (Revenue $)

Our research has shown fiscal year 2022 increases across the board in total visitors of 2,509,100 people (up 1.1%), visitor spending of $1,309,013,600 (up 4.4%) and economic impact of $2,011,337,500 (up 3.9%). For every dollar ($1) invested in our tourism marketing, $29.28 is returned to local businesses through visitor spending and $1.76 is returned to Escambia County government in tax revenue. Tourism represents 22,000 jobs in Escambia County.

4b (Code:) (Expenses $ including grants of $) (Revenue $)

4c (Code:) (Expenses $ including grants of $) (Revenue $)

4d Other program services (Describe on Schedule O.)
(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses 0.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1		X
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions	2		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	X	
b	Did the organization report an amount for investments – other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments – program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If a "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	4		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		X	

Part V **Statements Regarding Other IRS Filings and Tax Compliance** *(continued)*

			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. 2a 20			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		
d	If "Yes," indicate the number of Forms 8282 filed during the year 7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders 11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b			
c	Enter the amount of reserves on hand 13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		X
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17		

Part VI Governance, Management, and Disclosure. *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI X

Section A. Governing Body and Management

			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year 1a	11		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.			
b	Enter the number of voting members included on line 1a, above, who are independent 1b	11		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? 2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? 3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets? 5			X
6	Did the organization have members or stockholders? 6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? 7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? 7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a	The governing body? 8a		X	
b	Each committee with authority to act on behalf of the governing body? 8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O* 9			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates? 10a			X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? 10b			
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11a			X
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990. See Schedule O			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13* 12a		X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12b		X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done* ... See Schedule O 12c		X	
13	Did the organization have a written whistleblower policy? 13		X	
14	Did the organization have a written document retention and destruction policy? 14			X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official .. See Schedule O 15a		X	
b	Other officers or key employees of the organization 15b			X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? 16a			X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? 16b			

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed None

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. See Schedule O

20 State the name, address, and telephone number of the person who possesses the organization's books and records.

Wondwossen Samuel 1401 E Gregory Street Pensacola FL 32502 (850) 434-7626

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII. ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☒ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Darien Schaefer President	40 0				X			159,920.	0.	0.
(2) Greg Harris Trustee	1 0	X						0.	0.	0.
(3) Jay Bhakta Trustee	1 0	X						0.	0.	0.
(4) Terry Branch Trustee	1 0	X						0.	0.	0.
(5) Ali Green Trustee	1 0	X						0.	0.	0.
(6) Sid Williams-Heath Treasurer	1 0	X		X				0.	0.	0.
(7) Tim Carn Trustee	1 0	X						0.	0.	0.
(8) Amanda Mills Trustee	1 0	X						0.	0.	0.
(9) Warren Sonnen Trustee	1 0	X						0.	0.	0.
(10) Dae Patel Trustee	1 0	X						0.	0.	0.
(11) Rachel Gillette Vice-Chair	1 0	X		X				0.	0.	0.
(12) Brent Lane Chairman	1 0	X		X				0.	0.	0.
(13)										
(14)										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b **Subtotal**								159,920.	0.	0.
c **Total from continuation sheets to Part VII, Section A**								0.	0.	0.
d **Total (add lines 1b and 1c)**								159,920.	0.	0.

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 1

		Yes	No
3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization 0

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants, and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b	141,695.			
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	13,024,294.			
	g Noncash contributions included in lines 1a-1f	1g				
	h **Total.** Add lines 1a-1f		13,165,989.			
Program Service Revenue		Business Code				
	2a Event Revenue	900099	21,456.	21,456.		
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g **Total.** Add lines 2a-2f		21,456.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)					
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
		(i) Real	(ii) Personal			
	6a Gross rents 6a					
	b Less: rental expenses 6b					
	c Rental income or (loss) 6c					
	d Net rental income or (loss)					
		(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory 7a					
	b Less: cost or other basis and sales expenses 7b					
	c Gain or (loss) 7c					
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18 8a					
	b Less: direct expenses 8b					
	c Net income or (loss) from fundraising events					
	9a Gross income from gaming activities. See Part IV, line 19 9a					
	b Less: direct expenses 9b					
	c Net income or (loss) from gaming activities					
	10a Gross sales of inventory, less returns and allowances 10a					
	b Less: cost of goods sold 10b					
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Business Code				
	11a Advertising Revenue	519200	131,286.	131,286.		
	b					
	c					
	d All other revenue					
	e **Total.** Add lines 11a-11d		131,286.			
	12 **Total revenue.** See instructions		13,318,731.	152,742.	0.	0.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	159,920.	0.	0.	0.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
7 Other salaries and wages	985,470.	905,998.	79,472.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	103,085.	81,540.	21,545.	
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	39,290.	32,706.	6,584.	
12 Advertising and promotion	6,806,543.	6,806,355.	188.	
13 Office expenses	52,538.	43,651.	8,887.	
14 Information technology	32,997.	27,468.	5,529.	
15 Royalties				
16 Occupancy	114,095.	94,976.	19,119.	
17 Travel	127,257.	125,840.	1,417.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	41,300.	34,379.	6,921.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a Subrecipient Expenses	2,925,487.	2,853,356.	72,131.	
b Sponsorship	1,000,000.	1,000,000.		
c Marketing Research	410,180.	410,180.		
d Repairs & Maintenance	146,648.	122,074.	24,574.	
e All other expenses	121,385.	88,154.	33,231.	
25 **Total functional expenses.** Add lines 1 through 24e	13,066,195.	12,626,677.	279,598.	0.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

				(A) Beginning of year		(B) End of year
Assets	1	Cash — non-interest-bearing		885,086.	1	479,090.
	2	Savings and temporary cash investments			2	250,000.
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		1,870,715.	4	1,802,408.
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		99,556.	9	319,304.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 8,299.			
	b	Less: accumulated depreciation	10b 8,299.		10c	
	11	Investments — publicly traded securities			11	
	12	Investments — other securities. See Part IV, line 11			12	
	13	Investments — program-related. See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11			15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		2,855,357.	16	2,850,802.
Liabilities	17	Accounts payable and accrued expenses		1,355,533.	17	1,082,593.
	18	Grants payable			18	
	19	Deferred revenue		62,958.	19	78,807.
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D			25	
	26	**Total liabilities.** Add lines 17 through 25		1,418,491.	26	1,161,400.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		1,436,866.	27	1,689,402.
	28	Net assets with donor restrictions			28	
		Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds			29	
	30	Paid-in or capital surplus, or land, building, or equipment fund			30	
	31	Retained earnings, endowment, accumulated income, or other funds			31	
	32	Total net assets or fund balances		1,436,866.	32	1,689,402.
	33	Total liabilities and net assets/fund balances		2,855,357.	33	2,850,802.

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	13,318,731.
2	Total expenses (must equal Part IX, column (A), line 25)	2	13,066,195.
3	Revenue less expenses. Subtract line 2 from line 1	3	252,536.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,436,866.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,689,402.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R Part 200, Subpart F?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

Visit Pensacola, Inc.

Employer identification number

46-3684826

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)
☐ Protection of natural habitat
☐ Preservation of open space
☐ Preservation of a historically important land area
☐ Preservation of a certified historic structure

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

		Held at the End of the Tax Year
a Total number of conservation easements	2a	
b Total acreage restricted by conservation easements	2b	
c Number of conservation easements on a certified historic structure included in (a)	2c	
d Number of conservation easements included in (c) acquired after July 25, 2006 and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year _____

4 Number of states where property subject to conservation easement is located _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 $ _____

(ii) Assets included in Form 990, Part X $ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 $ _____

b Assets included in Form 990, Part X $ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment _____ %
b Permanent endowment _____ %
c Term endowment _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations	3a(i)		
(ii) Related organizations	3a(ii)		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		5,758.	5,293.	465.
e Other		2,541.	3,006.	-465.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)*				0.

Part VII Investments – Other Securities. N/A
Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total. *(Column (b) must equal Form 990, Part X, column (B) line 12.)*		

Part VIII Investments – Program Related. N/A
Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. *(Column (b) must equal Form 990, Part X, column (B) line 13.)*		

Part IX Other Assets. N/A
Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. *(Column (b) must equal Form 990, Part X, column (B) line 15.)*	

Part X Other Liabilities.
Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. *(Column (b) must equal Form 990, Part X, column (B) line 25.)*	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII. ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return. N/A

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return. N/A

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

SCHEDULE J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

Visit Pensacola, Inc.

Employer identification number

46-3684826

Part I Questions Regarding Compensation

		Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.		
	☐ First-class or charter travel		
	☐ Travel for companions		
	☐ Tax indemnification and gross-up payments		
	☐ Discretionary spending account		
	☐ Housing allowance or residence for personal use		
	☐ Payments for business use of personal residence		
	☐ Health or social club dues or initiation fees		
	☐ Personal services (such as maid, chauffeur, chef)		
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	2		
3	Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.			
	☐ Compensation committee			
	☐ Independent compensation consultant			
	☐ Form 990 of other organizations			
	☐ Written employment contract			
	☐ Compensation survey or study			
	☐ Approval by the board or compensation committee			
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:			
a	Receive a severance payment or change-of-control payment?	4a		X
b	Participate in or receive payment from a supplemental nonqualified retirement plan?	4b		X
c	Participate in or receive payment from an equity-based compensation arrangement?	4c		X
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:			
a	The organization?	5a		
b	Any related organization?	5b		
	If "Yes" on line 5a or 5b, describe in Part III.			
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:			
a	The organization?	6a		
b	Any related organization?	6b		
	If "Yes" on line 6a or 6b, describe in Part III.			
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III	7		
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8		
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9		

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns(B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
Darien Schaefer	(i)	159,920.	0.	0.	0.	0.	159,920.	0.
1 President	(ii)	0.	0.	0.	0.	0.	0.	0.
2	(i)							
	(ii)							
3	(i)							
	(ii)							
4	(i)							
	(ii)							
5	(i)							
	(ii)							
6	(i)							
	(ii)							
7	(i)							
	(ii)							
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

Visit Pensacola, Inc.

Employer identification number

46-3684826

Form 990, Part VI, Line 11b - Form 990 Review Process

Form 990 is made available for review upon request by any governing body member or officer.

Form 990, Part VI, Line 12c - Explanation of Monitoring and Enforcement of Conflicts

The Conflict of Interest Policy is covered in the employee handbook under "Business Ethics and Conduct". All employees have signed a document acknowledging that they have read and understand the policies covered.

Form 990, Part VI, Line 15a - Compensation Review & Approval Process - CEO & Top Management

The oversight/compensation committee is responsible for the review and recommendation on the President's annual compensation. The committee has a variety of industry data including comparable positions, geographic location, cost of living and overall performance to assist in making their final recommendations.

Form 990, Part VI, Line 19 - Other Organization Documents Publicly Available

The Organization's governing documents, conflict of interest policy, Form 990, and financial statements are made available to members and non-menbers upon request.

Visit Pensacola, Inc. 46-3684826

	2022	2021	Diff
REVENUE			
Contributions and grants	13,165,989	11,343,060	1,822,929
Program service revenue	21,456	17,377	4,079
Other revenue	131,286	156,573	-25,287
Total revenue	13,318,731	11,517,010	1,801,721
EXPENSES			
Salaries, other compen., emp. benefits	1,248,475	1,018,852	229,623
Other expenses	11,817,720	10,351,725	1,465,995
Total expenses	13,066,195	11,370,577	1,695,618
NET ASSETS OR FUND BALANCES			
Revenue less expenses	252,536	146,433	106,103
Total assets at end of year	2,850,802	2,855,357	-4,555
Total liabilities at end of year	1,161,400	1,418,491	-257,091
Net assets/fund balances at end of year	1,689,402	1,436,866	252,536

Visit Pensacola, Inc. 46-3684826

Forms needed for this return

Federal: 990, Sch D, Sch J, Sch O, 8868

Carryovers to 2023

None

Visit Pensacola, Inc. 46-3684826

Form 990, Part IX, Line 11g
Other Fees For Services

	(A) Total	(B) Program Services	(C) Management & General	(D) Fund-raising
Professional fees	39,290.	32,706.	6,584.	
Total	$ 39,290.	$ 32,706.	$ 6,584.	$ 0.

Form 990, Part IX, Line 24e
Other Expenses

	(A) Total	(B) Program Services	(C) Management & General	(D) Fundraising
Bad Debt	40.		40.	
Bank Fees	10,304.		10,304.	
Miscellaneous	3,415.		3,415.	
Postage and Shipping	54,414.	45,296.	9,118.	
Sales Tax	1,727.		1,727.	
Utilities	51,485.	42,858.	8,627.	
Total	$ 121,385.	$ 88,154.	$ 33,231.	$ 0.

2022 Federal Book Depreciation Schedule

Visit Pensacola, Inc.

46-3684826

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179 Bonus	Special Depr. Allow.	Prior 179/ Bonus/ Sp. Depr.	Prior Dec. Bal. Depr.	Salvage /Basis Reductn	Depr. Basis	Prior Depr.	Method	Life	Rate	Current Depr.
Form 990/990-PF																
Furniture and Fixtures																
1	Furniture and Fixtures	1/01/14		3,150							3,150	3,150	200DB HY	7		0
	Total Furniture and Fixtures			3,150		0	0	0	0	0	3,150	3,150				0
Machinery and Equipment																
2	iMac Pro	3/31/18		5,758							5,758	5,293	200DB HY	5	.05760	0
	Total Machinery and Equipment			5,758		0	0	0	0	0	5,758	5,293				0
	Total Depreciation			8,908		0	0	0	0	0	8,908	8,443				0
	Grand Total Depreciation			8,908		0	0	0	0	0	8,908	8,443				0

Form **8868**
(Rev. January 2022)
Department of the Treasury
Internal Revenue Service

Application for Automatic Extension of Time To File an Exempt Organization Return

► **File a separate application for each return.**
► **Go to *www.irs.gov/Form8868* for the latest information.**

OMB No. 1545-0047

Electronic filing *(e-file)*. You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit *www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits*.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print

File by the due date for filing your return. See instructions.

Name of exempt organization or other filer, see instructions.
Visit Pensacola, Inc.

Taxpayer identification number (TIN)
46-3684826

Number, street, and room or suite number. If a P.O. box, see instructions.
1401 E Gregory Street

City, town or post office, state, and ZIP code. For a foreign address, see instructions.
Pensacola, FL 32502

Enter the Return Code for the return that this application is for (file a separate application for each return) 01

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (section 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12
Form 990-T (corporation)	07		

- The books are in the care of ► Wondwossen Samuel 1401 E Gregory Street Pensacola FL 32502

  Telephone No. ► (850) 434-7626 Fax No. ►
- If the organization does not have an office or place of business in the United States, check this box ..... ► ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ..... ► ☐. If it is for part of the group, check this box ... ► ☐ and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until 8/15, 20 24, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
► ☐ calendar year 20 ____ or
► ☒ tax year beginning 10/01, 20 22, and ending 9/30, 20 23.

2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	**3a**	$ 0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit	**3b**	$ 0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	**3c**	$ 0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions. Form **8868** (Rev. 1-2022)

JASON R LOEFFLER CPA PA
9515-A HOLSBERRY RD
PENSACOLA, FL 32534
850-478-6811

July 21, 2025

Visit Pensacola, Inc.
1401 E Gregory Street
Pensacola, FL 32502

Dear Client:

Your 2023 Federal Return of Organization Exempt from Income Tax will be electronically filed with the Internal Revenue Service upon receipt of a signed Form 8879-TE - IRS e-file Signature Authorization. No tax is payable with the filing of this return.

Please be sure to call us if you have any questions.

Sincerely,

Jason Loeffler

Visit Pensacola, Inc. **46-3684826**

	2023	2022	Diff
REVENUE			
Contributions and grants	13,819,127	13,165,989	653,138
Program service revenue	16,264	21,456	-5,192
Other revenue	129,101	131,286	-2,185
Total revenue	13,964,492	13,318,731	645,761
EXPENSES			
Salaries, other compen., emp. benefits	1,429,797	1,248,475	181,322
Other expenses	12,656,803	11,817,720	839,083
Total expenses	14,086,600	13,066,195	1,020,405
NET ASSETS OR FUND BALANCES			
Revenue less expenses	-122,108	252,536	-374,644
Total assets at end of year	3,662,399	2,850,802	811,597
Total liabilities at end of year	2,095,105	1,161,400	933,705
Net assets/fund balances at end of year	1,567,294	1,689,402	-122,108

Visit Pensacola, Inc. 46-3684826

Forms needed for this return

Federal: 990, Sch D, Sch J, Sch O, 8868

Carryovers to 2024

None

Form 990, Part IX, Line 11g
Other Fees For Services

	(A) Total	(B) Program Services	(C) Management & General	(D) Fund-raising
Professional fees	56,305.	46,238.	10,067.	
Total	$ 56,305.	$ 46,238.	$ 10,067.	$ 0.

Form 990, Part IX, Line 24e
Other Expenses

	(A) Total	(B) Program Services	(C) Management & General	(D) Fundraising
Bad Debt	400.		400.	
Bank Fees	6,795.		6,795.	
Miscellaneous	2,480.		2,480.	
Postage and Shipping	36,856.	30,266.	6,590.	
Sales Tax	1,750.		1,750.	
Utilities	53,690.	44,091.	9,599.	
Total	$ 101,971.	$ 74,357.	$ 27,614.	$ 0.

Visit Pensacola, Inc. **46-3684826**

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179 Bonus	Special Depr. Allow.	Prior 179/ Bonus/ Sp. Depr.	Prior Dec. Bal. Depr.	Salvage /Basis Reductn	Depr. Basis	Prior Depr.	Method	Life	Rate	Current Depr.
Form 990/990-PF																
Furniture and Fixtures																
1	Furniture and Fixtures	1/01/14		3,150							3,150	3,150	200DB HY	7		0
	Total Furniture and Fixtures			3,150		0	0	0	0	0	3,150	3,150				0
Machinery and Equipment																
2	iMac Pro	3/31/18		5,758							5,758	5,293	200DB HY	5		0
	Total Machinery and Equipment			5,758		0	0	0	0	0	5,758	5,293				0
	Total Depreciation			8,908		0	0	0	0	0	8,908	8,443				0
	Grand Total Depreciation			8,908		0	0	0	0	0	8,908	8,443				0

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS E-file Signature Authorization for a Tax Exempt Entity

For calendar year 2023, or fiscal year beginning 10/01 , 2023, and ending 9/30 , 20 2024

Do not send to the IRS. Keep for your records.
Go to *www.irs.gov/Form8879TE* for the latest information.

OMB No. 1545-0047

2023

Name of filer
Visit Pensacola, Inc.

EIN or SSN
46-3684826

Name and title of officer or person subject to tax
Darien Schaefer President

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a **Form 990** check here	X	**b Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	**1b**	13,964,492.
2a **Form 990-EZ** check here		**b Total revenue,** if any (Form 990-EZ, line 9)	**2b**	
3a **Form 1120-POL** check here		**b Total tax** (Form 1120-POL, line 22)	**3b**	
4a **Form 990-PF** check here		**b Tax based on investment income** (Form 990-PF, Part V, line 5)	**4b**	
5a **Form 8868** check here		**b Balance due** (Form 8868, line 3c)	**5b**	
6a **Form 990-T** check here		**b Total tax** (Form 990-T, Part III, line 4)	**6b**	
7a **Form 4720** check here		**b Total tax** (Form 4720, Part III, line 1)	**7b**	
8a **Form 5227** check here		**b FMV of assets at end of tax year** (Form 5227, Item D)	**8b**	
9a **Form 5330** check here		**b Tax due** (Form 5330, Part II, line 19)	**9b**	
10a **Form 8038-CP** check here		**b Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	**10b**	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that [X] I am an officer of the above entity or [ ] I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

[X] I authorize Jason R Loeffler CPA PA to enter my PIN 04826 as my signature
ERO firm name
Enter five numbers, but do not enter all zeros

on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____ Date _____

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 50848441974
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature Jason Loeffler Date _____

ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

Form **8868**
(Rev. January 2024)
Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return or Excise Taxes Related to Employee Benefit Plans

File a separate application for each return.
Go to *www.irs.gov/Form8868* for the latest information.

OMB No. 1545-0047

Electronic filing *(e-file).* You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit *www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits*.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Part I — Identification

Type or Print

File by the due date for filing your return. See instructions.

Name of exempt organization, employer, or other filer, see instructions.	Taxpayer identification number (TIN)
Visit Pensacola, Inc.	46-3684826

Number, street, and room or suite number. If a P.O. box, see instructions.
1401 E Gregory Street

City, town or post office, state, and ZIP code. For a foreign address, see instructions.
Pensacola, FL 32502

Enter the Return Code for the return that this application is for (file a separate application for each return) 01

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (section 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08		

- After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.
- If this application is for an extension of time to file Form 5330, you must enter the following information.
  Plan Name _____
  Plan Number _____
  Plan Year Ending (MM/DD/YYYY)

Part II — Automatic Extension of Time To File for Exempt Organizations (see instructions)

The books are in the care of Wondwossen Samuel 1401 E Gregory Street Pensacola FL 32502
Telephone No. (850) 434-7626 Fax No. _____

- If the organization does not have an office or place of business in the United States, check this box . . . . . ☐
- If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . . . . . ☐. If it is for part of the group, check this box . . . . . ☐ and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until 8/15, 20 25, to file the **exempt organization return** for the organization named above. The extension is for the organization's return for:
☐ calendar year 20 ____ or
☒ tax year beginning 10/01, 20 23, and ending 9/30, 20 24.

2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return
☐ Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	**3a**	$ 0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit	**3b**	$ 0.
c **Balance due.** Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	**3c**	$ 0.

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

A For the 2023 calendar year, or tax year beginning 10/01 , 2023, and ending 9/30 , 20 2024

B Check if applicable:
- [ ] Address change
- [ ] Name change
- [ ] Initial return
- [ ] Final return/terminated
- [ ] Amended return
- [ ] Application pending

C
Visit Pensacola, Inc.
1401 E Gregory Street
Pensacola, FL 32502

D Employer identification number
46-3684826

E Telephone number
(850) 434-7626

G Gross receipts $ 13,964,492.

F Name and address of principal officer:
Same As C Above

H(a) Is this a group return for subordinates? [ ] Yes [X] No

H(b) Are all subordinates included? [ ] Yes [ ] No
If "No," attach a list. See instructions.

I Tax-exempt status: [ ] 501(c)(3) [X] 501(c) (6) (insert no.) [ ] 4947(a)(1) or [ ] 527

J Website: www.visitpensacola.com

H(c) Group exemption number

K Form of organization: [X] Corporation [ ] Trust [ ] Association [ ] Other

L Year of formation: 2013

M State of legal domicile: FL

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: To promote the common business interests of Escambia County, Florida's tourism industry, and to unify the private sector, visitor, tourism, meeting and convention interests of the various incorporated and unincorporated areas of Escambia County.

2 Check this box [ ] if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	11
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	11
5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	20
6	Total number of volunteers (estimate if necessary)	6	0
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	13,165,989.	13,819,127.
9	Program service revenue (Part VIII, line 2g)	21,456.	16,264.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	131,286.	129,101.
12	Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	13,318,731.	13,964,492.

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
14	Benefits paid to or for members (Part IX, column (A), line 4)		
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,248,475.	1,429,797.
16a	Professional fundraising fees (Part IX, column (A), line 11e)		
b	Total fundraising expenses (Part IX, column (D), line 25)		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	11,817,720.	12,656,803.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	13,066,195.	14,086,600.
19	Revenue less expenses. Subtract line 18 from line 12	252,536.	-122,108.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	2,850,802.	3,662,399.
21	Total liabilities (Part X, line 26)	1,161,400.	2,095,105.
22	Net assets or fund balances. Subtract line 21 from line 20	1,689,402.	1,567,294.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer — Date

Darien Schaefer — President
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check [ ] if self-employed	PTIN
Jason Loeffler	Jason Loeffler			P01290836

Firm's name: Jason R Loeffler CPA PA
Firm's address: 9515-A Holsberry Rd, Pensacola, FL 32534
Firm's EIN: 46-1416272
Phone no. 850-478-6811

May the IRS discuss this return with the preparer shown above? See instructions [X] Yes [ ] No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III ☐

1 Briefly describe the organization's mission:

To promote the common business interests of Escambia County, Florida's tourism industry, and to unify the private sector, visitor, tourism, meeting and convention interests of the various incorporated and unincorporated areas of Escambia County.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ including grants of $) (Revenue $)

Pensacola attracted 2,505,200 visitors in FY2023, a decrease of 0.2% from FY2022. Visitors spent $1,317,318,200 in FY2023, up 0.6% from FY2022. TDT receipts for FY2023 were $21,582,335 which exceeded the Escambia County budget goal of $20,000,000 by just under $1,600,000.

4b (Code:) (Expenses $ including grants of $) (Revenue $)

4c (Code:) (Expenses $ including grants of $) (Revenue $)

4d Other program services (Describe on Schedule O.)

(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses 0.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1		X
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions	2		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	X	
b	Did the organization report an amount for investments – other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments – program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I*. See instructions	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	6		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		X	

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return **2a** 20			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	**2b**	X	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	**3a**		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O.*	**3b**		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	**4a**		X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	**5a**		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	**5b**		X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	**5c**		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	**6a**		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	**6b**		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	**7a**		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	**7b**		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	**7c**		
d	If "Yes," indicate the number of Forms 8282 filed during the year **7d**			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	**7e**		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	**7f**		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	**7g**		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	**7h**		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	**8**		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	**9a**		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	**9b**		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 **10a**			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities **10b**			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders **11a**			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) **11b**			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	**12a**		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year **12b**			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	**13a**		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans **13b**			
c	Enter the amount of reserves on hand **13c**			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	**14a**		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O.*	**14b**		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	**15**		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	**16**		X
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	**17**		

Part VI **Governance, Management, and Disclosure.** *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI X

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	**1a**	11		
b	Enter the number of voting members included on line 1a, above, who are independent.	**1b**	11		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		**2**		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		**3**		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		**4**		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		**5**		X
6	Did the organization have members or stockholders?		**6**		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		**7a**		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		**7b**		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?		**8a**	X	
b	Each committee with authority to act on behalf of the governing body?		**8b**	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O.*		**9**		X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	**10a**		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	**10b**		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	**11a**		X
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990. See Schedule O			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	**12a**	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	**12b**	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done* See Schedule O	**12c**	X	
13	Did the organization have a written whistleblower policy?	**13**	X	
14	Did the organization have a written document retention and destruction policy?	**14**		X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official. See Schedule O	**15a**	X	
b	Other officers or key employees of the organization	**15b**		X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	**16a**		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	**16b**		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed None

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. See Schedule O

20 State the name, address, and telephone number of the person who possesses the organization's books and records.

Wondwossen Samuel 1401 E Gregory Street Pensacola FL 32502 (850) 434-7626

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☒ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Darien Schaefer	40									
President	0				X			167,519.	0.	0.
(2) Greg Harris	1									
Trustee	0	X						0.	0.	0.
(3) Sterling Gilliam	1									
Trustee	0	X						0.	0.	0.
(4) Terry Branch	1									
Secretary	0	X		X				0.	0.	0.
(5) Ali Green	1									
Trustee	0	X						0.	0.	0.
(6) Sid Williams-Heath	1									
Treasurer	0	X		X				0.	0.	0.
(7) Tim Carn	1									
Trustee	0	X						0.	0.	0.
(8) Amanda Mills	1									
Trustee	0	X						0.	0.	0.
(9) Warren Sonnen	1									
Vice-chair	0	X		X				0.	0.	0.
(10) Dae Patel	1									
Trustee	0	X						0.	0.	0.
(11) Rachel Gillette	1									
Chairman	0	X		X				0.	0.	0.
(12) Brent Lane	1									
Trustee	0	X						0.	0.	0.
(13)										
(14)										

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Subtotal								167,519.	0.	0.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								167,519.	0.	0.

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 1

		Yes	No
3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization 0

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants, and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b	178,834.				
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	13,640,293.				
	g Noncash contributions included in lines 1a-1f	1g					
	h **Total.** Add lines 1a-1f			13,819,127.			
Program Service Revenue		Business Code					
	2a Event Revenue	900099		16,264.	16,264.		
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g **Total.** Add lines 2a-2f			16,264.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)						
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
			(i) Real	(ii) Personal			
	6a Gross rents	6a					
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
			(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory	7a					
	b Less: cost or other basis and sales expenses	7b					
	c Gain or (loss)	7c					
	d Net gain or (loss)						
	8a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18	8a					
	b Less: direct expenses	8b					
	c Net income or (loss) from fundraising events						
	9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities						
	10a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code					
	11a Advertising Revenue	519200		129,101.	129,101.		
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a-11d			129,101.			
	12 **Total revenue.** See instructions			13,964,492.	145,365.	0.	0.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX. ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	167,519.	0.	0.	0.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
7 Other salaries and wages	1,144,221.	1,037,579.	106,642.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	118,057.	93,382.	24,675.	
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	56,305.	46,238.	10,067.	
12 Advertising and promotion	7,921,677.	7,920,670.	1,007.	
13 Office expenses	42,174.	34,589.	7,585.	
14 Information technology	39,150.	32,150.	7,000.	
15 Royalties				
16 Occupancy	116,546.	89,845.	26,701.	
17 Travel	101,290.	99,516.	1,774.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	28,600.	23,486.	5,114.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a Subrecipient Expenses	3,264,404.	3,166,563.	97,841.	
b Sponsorship	500,000.	500,000.		
c Marketing Research	363,660.	363,660.		
d Repairs & Maintenance	121,026.	105,251.	15,775.	
e All other expenses	101,971.	74,357.	27,614.	
25 **Total functional expenses.** Add lines 1 through 24e	14,086,600.	13,587,286.	331,795.	0.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

			(A) Beginning of year		(B) End of year
Assets	1	Cash — non-interest-bearing	479,090.	1	469,621.
	2	Savings and temporary cash investments	250,000.	2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	1,802,408.	4	2,984,386.
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	319,304.	9	208,392.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a: 8,299.			
	b	Less: accumulated depreciation — 10b: 8,299.		10c	
	11	Investments — publicly traded securities		11	
	12	Investments — other securities. See Part IV, line 11		12	
	13	Investments — program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	2,850,802.	16	3,662,399.
Liabilities	17	Accounts payable and accrued expenses	1,082,593.	17	2,011,840.
	18	Grants payable		18	
	19	Deferred revenue	78,807.	19	83,265.
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	**Total liabilities.** Add lines 17 through 25	1,161,400.	26	2,095,105.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here and complete lines 27, 28, 32, and 33.** ☒			
	27	Net assets without donor restrictions	1,689,402.	27	1,567,294.
	28	Net assets with donor restrictions		28	
		Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33. ☐			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	1,689,402.	32	1,567,294.
	33	Total liabilities and net assets/fund balances	2,850,802.	33	3,662,399.

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	13,964,492.
2	Total expenses (must equal Part IX, column (A), line 25)	2	14,086,600.
3	Revenue less expenses. Subtract line 2 from line 1	3	-122,108.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,689,402.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,567,294.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____			
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

Visit Pensacola, Inc.

Employer identification number

46-3684826

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)
☐ Protection of natural habitat
☐ Preservation of open space
☐ Preservation of a historically important land area
☐ Preservation of a certified historic structure

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

		Held at the End of the Tax Year
a Total number of conservation easements	2a	
b Total acreage restricted by conservation easements	2b	
c Number of conservation easements on a certified historic structure included on line 2a	2c	
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year

4 Number of states where property subject to conservation easement is located

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1 $

(ii) Assets included in Form 990, Part X $

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items.

a Revenue included on Form 990, Part VIII, line 1 $

b Assets included in Form 990, Part X $

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

- a ☐ Public exhibition
- b ☐ Scholarly research
- c ☐ Preservation for future generations
- d ☐ Loan or exchange program
- e ☐ Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Escrow and Custodial Arrangements

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table.

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

Part V Endowment Funds

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment _____ %
- b Permanent endowment _____ %
- c Term endowment _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations?	3a(i)		
(ii) Related organizations?	3a(ii)		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		5,758.	5,293.	465.
e Other		2,541.	3,006.	-465.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				0.

Part VII Investments — Other Securities

N/A

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total. *(Column (b) must equal Form 990, Part X, line 12, column (B))*		

Part VIII Investments — Program Related

N/A

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. *(Column (b) must equal Form 990, Part X, line 13, column (B))*		

Part IX Other Assets

N/A

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

	(a) Description	(b) Book value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. *(Column (b) must equal Form 990, Part X, line 15, column (B))*		

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1.	(a) Description of liability	(b) Book value
(1)	Federal income taxes	
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
(11)		
Total. *(Column (b) must equal Form 990, Part X, line 25, column (B))*		

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return N/A

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return N/A

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

SCHEDULE J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

Visit Pensacola, Inc.

Employer identification number

46-3684826

Part I Questions Regarding Compensation

		Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.		
	☐ First-class or charter travel ☐ Housing allowance or residence for personal use		
	☐ Travel for companions ☐ Payments for business use of personal residence		
	☐ Tax indemnification and gross-up payments ☐ Health or social club dues or initiation fees		
	☐ Discretionary spending account ☐ Personal services (such as maid, chauffeur, chef)		
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain **1b**		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? **2**		
3	Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.		
	☐ Compensation committee ☐ Written employment contract		
	☐ Independent compensation consultant ☐ Compensation survey or study		
	☐ Form 990 of other organizations ☐ Approval by the board or compensation committee		
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:		
a	Receive a severance payment or change-of-control payment? **4a**		X
b	Participate in or receive payment from a supplemental nonqualified retirement plan? **4b**		X
c	Participate in or receive payment from an equity-based compensation arrangement? **4c**		X
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.		
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.		
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:		
a	The organization? **5a**		
b	Any related organization? **5b**		
	If "Yes" on line 5a or 5b, describe in Part III.		
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:		
a	The organization? **6a**		
b	Any related organization? **6b**		
	If "Yes" on line 6a or 6b, describe in Part III.		
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III **7**		
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III **8**		
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? **9**		

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

	(A) Name and Title		**(B)** Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			**(C)** Retirement and other deferred compensation	**(D)** Nontaxable benefits	**(E)** Total of columns(B)(i)-(D)	**(F)** Compensation in column (B) reported as deferred on prior Form 990
			(i) Base compensation	**(ii)** Bonus & incentive compensation	**(iii)** Other reportable compensation				
1	Darien Schaefer President	(i) (ii)	167,519. 0.	0. 0.	0. 0.	0. 0.	0. 0.	167,519. 0.	0. 0.
2		(i) (ii)							
3		(i) (ii)							
4		(i) (ii)							
5		(i) (ii)							
6		(i) (ii)							
7		(i) (ii)							
8		(i) (ii)							
9		(i) (ii)							
10		(i) (ii)							
11		(i) (ii)							
12		(i) (ii)							
13		(i) (ii)							
14		(i) (ii)							
15		(i) (ii)							
16		(i) (ii)							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

Visit Pensacola, Inc.

Employer identification number

46-3684826

Form 990, Part VI, Line 11b - Form 990 Review Process

Form 990 is made available for review upon request by any governing body member or officer.

Form 990, Part VI, Line 12c - Explanation of Monitoring and Enforcement of Conflicts

The Conflict of Interest Policy is covered in the employee handbook under "Business Ethics and Conduct". All employees have signed a document acknowledging that they have read and understand the policies covered.

Form 990, Part VI, Line 15a - Compensation Review & Approval Process - CEO & Top Management

The oversight/compensation committee is responsible for the review and recommendation on the President's annual compensation. The committee has a variety of industry data including comparable positions, geographic location, cost of living and overall performance to assist in making their final recommendations.

Form 990, Part VI, Line 19 - Other Organization Documents Publicly Available

The Organization's governing documents, conflict of interest policy, Form 990, and financial statements are made available to members and non-menbers upon request.

JASON R LOEFFLER CPA PA
9515-A HOLSBERRY RD
PENSACOLA, FL 32534
850-478-6811

July 30, 2024

Visit Pensacola, Inc.
1401 E Gregory Street
Pensacola, FL 32502

Dear Client:

Your 2022 Federal Return of Organization Exempt from Income Tax will be electronically filed with the Internal Revenue Service upon receipt of a signed Form 8879-TE - IRS e-file Signature Authorization. No tax is payable with the filing of this return.

Please be sure to call us if you have any questions.

Sincerely,

Jason Loeffler

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

A For the 2022 calendar year, or tax year beginning 10/01 , 2022, and ending 9/30 , 20 2023

B Check if applicable:
- [ ] Address change
- [ ] Name change
- [ ] Initial return
- [ ] Final return/terminated
- [ ] Amended return
- [ ] Application pending

C
Visit Pensacola, Inc.
1401 E Gregory Street
Pensacola, FL 32502

D Employer identification number
46-3684826

E Telephone number
(850) 434-7626

G Gross receipts $ 13,318,731.

F Name and address of principal officer:
Same As C Above

H(a) Is this a group return for subordinates? [ ] Yes [X] No

H(b) Are all subordinates included? [ ] Yes [ ] No
If "No," attach a list. See instructions.

H(c) Group exemption number

I Tax-exempt status: [ ] 501(c)(3) [X] 501(c) (6) (insert no.) [ ] 4947(a)(1) or [ ] 527

J Website: www.visitpensacola.com

K Form of organization: [X] Corporation [ ] Trust [ ] Association [ ] Other

L Year of formation: 2013

M State of legal domicile: FL

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: To promote the common business interests of Escambia County, Florida's tourism industry, and to unify the private sector, visitor, tourism, meeting and convention interests of the various incorporated and unincorporated areas of Escambia County.

2 Check this box [ ] if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	11
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	11
5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	20
6	Total number of volunteers (estimate if necessary)	6	0
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	11,343,060.	13,165,989.
9	Program service revenue (Part VIII, line 2g)	17,377.	21,456.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	156,573.	131,286.
12	Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	11,517,010.	13,318,731.

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
14	Benefits paid to or for members (Part IX, column (A), line 4)		
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,018,852.	1,248,475.
16a	Professional fundraising fees (Part IX, column (A), line 11e)		
b	Total fundraising expenses (Part IX, column (D), line 25)		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	10,351,725.	11,817,720.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	11,370,577.	13,066,195.
19	Revenue less expenses. Subtract line 18 from line 12	146,433.	252,536.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	2,855,357.	2,850,802.
21	Total liabilities (Part X, line 26)	1,418,491.	1,161,400.
22	Net assets or fund balances. Subtract line 21 from line 20	1,436,866.	1,689,402.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

COPY

Sign Here

Signature of officer — Date

Darien Schaefer — President
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name: Jason Loeffler	Preparer's signature: Jason Loeffler	Date: 7/30/24	Check [ ] if self-employed; PTIN: P01290836
Firm's name: Jason R Loeffler CPA PA			Firm's EIN: 46-1416272
Firm's address: 9515-A Holsberry Rd, Pensacola, FL 32534			Phone no. 850-478-6811

May the IRS discuss this return with the preparer shown above? See instructions [X] Yes [ ] No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III ☐

1 Briefly describe the organization's mission:

To promote the common business interests of Escambia County, Florida's tourism industry, and to unify the private sector, visitor, tourism, meeting and convention interests of the various incorporated and unincorporated areas of Escambia County.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ including grants of $) (Revenue $)

Our research has shown fiscal year 2022 increases across the board in total visitors of 2,509,100 people (up 1.1%), visitor spending of $1,309,013,600 (up 4.4%) and economic impact of $2,011,337,500 (up 3.9%). For every dollar ($1) invested in our tourism marketing, $29.28 is returned to local businesses through visitor spending and $1.76 is returned to Escambia County government in tax revenue. Tourism represents 22,000 jobs in Escambia County.

4b (Code:) (Expenses $ including grants of $) (Revenue $)

4c (Code:) (Expenses $ including grants of $) (Revenue $)

4d Other program services (Describe on Schedule O.)
(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses 0.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1		X
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions	2		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	X	
b	Did the organization report an amount for investments – other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments – program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If a "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	4		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		X	

Part V **Statements Regarding Other IRS Filings and Tax Compliance** *(continued)*

			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. 2a 20			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		
d	If "Yes," indicate the number of Forms 8282 filed during the year 7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders 11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b			
c	Enter the amount of reserves on hand 13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		X
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17		

Part VI Governance, Management, and Disclosure. *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI X

Section A. Governing Body and Management

			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year 1a	11		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.			
b	Enter the number of voting members included on line 1a, above, who are independent 1b	11		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? 2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? 3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets? 5			X
6	Did the organization have members or stockholders? 6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? 7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? 7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a	The governing body? 8a		X	
b	Each committee with authority to act on behalf of the governing body? 8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O* 9			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates? 10a			X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? 10b			
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11a			X
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990. See Schedule O			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13* 12a		X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12b		X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done* ... See Schedule O 12c		X	
13	Did the organization have a written whistleblower policy? 13		X	
14	Did the organization have a written document retention and destruction policy? 14			X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official .. See Schedule O 15a		X	
b	Other officers or key employees of the organization 15b			X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? 16a			X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? 16b			

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed None

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. See Schedule O

20 State the name, address, and telephone number of the person who possesses the organization's books and records.

Wondwossen Samuel 1401 E Gregory Street Pensacola FL 32502 (850) 434-7626

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII. ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☒ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Darien Schaefer President	40 0				X			159,920.	0.	0.
(2) Greg Harris Trustee	1 0	X						0.	0.	0.
(3) Jay Bhakta Trustee	1 0	X						0.	0.	0.
(4) Terry Branch Trustee	1 0	X						0.	0.	0.
(5) Ali Green Trustee	1 0	X						0.	0.	0.
(6) Sid Williams-Heath Treasurer	1 0	X		X				0.	0.	0.
(7) Tim Carn Trustee	1 0	X						0.	0.	0.
(8) Amanda Mills Trustee	1 0	X						0.	0.	0.
(9) Warren Sonnen Trustee	1 0	X						0.	0.	0.
(10) Dae Patel Trustee	1 0	X						0.	0.	0.
(11) Rachel Gillette Vice-Chair	1 0	X		X				0.	0.	0.
(12) Brent Lane Chairman	1 0	X		X				0.	0.	0.
(13)										
(14)										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b **Subtotal**								159,920.	0.	0.
c **Total from continuation sheets to Part VII, Section A**								0.	0.	0.
d **Total (add lines 1b and 1c)**								159,920.	0.	0.

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 1

		Yes	No
3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization 0

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants, and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b	141,695.			
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	13,024,294.			
	g Noncash contributions included in lines 1a-1f	1g				
	h **Total.** Add lines 1a-1f		13,165,989.			
Program Service Revenue		Business Code				
	2a Event Revenue	900099	21,456.	21,456.		
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g **Total.** Add lines 2a-2f		21,456.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)					
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
		(i) Real	(ii) Personal			
	6a Gross rents 6a					
	b Less: rental expenses 6b					
	c Rental income or (loss) 6c					
	d Net rental income or (loss)					
		(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory 7a					
	b Less: cost or other basis and sales expenses 7b					
	c Gain or (loss) 7c					
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18 8a					
	b Less: direct expenses 8b					
	c Net income or (loss) from fundraising events					
	9a Gross income from gaming activities. See Part IV, line 19 9a					
	b Less: direct expenses 9b					
	c Net income or (loss) from gaming activities					
	10a Gross sales of inventory, less returns and allowances 10a					
	b Less: cost of goods sold 10b					
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Business Code				
	11a Advertising Revenue	519200	131,286.	131,286.		
	b					
	c					
	d All other revenue					
	e **Total.** Add lines 11a-11d		131,286.			
	12 **Total revenue.** See instructions		13,318,731.	152,742.	0.	0.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	159,920.	0.	0.	0.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
7 Other salaries and wages	985,470.	905,998.	79,472.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	103,085.	81,540.	21,545.	
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	39,290.	32,706.	6,584.	
12 Advertising and promotion	6,806,543.	6,806,355.	188.	
13 Office expenses	52,538.	43,651.	8,887.	
14 Information technology	32,997.	27,468.	5,529.	
15 Royalties				
16 Occupancy	114,095.	94,976.	19,119.	
17 Travel	127,257.	125,840.	1,417.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	41,300.	34,379.	6,921.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a Subrecipient Expenses	2,925,487.	2,853,356.	72,131.	
b Sponsorship	1,000,000.	1,000,000.		
c Marketing Research	410,180.	410,180.		
d Repairs & Maintenance	146,648.	122,074.	24,574.	
e All other expenses	121,385.	88,154.	33,231.	
25 **Total functional expenses.** Add lines 1 through 24e	13,066,195.	12,626,677.	279,598.	0.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

				(A) Beginning of year		(B) End of year
Assets	1	Cash — non-interest-bearing		885,086.	1	479,090.
	2	Savings and temporary cash investments			2	250,000.
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		1,870,715.	4	1,802,408.
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		99,556.	9	319,304.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 8,299.			
	b	Less: accumulated depreciation	10b 8,299.		10c	
	11	Investments — publicly traded securities			11	
	12	Investments — other securities. See Part IV, line 11			12	
	13	Investments — program-related. See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11			15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		2,855,357.	16	2,850,802.
Liabilities	17	Accounts payable and accrued expenses		1,355,533.	17	1,082,593.
	18	Grants payable			18	
	19	Deferred revenue		62,958.	19	78,807.
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D			25	
	26	**Total liabilities.** Add lines 17 through 25		1,418,491.	26	1,161,400.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		1,436,866.	27	1,689,402.
	28	Net assets with donor restrictions			28	
		Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds			29	
	30	Paid-in or capital surplus, or land, building, or equipment fund			30	
	31	Retained earnings, endowment, accumulated income, or other funds			31	
	32	Total net assets or fund balances		1,436,866.	32	1,689,402.
	33	Total liabilities and net assets/fund balances		2,855,357.	33	2,850,802.

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	13,318,731.
2	Total expenses (must equal Part IX, column (A), line 25)	2	13,066,195.
3	Revenue less expenses. Subtract line 2 from line 1	3	252,536.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,436,866.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,689,402.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R Part 200, Subpart F?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

Visit Pensacola, Inc.

Employer identification number

46-3684826

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)
☐ Protection of natural habitat
☐ Preservation of open space
☐ Preservation of a historically important land area
☐ Preservation of a certified historic structure

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

		Held at the End of the Tax Year
a Total number of conservation easements	2a	
b Total acreage restricted by conservation easements	2b	
c Number of conservation easements on a certified historic structure included in (a)	2c	
d Number of conservation easements included in (c) acquired after July 25, 2006 and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year _____

4 Number of states where property subject to conservation easement is located _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 $ _____

(ii) Assets included in Form 990, Part X $ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 $ _____

b Assets included in Form 990, Part X $ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment _____ %
b Permanent endowment _____ %
c Term endowment _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations	3a(i)		
(ii) Related organizations	3a(ii)		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		5,758.	5,293.	465.
e Other		2,541.	3,006.	-465.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)*				0.

Part VII Investments – Other Securities. N/A
Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total. *(Column (b) must equal Form 990, Part X, column (B) line 12.)*		

Part VIII Investments – Program Related. N/A
Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. *(Column (b) must equal Form 990, Part X, column (B) line 13.)*		

Part IX Other Assets. N/A
Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. *(Column (b) must equal Form 990, Part X, column (B) line 15.)*	

Part X Other Liabilities.
Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. *(Column (b) must equal Form 990, Part X, column (B) line 25.)*	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII. ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return. N/A

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return. N/A

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

SCHEDULE J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

Visit Pensacola, Inc.

Employer identification number

46-3684826

Part I Questions Regarding Compensation

		Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.		
	☐ First-class or charter travel		
	☐ Travel for companions		
	☐ Tax indemnification and gross-up payments		
	☐ Discretionary spending account		
	☐ Housing allowance or residence for personal use		
	☐ Payments for business use of personal residence		
	☐ Health or social club dues or initiation fees		
	☐ Personal services (such as maid, chauffeur, chef)		
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	2		
3	Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.			
	☐ Compensation committee			
	☐ Independent compensation consultant			
	☐ Form 990 of other organizations			
	☐ Written employment contract			
	☐ Compensation survey or study			
	☐ Approval by the board or compensation committee			
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:			
a	Receive a severance payment or change-of-control payment?	4a		X
b	Participate in or receive payment from a supplemental nonqualified retirement plan?	4b		X
c	Participate in or receive payment from an equity-based compensation arrangement?	4c		X
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:			
a	The organization?	5a		
b	Any related organization?	5b		
	If "Yes" on line 5a or 5b, describe in Part III.			
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:			
a	The organization?	6a		
b	Any related organization?	6b		
	If "Yes" on line 6a or 6b, describe in Part III.			
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III	7		
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8		
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9		

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns(B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
Darien Schaefer	(i)	159,920.	0.	0.	0.	0.	159,920.	0.
1 President	(ii)	0.	0.	0.	0.	0.	0.	0.
2	(i)							
	(ii)							
3	(i)							
	(ii)							
4	(i)							
	(ii)							
5	(i)							
	(ii)							
6	(i)							
	(ii)							
7	(i)							
	(ii)							
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

Visit Pensacola, Inc.

Employer identification number

46-3684826

Form 990, Part VI, Line 11b - Form 990 Review Process

Form 990 is made available for review upon request by any governing body member or officer.

Form 990, Part VI, Line 12c - Explanation of Monitoring and Enforcement of Conflicts

The Conflict of Interest Policy is covered in the employee handbook under "Business Ethics and Conduct". All employees have signed a document acknowledging that they have read and understand the policies covered.

Form 990, Part VI, Line 15a - Compensation Review & Approval Process - CEO & Top Management

The oversight/compensation committee is responsible for the review and recommendation on the President's annual compensation. The committee has a variety of industry data including comparable positions, geographic location, cost of living and overall performance to assist in making their final recommendations.

Form 990, Part VI, Line 19 - Other Organization Documents Publicly Available

The Organization's governing documents, conflict of interest policy, Form 990, and financial statements are made available to members and non-menbers upon request.

Visit Pensacola, Inc. 46-3684826

	2022	2021	Diff
REVENUE			
Contributions and grants	13,165,989	11,343,060	1,822,929
Program service revenue	21,456	17,377	4,079
Other revenue	131,286	156,573	-25,287
Total revenue	13,318,731	11,517,010	1,801,721
EXPENSES			
Salaries, other compen., emp. benefits	1,248,475	1,018,852	229,623
Other expenses	11,817,720	10,351,725	1,465,995
Total expenses	13,066,195	11,370,577	1,695,618
NET ASSETS OR FUND BALANCES			
Revenue less expenses	252,536	146,433	106,103
Total assets at end of year	2,850,802	2,855,357	-4,555
Total liabilities at end of year	1,161,400	1,418,491	-257,091
Net assets/fund balances at end of year	1,689,402	1,436,866	252,536

Visit Pensacola, Inc. 46-3684826

Forms needed for this return

Federal: 990, Sch D, Sch J, Sch O, 8868

Carryovers to 2023

None

Visit Pensacola, Inc. 46-3684826

Form 990, Part IX, Line 11g
Other Fees For Services

	(A) Total	(B) Program Services	(C) Management & General	(D) Fund-raising
Professional fees	39,290.	32,706.	6,584.	
Total	$ 39,290.	$ 32,706.	$ 6,584.	$ 0.

Form 990, Part IX, Line 24e
Other Expenses

	(A) Total	(B) Program Services	(C) Management & General	(D) Fundraising
Bad Debt	40.		40.	
Bank Fees	10,304.		10,304.	
Miscellaneous	3,415.		3,415.	
Postage and Shipping	54,414.	45,296.	9,118.	
Sales Tax	1,727.		1,727.	
Utilities	51,485.	42,858.	8,627.	
Total	$ 121,385.	$ 88,154.	$ 33,231.	$ 0.

2022 Federal Book Depreciation Schedule

Visit Pensacola, Inc.

46-3684826

No.	Description	Date Acquired	Date Sold	Cost/ Basis	Bus. Pct.	Cur 179 Bonus	Special Depr. Allow.	Prior 179/ Bonus/ Sp. Depr.	Prior Dec. Bal. Depr.	Salvage /Basis Reductn	Depr. Basis	Prior Depr.	Method	Life	Rate	Current Depr.
Form 990/990-PF																
Furniture and Fixtures																
1	Furniture and Fixtures	1/01/14		3,150							3,150	3,150	200DB HY	7		0
	Total Furniture and Fixtures			3,150		0	0	0	0	0	3,150	3,150				0
Machinery and Equipment																
2	iMac Pro	3/31/18		5,758							5,758	5,293	200DB HY	5	.05760	0
	Total Machinery and Equipment			5,758		0	0	0	0	0	5,758	5,293				0
	Total Depreciation			8,908		0	0	0	0	0	8,908	8,443				0
	Grand Total Depreciation			8,908		0	0	0	0	0	8,908	8,443				0

Form **8868**
(Rev. January 2022)
Department of the Treasury
Internal Revenue Service

Application for Automatic Extension of Time To File an Exempt Organization Return

► **File a separate application for each return.**
► **Go to *www.irs.gov/Form8868* for the latest information.**

OMB No. 1545-0047

Electronic filing *(e-file)*. You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit *www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits*.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print

File by the due date for filing your return. See instructions.

Name of exempt organization or other filer, see instructions.
Visit Pensacola, Inc.

Taxpayer identification number (TIN)
46-3684826

Number, street, and room or suite number. If a P.O. box, see instructions.
1401 E Gregory Street

City, town or post office, state, and ZIP code. For a foreign address, see instructions.
Pensacola, FL 32502

Enter the Return Code for the return that this application is for (file a separate application for each return) 01

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (section 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12
Form 990-T (corporation)	07		

- The books are in the care of ► Wondwossen Samuel 1401 E Gregory Street Pensacola FL 32502

  Telephone No. ► (850) 434-7626 Fax No. ►
- If the organization does not have an office or place of business in the United States, check this box ..... ► ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ..... ► ☐. If it is for part of the group, check this box ... ► ☐ and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until 8/15, 20 24, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
► ☐ calendar year 20 ____ or
► ☒ tax year beginning 10/01, 20 22, and ending 9/30, 20 23.

2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	**3a**	$ 0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit	**3b**	$ 0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	**3c**	$ 0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions. Form **8868** (Rev. 1-2022)

VISIT PENSACOLA, INC.

FINANCIAL STATEMENTS

SEPTEMBER 30, 2024 AND 2023

Warren Averett
CPAs AND ADVISORS
www.warrenaverett.com

The report accompanying this deliverable was issued by Warren Averett, LLC.

VISIT PENSACOLA, INC.
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SEPTEMBER 30, 2024 AND 2023

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Warren Averett
CPAs AND ADVISORS

350 W Cedar Street, Suite 400
Pensacola, FL 32502
850.435.7400
warrenaverett.com

INDEPENDENT AUDITORS' REPORT

To the Finance Committee and Board of Directors
Visit Pensacola, Inc.

Opinion

We have audited the accompanying financial statements of Visit Pensacola, Inc. (a 501(c)(6) nonprofit organization, hereinafter referred to as VPI), which comprise the statements of financial position as of September 30, 2024 and 2023, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of VPI as of September 30, 2024 and 2023, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of VPI and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about VPI's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of VPI's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about VPI's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control related matters that we identified during the audit.

Warren Averett, LLC

Pensacola, Florida
June 18, 2025

VISIT PENSACOLA, INC.
STATEMENTS OF FINANCIAL POSITION
SEPTEMBER 30, 2024 AND 2023

	2024	2023
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	$ 469,621	$ 479,090
Certificate of deposit	-	250,000
Accounts receivable	2,984,386	1,802,408
Prepaid expenses	208,392	319,304
TOTAL ASSETS	$ 3,662,399	$ 2,850,802
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	$ 1,847,522	$ 958,529
Accrued payroll and expenses	164,318	124,064
Unearned revenue	83,265	78,807
Total current liabilities	2,095,105	1,161,400
NET ASSETS		
Without donor restrictions	1,567,294	1,689,402
TOTAL LIABILITIES AND NET ASSETS	$ 3,662,399	$ 2,850,802

See notes to the financial statements.

VISIT PENSACOLA, INC.
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED SEPTEMBER 30, 2024 AND 2023

	2024	2023
SUPPORT AND REVENUE WITHOUT DONOR RESTRICTIONS		
Tourism development revenue	$ 13,457,938	$ 12,856,171
Partnership dues	178,834	141,695
Advertising income	129,101	131,286
In-kind income	149,331	145,328
Event income	16,264	21,456
Miscellaneous income	33,024	22,795
Total support and revenue without donor restrictions	13,964,492	13,318,731
OPERATING EXPENSES		
Program expenses		
Tourism development	13,587,286	12,627,636
Supporting expenses		
Management and general	499,314	439,711
Total operating expenses	14,086,600	13,067,347
CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	(122,108)	251,384
NET ASSETS WITHOUT DONOR RESTRICTIONS, BEGINNING OF YEAR	1,689,402	1,438,018
NET ASSETS WITHOUT DONOR RESTRICTIONS, END OF YEAR	$ 1,567,294	$ 1,689,402

See notes to the financial statements.

VISIT PENSACOLA, INC.
STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2024 AND 2023

	2024		
	Program Services	Supporting Services	
	Tourism	Management and General	Total
Advertising	$ 6,032,542	$ -	$ 6,032,542
Advertising agency fees	180,000	-	180,000
Bad debt expense	-	400	400
Bank and credit card fees	-	6,795	6,795
Brochures and collateral	104,827	-	104,827
Dues and subscriptions	54,594	-	54,594
Equipment and building repair	105,251	15,775	121,026
Festivals and events	182,684	158	182,842
Information technology	32,150	7,000	39,150
In-kind rent	89,845	26,701	116,546
Insurance	23,486	5,114	28,600
Marketing research	363,660	-	363,660
Miscellaneous expense	-	2,480	2,480
Office supplies	34,589	7,585	42,174
Partnership expense	173,414	849	174,263
Personnel expense	1,130,961	298,836	1,429,797
Postage	30,266	6,590	36,856
Production	615,806	-	615,806
Professional services	46,238	10,067	56,305
Promotions	296,707	-	296,707
Public relations	225,842	-	225,842
Registration	54,254	-	54,254
Sales tax	-	1,750	1,750
Sponsorship	500,000	-	500,000
Subrecipient expense – ACE	1,940,019	-	1,940,019
Subrecipient expense – PSA	1,226,544	97,841	1,324,385
Travel, meals and entertainment	99,516	1,774	101,290
Utilities	44,091	9,599	53,690
TOTAL OPERATING EXPENSES	$ 13,587,286	$ 499,314	$ 14,086,600

See notes to the financial statements.

VISIT PENSACOLA, INC.
STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2024 AND 2023

	2023		
	Program Services	Supporting Services	
	Tourism	Management and General	Total
Advertising	$ 5,064,241	$ -	$ 5,064,241
Advertising agency fees	180,000	-	180,000
Bad debt expense	-	40	40
Bank and credit card fees	-	10,304	10,304
Brochures and collateral	166,914	-	166,914
Depreciation	959	193	1,152
Dues and subscriptions	46,507	-	46,507
Equipment and building repair	122,074	24,574	146,648
Festivals and events	256,217	-	256,217
Information technology	27,468	5,529	32,997
In-kind rent	94,976	19,119	114,095
Insurance	34,379	6,921	41,300
Marketing research	410,180	-	410,180
Miscellaneous expense	-	3,415	3,415
Office supplies	43,651	8,887	52,538
Partnership expense	146,760	188	146,948
Personnel expense	987,538	260,937	1,248,475
Postage	45,296	9,118	54,414
Production	479,995	-	479,995
Professional services	32,706	6,584	39,290
Promotions	200,410	-	200,410
Public relations	149,133	-	149,133
Registration	116,178	-	116,178
Sales tax	-	1,727	1,727
Sponsorship	1,000,000	-	1,000,000
Subrecipient expense – ACE	1,811,425	-	1,811,425
Subrecipient expense – PSA	1,041,931	72,131	1,114,062
Travel, meals and entertainment	125,840	1,417	127,257
Utilities	42,858	8,627	51,485
TOTAL OPERATING EXPENSES	$ 12,627,636	$ 439,711	$ 13,067,347

See notes to the financial statements.

VISIT PENSACOLA, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2024 AND 2023

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ (122,108)	$ 251,384
Adjustments to reconcile change in net assets to net cash used in operating activities:		
Bad debt expense	400	40
Depreciation	-	1,152
Decrease (increase) in:		
Accounts receivable	(1,182,378)	68,267
Prepaid expenses	110,912	(219,748)
Increase (decrease) in:		
Accounts payable	888,993	(302,162)
Accrued payroll and expenses	40,254	29,222
Unearned revenue	4,458	15,849
Net cash used in operating activities	(259,469)	(155,996)
CASH FLOWS FROM INVESTING ACTIVITIES		
Redemption (purchase) of certificate of deposit	250,000	(250,000)
Net cash provided by (used in) investing activities	250,000	(250,000)
NET DECREASE IN CASH AND CASH EQUIVALENTS	(9,469)	(405,996)
CASH AND CASH EQUIVALENTS, BEGINNING	479,090	885,086
CASH AND CASH EQUIVALENTS, ENDING	$ 469,621	$ 479,090

See notes to the financial statements.

1. DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Description of Organization

Visit Pensacola, Inc. (VPI) was formed in 2013, as a Florida not-for-profit corporation to promote the common business interests of the tourism industry in Escambia County, Florida, and to unify the private sector, visitor, tourism, meeting and convention interests of the various incorporated and unincorporated areas of Escambia County, in order to speak with a collective, focused voice of authority on issues that affect the tourism industry.

In August 2024, VPI amended its bylaws regarding dissolution. Upon dissolution, public Tourism Development Tax (TDT) funds and all remaining assets will be distributed according to a plan approved by the board of directors by an affirmative majority vote, exclusively to the Escambia County Board of Commissioners. Private funds from tourism partner dues will be returned pro rata to each partner for the current fiscal year. Private funds held in reserve will be distributed to tourism-related nonprofit or educational organizations. No part of the funds or net earnings will benefit or be distributed to members, directors, officers or other private persons.

Basis of Accounting and Presentation

The financial statements of VPI have been prepared on the accrual basis of accounting and in accordance with the accounting principles generally accepted in the United States of America (U.S. GAAP), which require that VPI report information regarding its financial position and activities based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes in net assets therein are classified as follows:

Net Assets Without Donor Restrictions – Net assets that are available for general use and not subject to donor restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature and may, or will, be met either by passage of time or the events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. VPI did not have any net assets at September 30, 2024 and 2023, where the donor imposed restrictions.

Use of Estimates

Management uses estimates and assumptions in preparing these financial statements in accordance with U.S. GAAP. These estimates and assumptions affect the amounts reported in the financial statements and the note disclosures. Actual results could vary from these estimates.

Cash and Cash Equivalents

For purposes of the statements of cash flows, if applicable, VPI considers highly liquid debt instruments purchased within three months of maturity to be cash equivalents.

Investment in Certificate of Deposit

The certificate of deposit is an investment that matured in 2024.

Accounts Receivable
Stated at face amount with no allowance for credit losses. Management evaluates the status of unpaid accounts and adjusts the allowance as necessary through a provision for bad debt expense. No provision for credit losses had been established as of September 30, 2024 and 2023, as accounts receivable are considered to be fully collectible.

Revenue Recognition
Revenues are reported as increases in net assets without donor restrictions, unless their use is limited by donor-imposed restrictions. Under accounting standards, earned revenue measurement is driven via a principles-based process that requires the entity 1) identify the contract with the customer; 2) identify the performance obligations in the contract; 3) determine the transaction price; 4) allocate the transaction price to the performance obligations; and 5) recognize revenue when (or as) performance obligations are satisfied. Contributed support follows different standards. A summary of each of the revenue and support flows are as follows:

The primary source of revenue is a portion of the local option tourist development tax imposed and collected on short-term lodging by the Escambia County Board of County Commissioners (the County). In accordance with the agreement with the County, VPI receives funding on a reimbursement basis from the County as expenditures are incurred in carrying out its mission.

Gifts and grants, including unconditional promises to give, are recognized as revenues as either without or with donor restrictions in the period verifiably committed by the donor. Gifts and grants of assets other than cash are recorded at their estimated fair value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of the estimated future cash flows using a risk adjusted discount rate depending on the time period involved. Amortization of the discount is included in gift and grant revenue in accordance with the donor-imposed restrictions, if any, on the gifts or grants. Gifts or grants with donor-imposed restrictions that can be met through the passage of time or upon the incurring of expenses consistent with the purposes are recorded as net assets with donor restrictions and reclassified to net assets without donor restrictions when such time or purposes restriction has been satisfied.

Gifts of property and equipment are recorded as without donor restrictions, unless the donor explicitly states how such assets should be used. Gifts of cash or other assets that must be used to acquire long-lived assets are reported as net assets with donor restrictions. VPI reports expirations of donor restrictions when the donated or acquired long-lived asset is placed into service.

Conditional contributions are recorded as revenue when such amounts become unconditional, which generally involves the overcoming of a barrier to entitlement. This can include items like meeting a matching provision, incurring specified allowable expenses in accordance with a framework of allowable costs or other barriers. Contributions received pending designation by the donor are considered to be net assets with donor restrictions until donor stipulations are clarified at which time such are reclassified, if required.

Partnership dues represent revenues from businesses with interests in Escambia County that wish to support VPI's efforts to promote tourism within Escambia County. Partnership dues are recognized ratably on a monthly basis over the partnership period as the performance obligations are satisfied. Management believes that recognizing revenue over time is the best measure of services rendered based on the length of the partnership. Management does not consider there to be significant judgment involved in the timing of satisfaction of performance obligations as those are directly linked to the length of the partnership.

Inventories
Inventories consist primarily of souvenirs and promotional goods, including maps, brochures and postcards, and are valued at estimated cost.

Equipment
VPI capitalizes all expenditures in excess of $1,000 for equipment at cost. Repairs and maintenance costs are expensed as incurred. Depreciation is provided over the estimated useful lives of the respective assets on a straight-line basis. Equipment is depreciated over five to seven years.

Donated Assets and Use of Facilities
Donated equipment and other noncash donations are valued at estimated fair value at the date of donation. VPI uses certain equipment which was acquired and paid for by Escambia County. Title vests with the County and such assets are not recorded as assets of VPI. The County does not charge VPI for the use of the equipment. The estimated fair market value of the use of these assets is recorded as in-kind income and related equipment and building repairs in the statements of functional expenses. Effective July 2020, VPI occupies space at the Pensacola Visitor Information Center under a lease agreement with the City of Pensacola for $10 annually. The lease term is 15 years unless otherwise terminated pursuant to the agreement. The estimated fair value of the use of these facilities is recorded as in-kind income and rent expense in the statements of functional expenses.

Unearned Revenue
Unearned revenue consists of partnership dues and advertising income, which were received in advance. The revenue will be recognized over the terms of the partnerships or once the advertisement occurs.

Compensated Absences
The liability for compensated absences of $78,816 and $70,002 as of September 30, 2024 and 2023, respectively, is included in accrued payroll and expenses in the statements of financial position. This represents amounts owed to employees under VPI's paid time off policy.

Functional Allocation of Expenses
The costs of providing the program and supporting activities of VPI have been summarized on a functional basis in the statements of activities. Accordingly, certain costs have been allocated by management among the program and supporting activities based on time and effort or occupancy costs.

Advertising
The primary purpose of VPI is to promote and advertise the local community. Purchased advertising media is expensed when the related media is published or broadcast. Costs incurred in advance of an advertising program, such as printing and production, are recorded as prepaid expenses until the corresponding media is published or broadcast, at which time it is expensed.

Income Taxes
The Internal Revenue Service has granted VPI exemption from federal income tax under Section 501(c)(6) of the Internal Revenue Code. VPI is subject to taxation only on income from any business unrelated to its exempt purposes. VPI is not aware of any uncertain tax positions that would require disclosure or accrual in accordance with U.S. GAAP.

Subsequent Events
VPI has evaluated events and transactions that occurred between September 30, 2024 and June 18, 2025, which is the date that financial statements were available to be issued, for possible recognition or disclosure in the financial statements.

2. ACCOUNTS RECEIVABLE

Accounts receivable at September 30, 2024 and 2023, consisted of the following:

	2024	2023
Tourism development tax receivable	$ 2,983,986	$ 1,798,633
Partnership dues	400	3,775
Accounts receivable	$ 2,984,386	$ 1,802,408

3. LINE OF CREDIT

VPI has a revolving line of credit with Regions Bank in the amount of $500,000. The interest rate is Prime plus 0.50%, with a floor of 4.75%. The line of credit matures on October 15, 2025, and is secured by inventory, accounts, equipment, general intangibles and fixtures. At September 30, 2024 and 2023, there was no outstanding balance on the line of credit.

In October 2024, VPI borrowed $500,000 on the line of credit and fully repaid it in December 2024.

4. LIQUIDITY AND AVAILABILITY

VPI regularly monitors liquidity to meet its operating needs and other contractual commitments. VPI has various sources of liquidity at its disposal including cash, receivables and a line of credit. For purposes of analyzing resources available to meet general expenditures over a 12-month period, VPI considers all expenditures related to its ongoing activities of its mission, as well as the conduct of services undertaken to support those activities, to be general expenditures.

The following table shows the total financial assets held by VPI as of September 30, 2024 and 2023, and the amounts of those financial assets available within one year of the date of the statement of financial position to meet general expenditures.

	2024	2023
Financial assets at year-end:		
Cash	$ 469,621	$ 479,090
Certificate of deposit	-	250,000
Accounts receivable	2,984,386	1,802,408
Total financial assets available to meet general expenditures over the next 12 months	$ 3,454,007	$ 2,531,498

5. CONCENTRATIONS OF RISK

VPI's activities are primarily funded by a discretionary appropriation of the Escambia County local option tourist development tax. VPI's ability to continue to operate at current levels is dependent on continued funding from this source.

VPI maintains cash balances at a financial institution, which at times, may exceed federally insured limits. The balances held with the financial institution are insured by the Federal Deposit Insurance Corporation up to $250,000. VPI's cash balances, before outstanding checks and the certificate of deposit, exceeded federally insured limits by $385,695 and $716,115 at September 30, 2024 and 2023, respectively. VPI has not experienced any losses in such accounts and believes it is not exposed to any significant risk.

6. SUBRECIPIENT EXPENSE

VPI is the fiscal agent for Art, Culture and Entertainment, Inc. (ACE) and Pensacola Sports Association, Inc. (PSA). In accordance with the Miscellaneous Appropriations Agreements between the County and VPI (the Agreement), VPI accepts tourism development revenue from the County on behalf of ACE and PSA. As fiscal agent for ACE and PSA, VPI is responsible for administering the funding and ensuring it is spent in accordance with the Agreement.

In accordance with U.S. GAAP, this arrangement does not meet the criteria of being an agency transaction; therefore, the expenses incurred by each entity and reimbursed by VPI are recorded as subrecipient expense in the statements of functional expenses.

Subrecipient expenses for the year ended September 30, 2024, consisted of the following:

	ACE	PSA	Total
Direct programming expense	$ 1,940,019	$ 777,143	$ 2,717,162
Operations expense	-	96,270	96,270
Personnel expense	-	450,972	450,972
Total subrecipient expense	$ 1,940,019	$ 1,324,385	$ 3,264,404

Subrecipient expenses for the year ended September 30, 2023, consisted of the following:

	ACE	PSA	Total
Direct programming expense	$ 1,811,425	$ 683,616	$ 2,495,041
Operations expense	-	76,960	76,960
Personnel expense	-	353,486	353,486
Total subrecipient expense	$ 1,811,425	$ 1,114,062	$ 2,925,487

7. RELATED PARTY TRANSACTIONS

VPI enters into certain promotional partnership and marketing transactions with organizations that may be affiliated with members of VPI's board of directors. These transactions are conducted at arms-length and are in the normal course of business.

8. RETIREMENT PLAN

VPI administers a 401(k) plan for the benefit of its employees. All employees are eligible to participate if they have completed one year of service and are at least 21 years of age. The plan provides for a safe harbor matching employer contribution equal to 100% of salary deferrals that do not exceed 6% of compensation for each payroll period. The matching contributions totaled $40,259 and $34,157 for the years ended September 30, 2024 and 2023, respectively.

9. SUBSEQUENT EVENT

Effective October 1, 2024, the allocation from Escambia County's local option tourist development tax to VPI will be reduced as PSA is designated as a tourist bureau and will receive funding directly from Escambia County going forward.

VISIT PENSACOLA, INC.

FINANCIAL STATEMENTS

SEPTEMBER 30, 2023 AND 2022

Warren Averett
CPAs AND ADVISORS
www.warrenaverett.com

The report accompanying this deliverable was issued by Warren Averett, LLC.

VISIT PENSACOLA, INC.
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Warren Averett
CPAs AND ADVISORS

350 W Cedar Street, Suite 400
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INDEPENDENT AUDITORS' REPORT

To the Finance Committee and Board of Directors
Visit Pensacola, Inc.

Opinion

We have audited the accompanying financial statements of Visit Pensacola, Inc. (a 501(c)(6) nonprofit organization, hereinafter referred to as VPI), which comprise the statements of financial position as of September 30, 2023 and 2022, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of VPI as of September 30, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of VPI and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about VPI's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of VPI's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about VPI's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control related matters that we identified during the audit.

Warren Averett, LLC

Pensacola, Florida
February 20, 2024

VISIT PENSACOLA, INC.
STATEMENTS OF FINANCIAL POSITION
SEPTEMBER 30, 2023 AND 2022

	2023	2022
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	$ 479,090	$ 885,086
Certificate of deposit	250,000	-
Accounts receivable	1,802,408	1,870,715
Prepaid expenses	319,304	99,556
Total current assets	2,850,802	2,855,357
NONCURRENT ASSETS		
Equipment, net	-	1,152
TOTAL ASSETS	$ 2,850,802	$ 2,856,509
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	$ 958,529	$ 1,260,691
Accrued payroll and expenses	124,064	94,842
Unearned revenue	78,807	62,958
Total current liabilities	1,161,400	1,418,491
NET ASSETS		
Without donor restrictions	1,689,402	1,438,018
TOTAL LIABILITIES AND NET ASSETS	$ 2,850,802	$ 2,856,509

See notes to the financial statements.

VISIT PENSACOLA, INC.
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022

	2023	2022
SUPPORT AND REVENUE WITHOUT DONOR RESTRICTIONS		
Tourism development revenue	$ 12,856,171	$ 11,052,864
Partnership dues	141,695	111,205
Advertising income	131,286	156,427
In-kind income	145,328	175,573
Event income	21,456	17,377
Miscellaneous income	22,795	3,564
Total support and revenue without donor restrictions	13,318,731	11,517,010
OPERATING EXPENSES		
Program expenses		
Tourism development	12,627,636	10,989,820
Supporting expenses		
Management and general	439,711	381,379
Total operating expenses	13,067,347	11,371,199
CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	251,384	145,811
NET ASSETS WITHOUT DONOR RESTRICTIONS, BEGINNING OF YEAR	1,438,018	1,292,207
NET ASSETS WITHOUT DONOR RESTRICTIONS, END OF YEAR	$ 1,689,402	$ 1,438,018

See notes to the financial statements.

VISIT PENSACOLA, INC.
STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022

	2023		
	Program Services	Supporting Services	
	Tourism	Management and General	Total
Advertising	$ 5,064,241	$ -	$ 5,064,241
Advertising agency fees	180,000	-	180,000
Bad debt expense	-	40	40
Bank and credit card fees	-	10,304	10,304
Brochures and collateral	166,914	-	166,914
Depreciation	959	193	1,152
Dues and subscriptions	46,507	-	46,507
Equipment and building repair	122,074	24,574	146,648
Festivals and events	256,217	-	256,217
Information technology	27,468	5,529	32,997
In-kind rent	94,976	19,119	114,095
Insurance	34,379	6,921	41,300
Marketing research	410,180	-	410,180
Miscellaneous expense	-	3,415	3,415
Office supplies	43,651	8,887	52,538
Partnership expense	146,760	188	146,948
Personnel expense	987,538	260,937	1,248,475
Postage	45,296	9,118	54,414
Production	479,995	-	479,995
Professional services	32,706	6,584	39,290
Promotions	200,410	-	200,410
Public relations	149,133	-	149,133
Registration	116,178	-	116,178
Sales tax	-	1,727	1,727
Sponsorhip	1,000,000	-	1,000,000
Subrecipient expense – ACE	1,811,425	-	1,811,425
Subrecipient expense – PSA	1,041,931	72,131	1,114,062
Travel, meals and entertainment	125,840	1,417	127,257
Utilities	42,858	8,627	51,485
TOTAL OPERATING EXPENSES	$ 12,627,636	$ 439,711	$ 13,067,347

See notes to the financial statements.

VISIT PENSACOLA, INC.
STATEMENTS OF FUNCTIONAL EXPENSES - CONTINUED
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022

	2022		
	Program Services	Supporting Services	
	Tourism	Management and General	Total
Advertising	$ 5,325,450	$ -	$ 5,325,450
Advertising agency fees	180,000	-	180,000
Bad debt expense	-	2,451	2,451
Bank and credit card fees	-	6,336	6,336
Brochures and collateral	156,299	-	156,299
Depreciation	961	190	1,151
Dues and subscriptions	30,513	-	30,513
Equipment and building repair	118,127	22,240	140,367
Festivals and events	359,595	-	359,595
Information technology	26,320	5,192	31,512
In-kind rent	118,727	24,480	143,207
Insurance	27,680	5,460	33,140
Marketing research	346,102	-	346,102
Miscellaneous expense	-	2,304	2,304
Office supplies	33,280	6,611	39,891
Partnership expense	85,419	45	85,464
Personnel expense	805,907	212,945	1,018,852
Postage	26,622	5,251	31,873
Production	543,080	-	543,080
Professional services	25,694	5,068	30,762
Promotions	220,616	-	220,616
Public relations	80,564	-	80,564
Registration	112,769	-	112,769
Sales tax	-	1,419	1,419
Subrecipient expense – ACE	1,250,000	-	1,250,000
Subrecipient expense – PSA	987,159	72,419	1,059,578
Travel, meals and entertainment	87,524	800	88,324
Utilities	41,412	8,168	49,580
TOTAL OPERATING EXPENSES	$ 10,989,820	$ 381,379	$ 11,371,199

See notes to the financial statements.

VISIT PENSACOLA, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2023 AND 2022

	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ 251,384	$ 145,811
Adjustments to reconcile change in net assets to net cash used in operating activities:		
Bad debt expense	40	2,451
Depreciation	1,152	1,151
Decrease (increase) in:		
Accounts receivable	68,267	(402,755)
Prepaid expenses	(219,748)	60,239
Increase (decrease) in:		
Accounts payable	(302,162)	160,306
Accrued payroll and expenses	29,222	18,312
Unearned revenue	15,849	(5,659)
Net cash used in operating activities	(155,996)	(20,144)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of certificate of deposit	(250,000)	-
Net cash used in investing activities	(250,000)	-
NET DECREASE IN CASH AND CASH EQUIVALENTS	(405,996)	(20,144)
CASH AND CASH EQUIVALENTS, BEGINNING	885,086	905,230
CASH AND CASH EQUIVALENTS, ENDING	$ 479,090	$ 885,086

See notes to the financial statements.

1. DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Description of Organization

Visit Pensacola, Inc. (VPI) was formed in 2013, as a Florida not-for-profit corporation to promote the common business interests of the tourism industry in Escambia County, Florida, and to unify the private sector, visitor, tourism, meeting and convention interests of the various incorporated and unincorporated areas of Escambia County, in order to speak with a collective, focused voice of authority on issues that affect the tourism industry.

Basis of Accounting and Presentation

The financial statements of VPI have been prepared on the accrual basis of accounting and in accordance with the accounting principles generally accepted in the United States of America (US GAAP) which require that VPI report information regarding its financial position and activities based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes in net assets therein are classified as follows:

Net Assets Without Donor Restrictions – Net assets that are available for general use and not subject to donor restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature and may, or will, be met either by passage of time or the events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. VPI did not have any net assets at September 30, 2023 and 2022, where the donor imposed restrictions.

Use of Estimates

Management uses estimates and assumptions in preparing these financial statements in accordance with US GAAP. These estimates and assumptions affect the amounts reported in the financial statements and the note disclosures. Actual results could vary from these estimates.

Cash and Cash Equivalents

For purposes of the statement of cash flows, if applicable, VPI considers highly liquid debt instruments purchased within three months of maturity to be cash equivalents.

Investment in Certificate of Deposit

The certificate of deposit is an investment maturing in 2024.

Accounts Receivable

Accounts receivable are reported at unpaid balances less an allowance for doubtful accounts, if applicable. Management evaluates the status of unpaid accounts and adjusts the allowance as necessary through a provision for bad debt expense. No provision for uncollectible accounts had been established as of September 30, 2023 and 2022, as accounts receivable are considered to be fully collectible.

1. DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Revenue Recognition

Revenues are reported as increases in net assets without donor restrictions, unless their use is limited by donor-imposed restrictions. Under accounting standards, earned revenue measurement is driven via a principles-based process that requires the entity: 1) identify the contract with the customer; 2) identify the performance obligations in the contract; 3) determine the transaction price; 4) allocate the transaction price to the performance obligations; and 5) recognize revenue when (or as) performance obligations are satisfied. Contributed support follows different standards. A summary of each of the revenue and support flows are as follows:

The primary source of revenue is a portion of the local option tourist development tax imposed and collected on short-term lodging by the Escambia County Board of County Commissioners (the County). In accordance with the agreement with the County, VPI receives funding on a reimbursement basis from the County as expenditures are incurred in carrying out its mission.

Gifts and grants, including unconditional promises to give, are recognized as revenues as either without or with donor restrictions in the period verifiably committed by the donor. Gifts and grants of assets other than cash are recorded at their estimated fair value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of the estimated future cash flows using a risk adjusted discount rate depending on the time period involved. Amortization of the discount is included in gift and grant revenue in accordance with the donor-imposed restrictions, if any, on the gifts or grants. Gifts or grants with donor-imposed restrictions that can be met through the passage of time or upon the incurring of expenses consistent with the purposes are recorded as net assets with donor restrictions and reclassified to net assets without donor restrictions when such time or purposes restriction has been satisfied.

Gifts of property and equipment are recorded as without donor restrictions, unless the donor explicitly states how such assets should be used. Gifts of cash or other assets that must be used to acquire long-lived assets are reported as net assets with donor restrictions. VPI reports expirations of donor restrictions when the donated or acquired long-lived asset is placed into service.

Conditional contributions are recorded as revenue when such amounts become unconditional, which generally involves the overcoming of a barrier to entitlement. This can include items like meeting a matching provision, incurring specified allowable expenses in accordance with a framework of allowable costs or other barriers. Contributions received pending designation by the donor are considered to be net assets with donor restrictions until donor stipulations are clarified at which time such are reclassified, if required.

Partnership dues represent revenues from businesses with interests in Escambia County that wish to support VPI's efforts to promote tourism within Escambia County. Partnership dues are recognized ratably on a monthly basis over the partnership period as the performance obligations are satisfied. Management believes that recognizing revenue over time is the best measure of services rendered based on the length of the partnership. Management does not consider there to be significant judgment involved in the timing of satisfaction of performance obligations as those are directly linked to the length of the partnership.

1. DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Inventories
Inventories consist primarily of souvenirs and promotional goods, including maps, brochures and postcards, and are valued at estimated cost.

Equipment
VPI capitalizes all expenditures in excess of $1,000 for equipment at cost. Repairs and maintenance costs are expensed as incurred. Depreciation is provided over the estimated useful lives of the respective assets on a straight-line basis. Equipment is depreciated over five to seven years.

Donated Assets and Use of Facilities
Donated equipment and other noncash donations are valued at estimated fair value at the date of donation. VPI uses certain equipment which was acquired and paid for by Escambia County. Title vests with the County and such assets are not recorded as assets of VPI. The County does not charge VPI for the use of the equipment. The estimated fair market value of the use of these assets is recorded as in-kind income and related equipment and building repairs in the statements of functional expenses. Effective July 2020, VPI occupies space at the Pensacola Visitor Information Center under a lease agreement with the City of Pensacola for $10 annually. The lease term is 15 years unless otherwise terminated pursuant to the agreement. The estimated fair value of the use of these facilities are recorded as in-kind income and rent expense in the statements of functional expenses.

Unearned Revenue
Unearned revenue consists of partnership dues and advertising income, which were received in advance. The revenue will be recognized over the terms of the partnerships or once the advertisement occurs.

Compensated Absences
The liability for compensated absences of $70,002 and $59,229 as of September 30, 2023 and 2022, respectively, is included in accrued payroll and expenses in the statement of financial position. This represents amounts owed to employees under VPI's paid time off policy.

Functional Allocation of Expenses
The costs of providing the program and supporting activities of VPI have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated by management among the program and supporting activities based on time and effort or occupancy costs.

Advertising
The primary purpose of VPI is to promote and advertise the local community. As such, all program expenses are considered to be either direct or indirect forms of advertising. Such costs are expensed as incurred.

1. DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Income Taxes
The Internal Revenue Service has granted VPI exemption from federal income tax under Section 501(c)(6) of the Internal Revenue Code. VPI is subject to taxation only on income from any business unrelated to its exempt purposes. VPI is not aware of any uncertain tax positions that would require disclosure or accrual in accordance with US GAAP.

Reclassification
Certain accounts in the prior year financial statements have been reclassified for comparative purposes to conform with the presentation in the current year financial statements.

Subsequent Events
VPI has evaluated events and transactions that occurred between September 30, 2023 and February 20, 2024, which is the date that financial statements were available to be issued, for possible recognition or disclosure in the financial statements.

2. ACCOUNTS RECEIVABLE

Accounts receivable at September 30, 2023 and 2022, consisted of the following:

	2023	2022
Tourism development tax receivable	$ 1,798,633	$ 1,870,635
Partnership dues	3,775	-
Other	-	80
Accounts receivable	$ 1,802,408	$ 1,870,715

3. LINE OF CREDIT

VPI has a revolving line of credit with Regions Bank in the amount of $500,000. The interest rate is Prime plus 0.50%, with a floor of 4.75%. The line of credit matures on October 15, 2023, and is secured by inventory, accounts, equipment, general intangibles and fixtures. At September 30, 2023 and 2022, there was no outstanding balance on the line of credit.

In October 2023, the line of credit was renewed through October 15, 2024.

4. LIQUIDITY AND AVAILABILITY

VPI regularly monitors liquidity to meet its operating needs and other contractual commitments. VPI has various sources of liquidity at its disposal including cash, receivables and a line of credit. For purposes of analyzing resources available to meet general expenditures over a 12-month period, VPI considers all expenditures related to its ongoing activities of its mission, as well as the conduct of services undertaken to support those activities, to be general expenditures.

The following table shows the total financial assets held by VPI as of September 30, 2023 and 2022, and the amounts of those financial assets available within one year of the date of the statement of financial position to meet general expenditures.

	2023	2022
Financial assets at year end:		
Cash	$ 479,090	$ 885,086
Certificate of deposit	250,000	-
Accounts receivable	1,802,408	1,870,715
Total financial assets available to meet general expenditures over the next 12 months	$ 2,531,498	$ 2,755,801

5. CONCENTRATIONS OF RISK

VPI's activities are primarily funded by a discretionary appropriation of the Escambia County local option tourist development tax. VPI's ability to continue to operate at current levels is dependent on continued funding from this source.

VPI maintains cash balances at a financial institution, which at times, may exceed federally insured limits. The balances held with the financial institution are insured by the Federal Deposit Insurance Corporation up to $250,000. VPI's cash balances, before outstanding checks and the certificate of deposit, exceeded federally insured limits by $716,115 and $808,594 at September 30, 2023 and 2022, respectively. VPI has not experienced any losses in such accounts and believes it is not exposed to any significant risk.

6. SUBRECIPIENT EXPENSE

VPI is the fiscal agent for Art, Culture and Entertainment, Inc. (ACE) and Pensacola Sports Association, Inc. (PSA). In accordance with the Miscellaneous Appropriations Agreements between the County and VPI (the Agreement), VPI accepts tourism development revenue from the County on behalf of ACE and PSA. As fiscal agent for ACE and PSA, VPI is responsible for administering the funding and ensuring it is spent in accordance with the Agreement.

In accordance with US GAAP, this arrangement does not meet the criteria of being an agency transaction; therefore, the expenses incurred by each entity and reimbursed by VPI are recorded as subrecipient expense in the statements of functional expenses.

Subrecipient expenses for the year ended September 30, 2023, consisted of the following:

	ACE	PSA	Total
Direct programming expense	$ 1,811,425	$ 683,616	$ 2,495,041
Operations expense	-	76,960	76,960
Personnel expense	-	353,486	353,486
Total subrecipient expense	$ 1,811,425	$ 1,114,062	$ 2,925,487

Subrecipient expenses for the year ended September 30, 2022, consisted of the following:

	ACE	PSA	Total
Direct programming expense	$ 1,250,000	$ 620,009	$ 1,870,009
Operations expense	-	88,335	88,335
Personnel expense	-	351,234	351,234
Total subrecipient expense	$ 1,250,000	$ 1,059,578	$ 2,309,578

7. RELATED PARTY TRANSACTIONS

VPI enters into certain promotional partnership and marketing transactions with organizations that may be affiliated with members of VPI's board of directors. These transactions are conducted at arms-length and are in the normal course of business.

8. RETIREMENT PLAN

VPI administers a 401(k) plan for the benefit of its employees. All employees are eligible to participate if they have completed one year of service and are at least 21 years of age. The plan provides for a safe harbor matching employer contribution equal to 100% of salary deferrals that do not exceed 6% of compensation for each payroll period. The matching contributions totaled $34,157 and $28,231 for the years ended September 30, 2023 and 2022, respectively.

VISIT PENSACOLA, INC.

FINANCIAL STATEMENTS

SEPTEMBER 30, 2022 AND 2021

Warren Averett
CPAs AND ADVISORS
www.warrenaverett.com

The report accompanying this deliverable was issued by Warren Averett, LLC.

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Warren Averett
CPAs AND ADVISORS

350 W Cedar Street, Suite 400
Pensacola, FL 32502
850.435.7400
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INDEPENDENT AUDITORS' REPORT

To the Finance Committee and Board of Directors
Visit Pensacola, Inc.

Opinion

We have audited the accompanying financial statements of Visit Pensacola, Inc. (a 501(c)(6) nonprofit organization, hereinafter referred to as VPI), which comprise the statements of financial position as of September 30, 2022 and 2021, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of VPI as of September 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of VPI and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about VPI's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of VPI's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about VPI's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control related matters that we identified during the audit.

Warren Averett, LLC

Pensacola, Florida
May 12, 2023

VISIT PENSACOLA, INC.
STATEMENTS OF FINANCIAL POSITION
SEPTEMBER 30, 2022 AND 2021

ASSETS

	2022	2021
CURRENT ASSETS		
Cash and cash equivalents	$ 885,086	$ 905,230
Accounts receivable	1,870,715	1,470,411
Prepaid expenses	99,556	159,795
Total current assets	2,855,357	2,535,436
NONCURRENT ASSETS		
Equipment, net	1,152	2,303
TOTAL ASSETS	$ 2,856,509	$ 2,537,739

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts payable	$ 1,260,691	$ 1,100,385
Accrued payroll and expenses	94,842	76,530
Unearned revenue	62,958	68,617
Total current liabilities	1,418,491	1,245,532
NET ASSETS		
Without donor restrictions	1,438,018	1,292,207
TOTAL LIABILITIES AND NET ASSETS	$ 2,856,509	$ 2,537,739

See notes to the financial statements.

VISIT PENSACOLA, INC.
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021

	2022	2021
SUPPORT AND REVENUE WITHOUT DONOR RESTRICTIONS		
Tourism development revenue	$ 11,052,864	$ 6,834,804
Partnership dues	111,205	92,979
Advertising income	156,427	139,750
In-kind income	175,573	146,763
Grant income	-	500,000
Event income	17,377	10,700
Merchandise sales	146	89
Miscellaneous income	3,418	2,164
PPP loan proceeds	-	203,237
Total support and revenue without donor restrictions	11,517,010	7,930,486
OPERATING EXPENSES		
Program expenses		
Tourism development	10,989,820	7,415,418
Supporting expenses		
Management and general	381,379	342,633
Total operating expenses	11,371,199	7,758,051
CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	145,811	172,435
NET ASSETS WITHOUT DONOR RESTRICTIONS, BEGINNING OF YEAR	1,292,207	1,119,772
NET ASSETS WITHOUT DONOR RESTRICTIONS, END OF YEAR	$ 1,438,018	$ 1,292,207

See notes to the financial statements.

VISIT PENSACOLA, INC.
STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021

	Program Services	Supporting Services	
	Tourism	Management and General	Total
Advertising	$ 5,325,450	$ -	$ 5,325,450
Advertising agency fees	180,000	-	180,000
Bad debt expense	-	2,451	2,451
Bank and credit card fees	-	6,336	6,336
Brochures and collateral	156,299	-	156,299
Depreciation	961	190	1,151
Dues and subscriptions	30,513	-	30,513
Equipment and building repair	118,127	22,240	140,367
Festivals and events	359,595	-	359,595
Information technology	26,320	5,192	31,512
In-kind rent	118,727	24,480	143,207
Insurance	27,680	5,460	33,140
Marketing research	346,102	-	346,102
Miscellaneous expense	-	2,304	2,304
Office supplies	33,280	6,611	39,891
Partnership expense	85,419	45	85,464
Personnel expense	805,907	212,945	1,018,852
Postage	26,622	5,251	31,873
Production	543,080	-	543,080
Professional services	25,694	5,068	30,762
Promotions	220,616	-	220,616
Public relations	80,564	-	80,564
Registration	112,769	-	112,769
Sales tax	-	1,419	1,419
Subrecipient expense – ACE	1,250,000	-	1,250,000
Subrecipient expense – PSA	987,159	72,419	1,059,578
Travel, meals and entertainment	87,524	800	88,324
Utilities	41,412	8,168	49,580
TOTAL OPERATING EXPENSES	$ 10,989,820	$ 381,379	$ 11,371,199

See notes to the financial statements.

VISIT PENSACOLA, INC.
STATEMENTS OF FUNCTIONAL EXPENSES - CONTINUED
FOR THE YEAR ENDED SEPTEMBER 30, 2022 AND 2021

	Program Services	Supporting Services	
	Tourism	Management and General	Total
Advertising	$ 2,703,081	$ -	$ 2,703,081
Advertising agency fees	680,000	-	680,000
Bad debt expense	-	2,270	2,270
Bank and credit card fees	-	4,334	4,334
Brochures and collateral	111,855	-	111,855
Depreciation	911	241	1,152
Dues and subscriptions	29,778	-	29,778
Equipment and building repair	82,254	23,489	105,743
Festivals and events	246,596	-	246,596
Information technology	20,048	5,284	25,332
In-kind rent	105,001	25,087	130,088
Insurance	20,419	5,380	25,799
Marketing research	316,512	-	316,512
Miscellaneous expense	-	342	342
Office supplies	26,530	7,632	34,162
Partnership expense	46,636	33	46,669
Personnel expense	702,937	185,738	888,675
Postage	13,262	3,495	16,757
Production	451,952	-	451,952
Professional services	21,254	5,601	26,855
Promotions	80,543	-	80,543
Public relations	83,854	-	83,854
Registration	64,046	-	64,046
Sales tax	-	593	593
Subrecipient expense – ACE	944,576	-	944,576
Subrecipient expense – PSA	591,762	63,164	654,926
Travel, meals and entertainment	37,809	1,041	38,850
Utilities	33,802	8,909	42,711
TOTAL OPERATING EXPENSES	$ 7,415,418	$ 342,633	$ 7,758,051

See notes to the financial statements.

VISIT PENSACOLA, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2022 AND 2021

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ 145,811	$ 172,435
Adjustments to reconcile change in net assets to net cash used in operating activities:		
Bad debt expense	2,451	2,270
Depreciation	1,151	1,152
Forgiveness of PPP loan	-	(203,237)
Decrease (increase) in:		
Accounts receivable	(402,755)	(1,083,790)
Inventories	-	599
Prepaid expenses	60,239	(56,915)
Increase (decrease) in:		
Accounts payable	160,306	460,929
Accrued payroll and expenses	18,312	18,768
Unearned revenue	(5,659)	1,917
Net cash used in operating activities	(20,144)	(685,872)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from forgivable loan	-	203,237
Net cash provided by financing activities	-	203,237
NET DECREASE IN CASH AND CASH EQUIVALENTS	(20,144)	(482,635)
CASH AND CASH EQUIVALENTS, BEGINNING	905,230	1,387,865
CASH AND CASH EQUIVALENTS, ENDING	$ 885,086	$ 905,230

See notes to the financial statements.

1. DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Description of Organization

Visit Pensacola, Inc. (VPI) was formed in 2013, as a Florida not-for-profit corporation to promote the common business interests of the tourism industry in Escambia County, Florida, and to unify the private sector, visitor, tourism, meeting and convention interests of the various incorporated and unincorporated areas of Escambia County, in order to speak with a collective, focused voice of authority on issues that affect the tourism industry.

Basis of Accounting and Presentation

The financial statements of VPI have been prepared on the accrual basis of accounting and in accordance with the accounting principles generally accepted in the United States of America (US GAAP) which require that VPI report information regarding its financial position and activities based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes in net assets therein are classified as follows:

Net Assets Without Donor Restrictions – Net assets that are available for general use and not subject to donor restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature and may, or will, be met either by passage of time or the events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. VPI did not have any net assets at September 30, 2022 and 2021, where the donor imposed restrictions.

Use of Estimates

Management uses estimates and assumptions in preparing these financial statements in accordance with US GAAP. These estimates and assumptions affect the amounts reported in the financial statements and the note disclosures. Actual results could vary from these estimates.

Cash and Cash Equivalents

For purposes of the statement of cash flows, if applicable, VPI considers highly liquid debt instruments purchased within three months of maturity to be cash equivalents.

Accounts Receivable

Accounts receivable are reported at unpaid balances less an allowance for doubtful accounts, if applicable. Management evaluates the status of unpaid accounts and adjusts the allowance as necessary through a provision for bad debt expense. No provision for uncollectible accounts had been established as of September 30, 2022 and 2021, as accounts receivable are considered to be fully collectible.

1. DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Revenue Recognition

Revenues are reported as increases in net assets without donor restrictions, unless their use is limited by donor-imposed restrictions. Under accounting standards, earned revenue measurement is driven via a principles-based process that requires the entity: 1) identify the contract with the customer; 2) identify the performance obligations in the contract; 3) determine the transaction price; 4) allocate the transaction price to the performance obligations; and 5) recognize revenue when (or as) performance obligations are satisfied. Contributed support follows different standards. A summary of each of the revenue and support flows are as follows:

The primary source of revenue is a portion of the local option tourist development tax imposed and collected on short-term lodging by the Escambia County Board of County Commissioners (the County). In accordance with the agreement with the County, VPI receives funding on a reimbursement basis from the County as expenditures are incurred in carrying out its mission.

Gifts and grants, including unconditional promises to give, are recognized as revenues as either without or with donor restrictions in the period verifiably committed by the donor. Gifts and grants of assets other than cash are recorded at their estimated fair value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of the estimated future cash flows using a risk adjusted discount rate depending on the time period involved. Amortization of the discount is included in gift and grant revenue in accordance with the donor-imposed restrictions, if any, on the gifts or grants. Gifts or grants with donor-imposed restrictions that can be met through the passage of time or upon the incurring of expenses consistent with the purposes are recorded as net assets with donor restrictions and reclassified to net assets without donor restrictions when such time or purposes restriction has been satisfied.

Gifts of property and equipment are recorded as without donor restrictions, unless the donor explicitly states how such assets should be used. Gifts of cash or other assets that must be used to acquire long-lived assets are reported as net assets with donor restrictions. VPI reports expirations of donor restrictions when the donated or acquired long-lived asset is placed into service.

Conditional contributions are recorded as revenue when such amounts become unconditional, which generally involves the overcoming of a barrier to entitlement. This can include items like meeting a matching provision, incurring specified allowable expenses in accordance with a framework of allowable costs, or other barriers. Contributions received pending designation by the donor are considered to be net assets with donor restrictions until donor stipulations are clarified at which time such are reclassified, if required.

Partnership dues represent revenues from businesses with interests in Escambia County that wish to support VPI's efforts to promote tourism within Escambia County. Partnership dues are recognized ratably on a monthly basis over the partnership period as the performance obligations are satisfied. Management believes that recognizing revenue over time is the best measure of services rendered based on the length of the partnership. Management does not consider there to be significant judgment involved in the timing of satisfaction of performance obligations as those are directly linked to the length of the partnership.

1. DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Inventories
Inventories consist primarily of souvenirs and promotional goods, including maps, brochures and postcards, and are valued at estimated cost.

Equipment
VPI capitalizes all expenditures in excess of $1,000 for equipment at cost. Repairs and maintenance costs are expensed as incurred. Depreciation is provided over the estimated useful lives of the respective assets on a straight-line basis. Equipment is depreciated over five to seven years.

Donated Assets and Use of Facilities
Donated equipment and other noncash donations are valued at estimated fair value at the date of donation. VPI uses certain equipment which was acquired and paid for by Escambia County. Title vests with the County and such assets are not recorded as assets of VPI. The County does not charge VPI for the use of the equipment. The estimated fair market value of the use of these assets is recorded as in-kind income and related equipment and building repairs in the statements of functional expenses. Effective July 2020, VPI occupies space at the Pensacola Visitor Information Center under a lease agreement with the City of Pensacola for $10 annually. The lease term is 15 years unless otherwise terminated pursuant to the agreement. The estimated fair value of the use of these facilities are recorded as in-kind income and rent expense in the statements of functional expenses.

Unearned Revenue
Unearned revenue consists of partnership dues and advertising income, which were received in advance. The revenue will be recognized over the terms of the partnerships or once the advertisement occurs.

Compensated Absences
The liability for compensated absences of $59,229 and $44,913 as of September 30, 2022 and 2021, respectively, is included in accrued payroll and expenses in the statement of financial position. This represents amounts owed to employees under VPI's paid time off policy.

Functional Allocation of Expenses
The costs of providing the program and supporting activities of VPI have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated by management among the program and supporting activities based on time and effort or occupancy costs.

Advertising
The primary purpose of VPI is to promote and advertise the local community. As such, all program expenses are considered to be either direct or indirect forms of advertising. Such costs are expensed as incurred.

1. DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Income Taxes
The Internal Revenue Service has granted VPI exemption from federal income tax under Section 501(c)(6) of the Internal Revenue Code. VPI is subject to taxation only on income from any business unrelated to its exempt purposes. VPI is not aware of any uncertain tax positions that would require disclosure or accrual in accordance with US GAAP.

Subsequent Events
VPI has evaluated events and transactions that occurred between September 30, 2022, and May 12, 2023, which is the date that financial statements were available to be issued, for possible recognition or disclosure in the financial statements.

2. ACCOUNTS RECEIVABLE

Accounts receivable at September 30, 2022 and 2021, consisted of the following:

	2022	2021
Tourism development tax receivable	$ 1,870,635	$ 1,465,730
Partnership dues	-	4,461
Other	80	220
Accounts receivable	$ 1,870,715	$ 1,470,411

3. LINE OF CREDIT

VPI has a revolving line of credit with Regions Bank in the amount of $500,000. The interest rate is Prime plus 0.50%, with a floor of 4.75%. The line of credit matures on October 15, 2022, and is secured by inventory, accounts, equipment, general intangibles and fixtures. At September 30, 2022 and 2021, there was no outstanding balance on the line of credit.

In October 2022, the line of credit was renewed through October 15, 2023. VPI borrowed $300,000 from the line of credit in October 2022, which was fully repaid in December 2022.

4. PAYCHECK PROTECTION PROGRAM LOAN

In February 2021, VPI obtained a loan (the Loan) from Regions Bank in the amount of $203,237 under the Paycheck Protection Program (PPP) established by the Coronavirus Aid, Relief, and Economic Security (CARES) Act. Under the terms of the PPP, up to 100% of the loan and related interest may be forgiven if the proceeds are used for covered expenses, and certain other requirements related to wage rates and maintenance of full-time equivalents are met. VPI applied for forgiveness and received forgiveness of $203,237 from the Small Business Administration (SBA) on November 2021.

5. GRANT INCOME

During the year ended September 30, 2021, VPI received $500,000 in CARES Act Coronavirus Relief Funds from the County. Under the terms of the CARES Agreement, the County reimbursed VPI $500,000 for CARES Act eligible expenses incurred through December 30, 2020.

6. LIQUIDITY AND AVAILABILITY

VPI regularly monitors liquidity to meet its operating needs and other contractual commitments. VPI has various sources of liquidity at its disposal including cash, receivables and a line of credit. For purposes of analyzing resources available to meet general expenditures over a 12-month period, VPI considers all expenditures related to its ongoing activities of its mission, as well as the conduct of services undertaken to support those activities, to be general expenditures.

The following table shows the total financial assets held by VPI as of September 30, 2022 and 2021, and the amounts of those financial assets available within one year of the date of the statement of financial position to meet general expenditures.

	2022	2021
Financial assets at year end:		
Cash	$ 885,086	$ 905,230
Accounts receivable	1,870,715	1,470,411
Total financial assets available to meet general expenditures over the next 12 months	$ 2,755,801	$ 2,375,641

7. CONCENTRATIONS OF RISK

VPI's activities are primarily funded by a discretionary appropriation of the Escambia County local option tourist development tax. VPI's ability to continue to operate at current levels is dependent on continued funding from this source.

VPI maintains cash balances at a financial institution, which at times, may exceed federally insured limits. The balances held with the financial institution are insured by the Federal Deposit Insurance Corporation up to $250,000. VPI's cash balances, before outstanding checks, exceeded federally insured limits by $808,594 and $1,232,879 at September 30, 2022 and 2021, respectively. VPI has not experienced any losses in such accounts and believes it is not exposed to any significant risk.

8. SUBRECIPIENT EXPENSE

VPI is the fiscal agent for Art, Culture and Entertainment, Inc. (ACE) and Pensacola Sports Association, Inc. (PSA). In accordance with the Miscellaneous Appropriations Agreements between the County and VPI (the Agreement), VPI accepts tourism development revenue from the County on behalf of ACE and PSA. As fiscal agent for ACE and PSA, VPI is responsible for administering the funding and ensuring it is spent in accordance with the Agreement.

In accordance with US GAAP, this arrangement does not meet the criteria of being an agency transaction; therefore, the expenses incurred by each entity and reimbursed by VPI are recorded as subrecipient expense in the statements of functional expenses.

Subrecipient expenses for the year ended September 30, 2022, consisted of the following:

	ACE	PSA	Total
Direct programming expense	$ 1,250,000	$ 620,009	$ 1,870,009
Operations expense	-	88,335	88,335
Personnel expense	-	351,234	351,234
Total subrecipient expense	$ 1,250,000	$ 1,059,578	$ 2,309,578

Subrecipient expenses for the year ended September 30, 2021, consisted of the following:

	ACE	PSA	Total
Direct programming expense	$ 944,576	$ 352,084	$ 1,296,660
Operations expense	-	59,252	59,252
Personnel expense	-	243,590	243,590
Total subrecipient expense	$ 944,576	$ 654,926	$ 1,599,502

9. RELATED PARTY TRANSACTIONS

VPI enters into certain promotional partnership and marketing transactions with organizations that may be affiliated with members of VPI's board of directors. These transactions are conducted at arms-length and are in the normal course of business.

10. RETIREMENT PLAN

VPI administers a 401(k) plan for the benefit of its employees. All employees are eligible to participate if they have completed one year of service and are at least 21 years of age. The plan provides for a safe harbor matching employer contribution equal to 100% of salary deferrals that do not exceed 6% of compensation for each payroll period. The matching contributions totaled $28,231 and $21,833 for the years ended September 30, 2022 and 2021, respectively.

ARTS, CULTURE & ENTERTAINMENT

As part of Visit Pensacola Unified

$2,159,227

February 28, 2026

TO: Tourism Community Partner

RE: Requests for funding for Fiscal Year (FY) 2027

Dear Potential Funding Recipient:

Attached please find the Escambia County Community Partner Funding Request Application, which will be used for budget allocation purposes for the upcoming fiscal year.

The deadline to submit completed applications is Monday, March 30, 2026

The application provides you with adequate space to list all your organization's sources of revenue and your major categories of expenditures. When preparing the requested narratives, a clear and concise response is appreciated. If you need more space, please reference the appropriate question for your answers on any additional documentation.

Important Note: As a requirement to receive County TDT grant monies, your organization will be required to submit both quarterly metrics and an annual report. Your required metrics report will be derived from the metric information within your application. Specific instructions to complete your annual report are included in the Attachment A "Annual Narrative Form", attached to this application and are due post event or at the end of the Fiscal Year, whichever date is earliest.

Applications must be submitted electronically. When submitting your application, please follow all instructions and fill out the questions clearly. There is **an application check list** to ensure all required documents are submitted. **Please check each box to confirm all required documents are included with your new funding request application.**

Escambia County is committed to making information accessible. As part of that effort, documents delivered to Escambia County as part of this project are to meet website guidelines for accessible design set forth by the U.S. Department of Justice under the Title II of the Americans with Disabilities Act (ADA) and web content accessibility guidelines. For this reason, please submit Word format documents if ADA guidelines cannot be met.

We look forward to learning how Escambia County may be able to support your organization to maximize outreach to the citizens of our great county!

Sincerely,

Stephan Hall

Finance Director
Escambia County

FISCAL YEAR 2027

ESCAMBIA COUNTY
TOURISM PROMOTION
COMMUNITY PARTNER FUNDING APPLICATION

All agencies requesting Tourist Development Tax (TDT) funding from Escambia County must submit the below-listed information and complete the attached form. Failure to submit all required information or to complete the form will disqualify your organization from consideration for funding. Please submit the completed application packet electronically to **Budget@myescambia.com**.

DEADLINE - Monday, March 30, 2026

ELIGIBILITY CRITERIA:

Organizations eligible to apply for funding must:

- Indicate all funding amounts received from sources other than local governments.
- Qualify as: a) a municipality located in Escambia County; b) an organization designated tax exempt by the IRS and incorporated as a not-for-profit corporation with authorization to conduct business in the State of Florida; OR c) an organization incorporated as a for-profit corporation or organized as a limited liability company with authorization to conduct business in the State of Florida.
- Located in and serve residents of Escambia County.
- Provide at least 2 full years (24 months) of independently prepared, audited or reviewed financial statements or tax returns, unless organization was formed within the last 3 years.
- The Board of County Commissioners retains the right to waive the eligibility criteria.

APPLICANTS SHOULD:

- Explain why receiving funding would have a significant impact on their organization.
- Have a mission and programs or services that directly and primarily promote tourism.
- Plan to expend funds within 12 months.
- Plan to provide quarterly metric reports and an annual report. ****Please be able to provide the source of your data that will be used to quantify your request.**

Funds may be provided for programs, services, projects, activities, events or other initiatives that directly and primarily support tourism in Escambia County. Funds may be provided for facility and infrastructure projects subject to the additional eligibility requirements as provided in Escambia County's TDT Policies and Procedures.

Funds will not be provided for:

- debt reduction, operating deficits, interim or bridge funding or endowment funding,
- individuals or private foundations,
- activities that are religious or political in nature,
- fund drives, annual appeals, fundraising events or general capital campaigns, and
- salaries that do not directly impact the program unless mandated by statutory or regulatory requirement.

When submitting your completed application with all required documents, provide your documents in original Word format or a direct PDF of the Word document. **Please limit scanned documents as much as possible.**

APPLICATION CHECKLIST (Required)

- ___ Submit a fully completed Agency Funding Request Application.
- ___ Submit a copy of your organization's current W-9.
- ___ Submit: a) Certificate of Status as a not-for-profit corporation with authorization to conduct business in the State of Florida and a Letter of Determination from the IRS confirming your organization's federally tax-exempt status; or b) Certificate of Status as an organization incorporated as a for-profit corporation or organized as a limited liability company with authorization to conduct business in the State of Florida.
- ___ Submit a copy of your organization's 2024 or 2025 tax return. You may submit a 2023 tax return along with explanation for late filing.
- ___ Submit a copy of your organization's most recent two years of financial statements, with audit if applicable. Updated financials may be requested by the County periodically including prior and subsequent to reward date.
- ___ Provide the **source** used to obtain the data that will be recorded on the quarterly metrics report and annual report.

GENERAL INFORMATION

Agency Name: **Art, Culture, and Entertainment, Inc.**

Agency Address: **905 E. Hatton Street, Pensacola, FL 32503.**

Program Name for which funding is being requested: **Arts and Culture Tourism Development.**

Amount Requested: **$2,159,227 (14.74% of the unified budget).**

Program Contact: **Therese Felth McKenzie and Chelsea O'Shields.**

Contact Email: **therese@mckenzielawfirm.com and coshields@hhmcpass.com.**

Contact Phone: **(954) 260-3456 (Therese) and (850) 438-9256 (Chelsea).**

Description of Program: **To attract cultural tourism to Escambia County by supporting arts and cultural programming non-profit organizations in Escambia County through general operating grants. In addition, to attract and broaden the base of tourists through the Vacation Artfully cultural tourism marketing campaign and the annual Foo Foo Festival grant program and marketing campaign**.

How many years has your organization provided services in the County? **17 years.**

How many years has your organization received funding from the County? **17 years.**

Explain how receiving funds from the County would impact your organization:

We serve as Escambia County's designated Local Arts Agency and partner with Visit Pensacola to maximize the effective use of TDT funds in reaching cultural tourists. No other agency in Escambia County provides this same service. Local arts and cultural nonprofits rely on ACE grants to promote their programs to cultural visitors.

PREVIOUS FISCAL YEAR FUNDING

(If none received, mark N/A and skip to next section.)

Amount received, if applicable: **For fiscal year 2025-2026, ACE was awarded a total of $2,159,227 (base of $2,122,956 and a supplemental of $36,271).**

Briefly describe how last year's funds were used? **The funds supported arts and cultural organizations through a general operating grant program and the annual Foo Foo Festival grant program, both designed to strengthen and expand cultural tourism. ACE also carried out two annual marketing campaigns—Vacation Artfully and Foo Foo Festival—through agreements with Hummingbird Ideas and Giant Noise.**

Briefly describe the County's Return on Investment relative to last year's funding and the measurable impact your program had on the citizens of Escambia County?

In addition to the funds provided directly to local arts and culture non-profit organizations through the operating grant program and the positive impact their programming has for our area and in driving tourism, ACE's annual 12-day Foo Foo Festival celebration generated $5,162,000 in out-of-county visitor spending and had an estimated economic impact of $7,878,800. Escambia County also welcomed a variety of visitors from across the country with most out-of-county visitors being from the Southeast including, Florida, Alabama, Georgia, Louisiana, and Mississippi. Escambia County also welcomed international visitors from Denmark and the United Kingdom. Foo Foo Festival had a total attendance of 75,100 and generated 5,735 nights in paid accommodations in the Pensacola area.

CURRENT FISCAL YEAR FUNDING REQUEST

Briefly explain how the requested funding will be used to support the program. Why is the program a benefit to the citizens of Escambia County?

Funds requested for Fiscal Year 2026-2027 will be used for continued support of our General Operating Grant Program supporting our local non-profit arts organizations, Foo Foo Festival Grant Program, and cultural marketing through two annual campaigns: Foo Foo Festival and Vacation Artfully. There is no other cultural tourism marketing program being executed in Escambia County. The grant programs and marketing campaigns also improve the standard of living for the Citizens of Escambia County.

Is your program a governmental function or requirement? If so, please site regulatory/statutory requirement and explain:

The program is not a governmental function in Escambia County. It should be a requirement for the County to invest in the arts and provide cultural tourism marketing through a partner agency like ACE, but it is not.

Is this a one-time request or a recurring request for funding? **Recurring request**.

SIMILAR/PARTNER ORGANIZATIONS

List any other public or private organizations/agencies who provide similar services in the area,

and how you have partnered with those organizations: **None**.

Please differentiate your program from other similar programs and explain why you are the best agency to provide the program.

We are a Designated Local Arts Agency for Escambia County and work with Visit Pensacola to ensure the greatest and most efficient use of the TDT to market to the broadest number of prospective cultural tourists. There is no other agency doing the work we do in Escambia County.

FUNDING

Will these funds be used for salaries/administrative costs or direct programming costs? Please provide a breakdown by percentage within each category. NOTE: Only salaries directly related to the approved program are eligible for funding.

- Percentage for salaries/administrative costs: **0%**
- Percentage for direct programming costs: **100%**

  ACE has no paid employees and is operated on a volunteer basis. As a result, 100% of the funds received for fiscal year 2026-2027 will be used to support direct programming costs.

If only a portion of your requested funding is granted, how will you offset the difference?

ACE will have to look for an alternative funding source, scale back the programs, or cancel them.

If the requested funding can be used as a match for other funding, please provide the details below and include the amount and match ratio: **N/A**.

Does your organization request funding from other governmental entities or non-profit agencies? If so, list each agency from which you request funds and the amount. Explain what those funds would be used for and whether there is any duplication of funding.

ACE also requests funds from the City of Pensacola to support these same programs and initiatives. ACE received $125,000 from the City of Pensacola for fiscal years 2024 and 2025. Of the funds received, $100,000 supported the General Operating Grant Program and $25,000 supported the Foo Foo Festival. ACE also receives funds from The Florida Arts License Plate Program. The amount varies but is on average about $7,500 per year. The funds from the Floria Arts License Plate Program are used to support ACE's mini grant program. There is no duplication of funding for the mini grant program.

GOALS AND METRICS

Please provide "specific and measurable" metrics in the following sections:

a) Please complete the Agency Metrics Scorecard below by listing up to three primary goals this

program is targeting. Provide three years of trends. If your Agency received funding the previous fiscal year, use the same metrics for consistent measurement. ALL agencies are required to fill out this template.

Goals & Metrics Scorecard	FY25	FY26	FY27	% Change
1. Increase the number of out-of-town visitors during Foo Foo Fest	35,966	24,800	26,040	5%
2. Increase overall attendance at Foo Foo Fest	90,000	75,100	78,855	5%
3.Increase overall economic impact of Foo Foo Fest in Escambia County	$27MIL	$,7,878,000	$8,271,900	5%

b) State the source used to provide your program metrics:

HAAS Economic Impact Report (2024) and Downs and St. Germaine Economic Impact Report (2025).

Please note that ACE changed its vendor for the economic impact survey in 2026. The 2026 report uses different models and metrics than the 2025 report to measure attendance and economic output and should therefore be considered the new baseline for all future comparisons.

c) Please list up to three program goals by which your organization will measure the success of your program.

Program Goals	FY27
1.Increase the number of out-of-town visitors to Escambia County	27,040
2.Increase the overall attendance at Foo Foo Fest	78,855
3.Increase overall economic impact of Foo Foo Fest	$8,271,900

d) Please list the actual baseline statistics/metrics for the performance measure(s) listed above.

Baseline for Goals	FY27
1.Increase the number of out-of-town visitors to Escambia County	24,800

2.Increase overall attendance at Foo Foo Fest	75,100
3.Increase overall economic impact of Foo Foo Fest	$7,868,000

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program, you are not required to complete the information for the previous budget year. Please add any additional income or expense sources to the table as necessary to complete your budget application. **Please round figures to the nearest whole dollar.**

INCOME TABLE			
	Most Recently Completed Budget Year - FY 2024-25	Current Budget Year FY 2025-26	Proposed Budget Year FY 2026-27
Contributions/Donations from Private Sources	$8,000	$8,000	$8,000
Programmatic Income	$	$	$
County Funding/Direct Contribution	$1,978,828	$2,149,227	$2,159,277
County Funding by Other Source (a)	$	$	$
City Funding	$125,000	$125,000	$125,000
Local Non-Profit Funding	$	$	$
State Funding	$ 7,603	$ 7,603	$ 7,250
Federal Funding	$	$	$
Memberships	$ 7,000	$ 10,000	$ 10,000
Investment Income	$	$	$
Other Income (b)	$	$	$
Total Income	$2,12 ,431	$2,299 ,830	$2,309 , 527

Please explain by fiscal year any amount listed in "County Funding by Other Source" line item. (Example: Commissioner Community Support funding, Sheriff's Office funding, etc.)

N/A.

Please explain by fiscal year any amount listed in the "Other Income" line item. _____

N/A.

EXPENSES TABLE			
	Most Recently Completed Budget Year FY 2024-25	Current Budget Year FY 2025-26	Proposed Budget Year FY 2026-27
Total Number of Staff			
Salaries and Wages	$	$	$
Employee Benefits	$	$	$
Professional Services	$ 10,725	$ 10,725	$ 10,725
Contractual Services	$	$	$
Travel Expenses	$	$	$
Rentals and Leases	$	$	$
Communication	$	$	$
Postage and Freight	$	$	$
Repair and Maintenance	$	$	$
Printing and Binding	$	$	$
Marketing and Promotion	$ 1,237,616	$ 1,292,838	$ 1,292,838
Fuel	$	$	$
Supplies	$	$	$
Event Expenses (grant programs)	$ 955,897	$ 1,015,000	$ 1,015,000
Capitalizable Assets for County Funding (a)	$	$	$
Other Expenses (b)	$ 2,423	$ 2,423	$ 2,423
Total Expenses	$ 2,206,661	$ 2,320,986	$ 2,320,986
Net Income - (Revenue minus Expense)	($ 80,230)	($ 21,156)	$ ($ 11,459)

Please explain any capitalizable assets (vehicles, land, or equipment) contained in your request.

N/A.

Please explain any request listed in the "Other Expenses" line item.

- **Subscriptions Expense: $514**
- **Insurance Expense: $1,547**
- **Miscellaneous: $62**
- **Web Hosting: $300**

BUDGET QUESTIONS

1. Does your agency operate on Calendar Year, State Fiscal Year, or Fiscal Year?

   ACE's fiscal year ends September 30.

2. Please explain any discrepancies in the Expense Table and your agency's Financial Statements

   N/A.

3. Please explain any Net Income (Revenue less Expense) represented in the Expense Table above on the bottom row. What is the planned use for these residual funds?

   N/A.

4. Please list the salary of the top 5 employees, names and positions of your organization. If there are multiple agencies funded by or through your agency allocation, please add those employees to this list by agency.

   N/A. ACE does not have any paid employees.

Name	Position	Salary
		$
		$
		$
		$
		$

5. Please provide the total amount of cash and investments on hand. **N/A**.

6. Does your organization charge fees for services? If so, provide a list of fees charged:

   N/A.

7. Does your organization require background checks from volunteers and staff? **N/A**.

8. What is the **source** of your reportable data? **Financial Reports, HAAS Report, and Downs & St. Germain Report**.

TOURISM PROMOTION AGENCIES

1. Please describe the marketing plan for your event or tourism related activity:

   In 2025, ACE continued to work closely with Hummingbird Ideas and Giant Noise to showcase Pensacola and Escambia County as a premier arts and culture destination in the Southeast region of the country. We increased our efforts in core drive and fly markets like Nashville, Dallas, Atlanta, and Mobile, and on a national level revisited partnerships with publications like Artful Living.

   In 2026, we look forward to the opportunity to expand upon these efforts, continuing our immersion into core and developing markets like Austin, Tallahassee, Jacksonville, and Houston to further raise awareness of our area's art and culture scene and tell the stories of our culture-filled community.

2. Please provide information regarding ticket sales or sponsorships for your event or tourism related activity:

   ACE does not sell tickets or have sponsors. Each grant recipient is responsible for ticket sales and sponsorship for their grant funded events and programming.

I hereby certify that the information provided above is a true and correct statement relating to the organization requesting funding named above.

Therese Felth McKenzie
Name

President 5/15/26
Title Date

***Please refer to the final reports submitted with this application from Hummingbird Ideas, Giant Noise, and Downs and St. Germain for information responsive to the below sections.**

Annual Narrative Instructions for Organizations granted TDT Funds:

Your organization has received funds from Escambia County from the Tourist Development Tax (TDT) Fund. Florida law requires organizations who are granted these funds to provide the information below in an annual report regarding the expenditure of funds. Please provide the following information in your annual report:

1. The Basics:
Name of Organization (must match W9):

Contact Name/Title:

Mailing Address:

Funding Amount Received:

2. Introduction:
Brief description of the organization/event:

Is this a new or recurring grant?

If recurring, how many years?

If new, do you anticipate the organization/event becoming a recurring grant?

3. Narrative:
How did your organization/event benefit the tourism industry and/or promote tourism in Escambia County by increasing the number and quality of tourist related activities?

How were the TDT funds spent?

Provide specific details on how TDT funds were spent.

Please provide the number of hotel/motel room nights generated from your event. What is the source of your data and metrics?

Please attach a copy of your completed Market Plan, and provide details regarding the success of your plan.

How did you measure the success of your organization/event? What goals did you establish? Examples of goals may include the following: Attendance/Spectators; Ticket Sales; Number of Participants; Number of Vendors/Exhibitors; Sponsorship Support; Media Coverage; Website Visits; Social Media Engagement; Hotel/Motel Room Nights Generated.

4. Quarterly Metrics Summary

Please provide the following quarterly metrics as approved by the BOCC:

Goals and Metrics Scorecard: Sample Organization FY 26-27	1st QTR	2nd QTR	3rd QTR	4th QTR
How many people attended/visited your organization/event?	10	200	50	150
How many people who attended/visited your organization/event stayed in area hotel/motels?	50	100	25	75
How many nights did those people stay in area hotels/motels?	1	2	2	3
On average, how much did each family spend at the organization/event?	$200	$300	$400	$500

5. Tourism Narrative Summary

Please provide a summary of your organization/event's success, the positive impact it created for the citizens of Escambia County, and overall impact to tourism. Pictures may be attached.

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: AUG 10 2010

ART CULTURE AND ENTERTAINMENT INC
C/O DAVID M BEAR
6120 ENTERPRISE DR
PENSACOLA, FL 32505-1858

Employer Identification Number:
27-1396429
DLN:
200205004
Contact Person:
CHRIS BROWN ID# 31503
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
September 30
Public Charity Status:
170(b)(1)(A)(vi)
Form 990 Required:
yes
Effective Date of Exemption:
December 2, 2009
Contribution Deductibility:
Yes
Addendum Applies:
No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Letter 947 (DO/CG)

ART CULTURE AND ENTERTAINMENT INC

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

Robert Choi
Director, Exempt Organizations
Rulings and Agreements

Enclosure: Publication 4221-PC

February 28, 2026

TO: Tourism Community Partner

RE: Requests for funding for Fiscal Year (FY) 2027

Dear Potential Funding Recipient:

Attached please find the Escambia County Community Partner Funding Request Application, which will be used for budget allocation purposes for the upcoming fiscal year.

The deadline to submit completed applications is Monday, March 30, 2026

The application provides you with adequate space to list all your organization's sources of revenue and your major categories of expenditures. When preparing the requested narratives, a clear and concise response is appreciated. If you need more space, please reference the appropriate question for your answers on any additional documentation.

Important Note: As a requirement to receive County TDT grant monies, your organization will be required to submit both quarterly metrics and an annual report. Your required metrics report will be derived from the metric information within your application. Specific instructions to complete your annual report are included in the Attachment A "Annual Narrative Form", attached to this application and are due post event or at the end of the Fiscal Year, whichever date is earliest.

Applications must be submitted electronically. When submitting your application, please follow all instructions and fill out the questions clearly. There is **an application check list** to ensure all required documents are submitted. **Please check each box to confirm all required documents are included with your new funding request application.**

Escambia County is committed to making information accessible. As part of that effort, documents delivered to Escambia County as part of this project are to meet website guidelines for accessible design set forth by the U.S. Department of Justice under the Title II of the Americans with Disabilities Act (ADA) and web content accessibility guidelines. For this reason, please submit Word format documents if ADA guidelines cannot be met.

We look forward to learning how Escambia County may be able to support your organization to maximize outreach to the citizens of our great county!

Sincerely,

Stephan Hall

Finance Director
Escambia County

FISCAL YEAR 2027

ESCAMBIA COUNTY
TOURISM PROMOTION
COMMUNITY PARTNER FUNDING APPLICATION

All agencies requesting Tourist Development Tax (TDT) funding from Escambia County must submit the below-listed information and complete the attached form. Failure to submit all required information or to complete the form will disqualify your organization from consideration for funding. Please submit the completed application packet electronically to **Budget@myescambia.com**.

DEADLINE - Monday, March 30, 2026

ELIGIBILITY CRITERIA:

Organizations eligible to apply for funding must:

- Indicate all funding amounts received from sources other than local governments.
- Qualify as: a) a municipality located in Escambia County; b) an organization designated tax exempt by the IRS and incorporated as a not-for-profit corporation with authorization to conduct business in the State of Florida; OR c) an organization incorporated as a for-profit corporation or organized as a limited liability company with authorization to conduct business in the State of Florida.
- Located in and serve residents of Escambia County.
- Provide at least 2 full years (24 months) of independently prepared, audited or reviewed financial statements or tax returns, unless organization was formed within the last 3 years.
- The Board of County Commissioners retains the right to waive the eligibility criteria.

APPLICANTS SHOULD:

- Explain why receiving funding would have a significant impact on their organization.
- Have a mission and programs or services that directly and primarily promote tourism.
- Plan to expend funds within 12 months.
- Plan to provide quarterly metric reports and an annual report. ****Please be able to provide the source of your data that will be used to quantify your request.**

Funds may be provided for programs, services, projects, activities, events or other initiatives that directly and primarily support tourism in Escambia County. Funds may be provided for facility and infrastructure projects subject to the additional eligibility requirements as provided in Escambia County's TDT Policies and Procedures.

Funds will not be provided for:

- debt reduction, operating deficits, interim or bridge funding or endowment funding,
- individuals or private foundations,
- activities that are religious or political in nature,
- fund drives, annual appeals, fundraising events or general capital campaigns, and
- salaries that do not directly impact the program unless mandated by statutory or regulatory requirement.

When submitting your completed application with all required documents, provide your documents in original Word format or a direct PDF of the Word document. **Please limit scanned documents as much as possible.**

APPLICATION CHECKLIST (Required)

- ___ Submit a fully completed Agency Funding Request Application.
- ___ Submit a copy of your organization's current W-9.
- ___ Submit: a) Certificate of Status as a not-for-profit corporation with authorization to conduct business in the State of Florida and a Letter of Determination from the IRS confirming your organization's federally tax-exempt status; or b) Certificate of Status as an organization incorporated as a for-profit corporation or organized as a limited liability company with authorization to conduct business in the State of Florida.
- ___ Submit a copy of your organization's 2024 or 2025 tax return. You may submit a 2023 tax return along with explanation for late filing.
- ___ Submit a copy of your organization's most recent two years of financial statements, with audit if applicable. Updated financials may be requested by the County periodically including prior and subsequent to reward date.
- ___ Provide the **source** used to obtain the data that will be recorded on the quarterly metrics report and annual report.

GENERAL INFORMATION

Agency Name: **Art, Culture, and Entertainment, Inc.**

Agency Address: **905 E. Hatton Street, Pensacola, FL 32503.**

Program Name for which funding is being requested: **Arts and Culture Tourism Development.**

Amount Requested: **$2,159,227 (14.74% of the unified budget).**

Program Contact: **Therese Felth McKenzie and Chelsea O'Shields.**

Contact Email: **therese@mckenzielawfirm.com and coshields@hhmcpass.com.**

Contact Phone: **(954) 260-3456 (Therese) and (850) 438-9256 (Chelsea).**

Description of Program: **To attract cultural tourism to Escambia County by supporting arts and cultural programming non-profit organizations in Escambia County through general operating grants. In addition, to attract and broaden the base of tourists through the Vacation Artfully cultural tourism marketing campaign and the annual Foo Foo Festival grant program and marketing campaign**.

How many years has your organization provided services in the County? **17 years.**

How many years has your organization received funding from the County? **17 years.**

Explain how receiving funds from the County would impact your organization:

We serve as Escambia County's designated Local Arts Agency and partner with Visit Pensacola to maximize the effective use of TDT funds in reaching cultural tourists. No other agency in Escambia County provides this same service. Local arts and cultural nonprofits rely on ACE grants to promote their programs to cultural visitors.

PREVIOUS FISCAL YEAR FUNDING

(If none received, mark N/A and skip to next section.)

Amount received, if applicable: **For fiscal year 2025-2026, ACE was awarded a total of $2,159,227 (base of $2,122,956 and a supplemental of $36,271).**

Briefly describe how last year's funds were used? **The funds supported arts and cultural organizations through a general operating grant program and the annual Foo Foo Festival grant program, both designed to strengthen and expand cultural tourism. ACE also carried out two annual marketing campaigns—Vacation Artfully and Foo Foo Festival—through agreements with Hummingbird Ideas and Giant Noise.**

Briefly describe the County's Return on Investment relative to last year's funding and the measurable impact your program had on the citizens of Escambia County?

In addition to the funds provided directly to local arts and culture non-profit organizations through the operating grant program and the positive impact their programming has for our area and in driving tourism, ACE's annual 12-day Foo Foo Festival celebration generated $5,162,000 in out-of-county visitor spending and had an estimated economic impact of $7,878,800. Escambia County also welcomed a variety of visitors from across the country with most out-of-county visitors being from the Southeast including, Florida, Alabama, Georgia, Louisiana, and Mississippi. Escambia County also welcomed international visitors from Denmark and the United Kingdom. Foo Foo Festival had a total attendance of 75,100 and generated 5,735 nights in paid accommodations in the Pensacola area.

CURRENT FISCAL YEAR FUNDING REQUEST

Briefly explain how the requested funding will be used to support the program. Why is the program a benefit to the citizens of Escambia County?

Funds requested for Fiscal Year 2026-2027 will be used for continued support of our General Operating Grant Program supporting our local non-profit arts organizations, Foo Foo Festival Grant Program, and cultural marketing through two annual campaigns: Foo Foo Festival and Vacation Artfully. There is no other cultural tourism marketing program being executed in Escambia County. The grant programs and marketing campaigns also improve the standard of living for the Citizens of Escambia County.

Is your program a governmental function or requirement? If so, please site regulatory/statutory requirement and explain:

The program is not a governmental function in Escambia County. It should be a requirement for the County to invest in the arts and provide cultural tourism marketing through a partner agency like ACE, but it is not.

Is this a one-time request or a recurring request for funding? **Recurring request**.

SIMILAR/PARTNER ORGANIZATIONS

List any other public or private organizations/agencies who provide similar services in the area,

and how you have partnered with those organizations: **None**.

Please differentiate your program from other similar programs and explain why you are the best agency to provide the program.

We are a Designated Local Arts Agency for Escambia County and work with Visit Pensacola to ensure the greatest and most efficient use of the TDT to market to the broadest number of prospective cultural tourists. There is no other agency doing the work we do in Escambia County.

FUNDING

Will these funds be used for salaries/administrative costs or direct programming costs? Please provide a breakdown by percentage within each category. NOTE: Only salaries directly related to the approved program are eligible for funding.

- Percentage for salaries/administrative costs: **0%**
- Percentage for direct programming costs: **100%**

  ACE has no paid employees and is operated on a volunteer basis. As a result, 100% of the funds received for fiscal year 2026-2027 will be used to support direct programming costs.

If only a portion of your requested funding is granted, how will you offset the difference?

ACE will have to look for an alternative funding source, scale back the programs, or cancel them.

If the requested funding can be used as a match for other funding, please provide the details below and include the amount and match ratio: **N/A**.

Does your organization request funding from other governmental entities or non-profit agencies? If so, list each agency from which you request funds and the amount. Explain what those funds would be used for and whether there is any duplication of funding.

ACE also requests funds from the City of Pensacola to support these same programs and initiatives. ACE received $125,000 from the City of Pensacola for fiscal years 2024 and 2025. Of the funds received, $100,000 supported the General Operating Grant Program and $25,000 supported the Foo Foo Festival. ACE also receives funds from The Florida Arts License Plate Program. The amount varies but is on average about $7,500 per year. The funds from the Floria Arts License Plate Program are used to support ACE's mini grant program. There is no duplication of funding for the mini grant program.

GOALS AND METRICS

Please provide "specific and measurable" metrics in the following sections:

a) Please complete the Agency Metrics Scorecard below by listing up to three primary goals this

program is targeting. Provide three years of trends. If your Agency received funding the previous fiscal year, use the same metrics for consistent measurement. ALL agencies are required to fill out this template.

Goals & Metrics Scorecard	FY25	FY26	FY27	% Change
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b) State the source used to provide your program metrics:

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Please note that ACE changed its vendor for the economic impact survey in 2026. The 2026 report uses different models and metrics than the 2025 report to measure attendance and economic output and should therefore be considered the new baseline for all future comparisons.

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Program Goals	FY27
1.Increase the number of out-of-town visitors to Escambia County	27,040
2.Increase the overall attendance at Foo Foo Fest	78,855
3.Increase overall economic impact of Foo Foo Fest	$8,271,900

d) Please list the actual baseline statistics/metrics for the performance measure(s) listed above.

Baseline for Goals	FY27
1.Increase the number of out-of-town visitors to Escambia County	24,800

2.Increase overall attendance at Foo Foo Fest	75,100
3.Increase overall economic impact of Foo Foo Fest	$7,868,000

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program, you are not required to complete the information for the previous budget year. Please add any additional income or expense sources to the table as necessary to complete your budget application. **Please round figures to the nearest whole dollar.**

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Total Income	$2,12 ,431	$2,299 ,830	$2,309 , 527

Please explain by fiscal year any amount listed in "County Funding by Other Source" line item. (Example: Commissioner Community Support funding, Sheriff's Office funding, etc.)

N/A.

Please explain by fiscal year any amount listed in the "Other Income" line item. _____

N/A.

EXPENSES TABLE			
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1. Does your agency operate on Calendar Year, State Fiscal Year, or Fiscal Year?

   ACE's fiscal year ends September 30.

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   N/A.

3. Please explain any Net Income (Revenue less Expense) represented in the Expense Table above on the bottom row. What is the planned use for these residual funds?

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4. Please list the salary of the top 5 employees, names and positions of your organization. If there are multiple agencies funded by or through your agency allocation, please add those employees to this list by agency.

   N/A. ACE does not have any paid employees.

Name	Position	Salary
		$
		$
		$
		$
		$

5. Please provide the total amount of cash and investments on hand. **N/A**.

6. Does your organization charge fees for services? If so, provide a list of fees charged:

   N/A.

7. Does your organization require background checks from volunteers and staff? **N/A**.

8. What is the **source** of your reportable data? **Financial Reports, HAAS Report, and Downs & St. Germain Report**.

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1. Please describe the marketing plan for your event or tourism related activity:

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   In 2026, we look forward to the opportunity to expand upon these efforts, continuing our immersion into core and developing markets like Austin, Tallahassee, Jacksonville, and Houston to further raise awareness of our area's art and culture scene and tell the stories of our culture-filled community.

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I hereby certify that the information provided above is a true and correct statement relating to the organization requesting funding named above.

Therese Felth McKenzie
Name

President 5/15/26
Title Date

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Contact Name/Title:

Mailing Address:

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2. Introduction:
Brief description of the organization/event:

Is this a new or recurring grant?

If recurring, how many years?

If new, do you anticipate the organization/event becoming a recurring grant?

3. Narrative:
How did your organization/event benefit the tourism industry and/or promote tourism in Escambia County by increasing the number and quality of tourist related activities?

How were the TDT funds spent?

Provide specific details on how TDT funds were spent.

Please provide the number of hotel/motel room nights generated from your event. What is the source of your data and metrics?

Please attach a copy of your completed Market Plan, and provide details regarding the success of your plan.

How did you measure the success of your organization/event? What goals did you establish? Examples of goals may include the following: Attendance/Spectators; Ticket Sales; Number of Participants; Number of Vendors/Exhibitors; Sponsorship Support; Media Coverage; Website Visits; Social Media Engagement; Hotel/Motel Room Nights Generated.

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How many people attended/visited your organization/event?	10	200	50	150
How many people who attended/visited your organization/event stayed in area hotel/motels?	50	100	25	75
How many nights did those people stay in area hotels/motels?	1	2	2	3
On average, how much did each family spend at the organization/event?	$200	$300	$400	$500

5. Tourism Narrative Summary

Please provide a summary of your organization/event's success, the positive impact it created for the citizens of Escambia County, and overall impact to tourism. Pictures may be attached.

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give form to the requester. Do not send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See ***Specific Instructions*** on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

ART, CULTURE, AND ENTERTAINMENT, INC.

2 Business name/disregarded entity name, if different from above.

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☑ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . .

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☐ Other (see instructions)

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . ☐

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

5 Address (number, street, and apt. or suite no.). See instructions.

730 BAYFRONT PARKWAY, SUITE 3A

6 City, state, and ZIP code

PENSACOLA, FL 32502

Requester's name and address (optional)

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			–		–				

or

Employer identification number

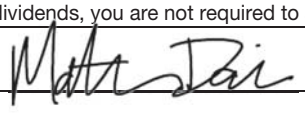
2	7	–	1	3	9	6	4	2	9

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here **Signature of U.S. person**  **Date** 3/12/2024

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

Form **8453-TE**

Department of the Treasury
Internal Revenue Service

Tax Exempt Entity Declaration and Signature for Electronic Filing

For calendar year 2022, or tax year beginning 10/01/22, **and ending** 09/30/23

For use with Forms 990, 990-EZ, 990-PF, 990-T, 1120-POL, 4720, 8868, 5227, 5330, and 8038-CP

Go to *www.irs.gov/Form8453TE* for the latest information.

OMB No. 1545-0047

2022

Name of filer

ART, CULTURE, AND ENTERTAINMENT, INC.

EIN or SSN

27-1396429

Part I Type of Return and Return Information

Check the box for the type of return being filed with Form 8453-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line of the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). If you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here	X	**b**	**Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	**1b** 1,949,065
2a	**Form 990-EZ** check here		**b**	**Total revenue,** if any (Form 990-EZ, line 9)	**2b**
3a	**Form 1120-POL** check here		**b**	**Total tax** (Form 1120-POL, line 22)	**3b**
4a	**Form 990-PF** check here		**b**	**Tax based on investment income** (Form 990-PF, Part V, line 5)	**4b**
5a	**Form 8868** check here		**b**	**Balance due** (Form 8868, line 3c)	**5b**
6a	**Form 990-T** check here		**b**	**Total tax** (Form 990-T, Part III, line 4)	**6b**
7a	**Form 4720** check here		**b**	**Total tax** (Form 4720, Part III, line 1)	**7b**
8a	**Form 5227** check here		**b**	**FMV of assets at end of tax year** (Form 5227, Item D)	**8b**
9a	**Form 5330** check here		**b**	**Tax due** (Form 5330, Part II, line 19)	**9b**
10a	**Form 8038-CP** check here		**b**	**Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	**10b**

Part II Declaration of Officer or Person Subject to Tax

11a ☐ I authorize the U.S. Treasury and its designated Financial Agent to initiate an Automated Clearing House (ACH) electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

b ☐ If a copy of this return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I certify that I executed the electronic disclosure consent contained within this return allowing disclosure by the IRS of this Form 990/990-EZ/ 990-PF (as specifically identified in Part I above) to the selected state agency(ies).

Under penalties of perjury, I declare that ☒ I am an officer of the above named entity or ☐ I am the person subject to tax with respect to (name of entity) _____, (EIN) _____, and that I have examined a copy of the 2022 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund.

Sign Here	Matt Davis Matt Davis (Aug 14, 2024 14:00 CDT)	8/14/2024	TREASURER
	Signature of officer or person subject to tax	Date	Title, if applicable

Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)

I declare that I have reviewed the above return and that the entries on Form 8453-TE are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The entity officer or person subject to tax will have signed this form before I submit the return. I will give a copy of all forms and information to be filed with the IRS to the officer or person subject to tax, and have followed all other requirements in Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.

ERO's Use Only	ERO's signature JOSHUA C. DURST	Date	Check if also paid preparer ☒	Check if self-employed ☐	ERO's SSN or PTIN P00436839
	Firm's name (or yours if self-employed), address, and ZIP code DURST JORDAN CPA PA 4459-B HIGHWAY 90 MILTON FL 32571				EIN 45-0529207 Phone no. 850-995-5000

Under penalties of perjury, I declare that I have examined the above return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all information of which the preparer has any knowledge.

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed ☐	PTIN
	Firm's name			Firm's EIN	
	Firm's address			Phone no.	

For Privacy Act and Paperwork Reduction Act Notice, see back of form. Form **8453-TE** (2022)

DAA

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

A For the 2022 calendar year, or tax year beginning 10/01/22 **, and ending** 09/30/23

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/ terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization: ART, CULTURE, AND ENTERTAINMENT, INC.

Doing business as:

Number and street (or P.O. box if mail is not delivered to street address): 730 BAYFRONT PARKWAY, SUITE 3A

Room/suite:

City or town, state or province, country, and ZIP or foreign postal code: PENSACOLA FL 32502

D Employer identification number: 27-1396429

E Telephone number: 850-293-4822

G Gross receipts$ 1,949,065

F Name and address of principal officer:
MATT DAVIS
730 BAYFRONT PARKWAY
PENSACOLA FL 32502

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: N/A

H(c) Group exemption number

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 2009

M State of legal domicile: FL

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
RECEIVES STATE, COUNTY, CITY, AND PERSONAL FUNDS TO DISPERSE THROUGH AN EQUITABLE GRANTING PROCESS TO ARTS, CULTURE, AND ENTERTAINMENT ORGANIZATIONS THROUGHOUT ESCAMBIA COUNTY, FL

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	**3**	16
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	16
5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	**5**	0
6	Total number of volunteers (estimate if necessary)	**6**	0
7a	Total unrelated business revenue from Part VIII, column (C), line 12	**7a**	0
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	**7b**	0

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	1,390,629	1,946,730
9	Program service revenue (Part VIII, line 2g)		0
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2	0
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		2,335
12	Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,390,631	1,949,065
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	901,541	1,005,617
14	Benefits paid to or for members (Part IX, column (A), line 4)		0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		0
16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
b	Total fundraising expenses (Part IX, column (D), line 25) 0		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	521,733	939,040
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	1,423,274	1,944,657
19	Revenue less expenses. Subtract line 18 from line 12	-32,643	4,408

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	43,453	46,176
21	Total liabilities (Part X, line 26)	1,685	0
22	Net assets or fund balances. Subtract line 21 from line 20	41,768	46,176

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer — Date

MATT DAVIS TREASURER

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
JOSHUA C. DURST	JOSHUA C. DURST			P00436839

Firm's name: DURST JORDAN CPA PA — Firm's EIN: 45-0529207

Firm's address: 4459-B HIGHWAY 90 MILTON, FL 32571 — Phone no. 850-995-5000

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

DAA

Form **990** (2022)

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III ☐

1 Briefly describe the organization's mission:

RECEIVES STATE, COUNTY, CITY, AND PERSONAL FUNDS TO DISPERSE THROUGH AN EQUITABLE GRANTING PROCESS TO ARTS, CULTURE, AND ENTERTAINMENT ORGANIZATIONS THROUGHOUT ESCAMBIA COUNTY, FL.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 515,000 including grants of$ 515,000) (Revenue $)

RECEIVED, ACCOUNTED FOR, AND DISBURSED GRANTS TO QUALIFIED ORGANIZATIONS PROVIDING ART AND CULTURE PROGRAMS AND ACTIVITIES AND THE GENERAL PUBLIC THROUGHOUT ESCAMBIA COUNTY, FL.

4b (Code:) (Expenses $ 1,422,096 including grants of$ 490,617) (Revenue $)

CULTURAL TOURISM - WHICH INCLUDES (1) AN ORGANIZED FOO FOO FEST, A 12 DAY CELEBRATION OF EXISTING AND NEW CULTURALLY CREATIVE HAPPENINGS AND EVENTS DESIGNED TO PROMOTE TOURISM IN ESCAMBIA COUNTY, FL; AND (2)A MARKETING CAMPAIGN TITLED "VACATION ARTFULLY" DESIGNED TO PROMOTE TOURISM IN THE REGION.

4c (Code:) (Expenses $ including grants of$) (Revenue $)

N/A

4d Other program services (Describe on Schedule O.)

(Expenses $ including grants of$) (Revenue $)

4e Total program service expenses 1,937,096

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors?* See instructions	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a		X
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21	X	

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O.	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	0		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c			X

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

				Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	0		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b			
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a			X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			X
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			X
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15			X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			X
17	**Section 501(c)(21) organizations.** Did the trust, any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17			

Part VI Governance, Management, and Disclosure *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI X

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	16		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included on line 1a, above, who are independent	1b	16		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a		X
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a		X
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c		
13	Did the organization have a written whistleblower policy?	13		X
14	Did the organization have a written document retention and destruction policy?	14		X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a		X
b	Other officers or key employees of the organization	15b		X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed NONE

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records

MATT DAVIS 101 PALAFOX PLACE #988

PENSACOLA FL 32591 850-293-4822

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☒ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) MARY HENRIQUES	0.00									
PRESIDENT	0.00	X		X				0	0	0
(2) MATT DAVIS	0.00									
TREASURER	0.00	X		X				0	0	0
(3) BOB SCHUSTER	0.00									
DIRECTOR	0.00	X		X				0	0	0
(4) MARIA V GOLDBERG	0.00									
DIRECTOR	0.00	X						0	0	0
(5) RICK HARPER	0.00									
DIRECTOR	0.00	X						0	0	0
(6) THERESE MCKENZIE	0.00									
VICE PRESIDENT	0.00	X		X				0	0	0
(7) JEFF BROOKS	0.00									
DIRECTOR	0.00	X						0	0	0
(8) DEBBIE DOUMA	0.00									
DIRECTOR	0.00	X						0	0	0
(9) LINDSAY FLEEGE	0.00									
DIRECTOR	0.00	X						0	0	0
(10) MARNY NEEDLE	0.00									
DIRECTOR	0.00	X						0	0	0
(11) VICKY WONDERS	0.00									
DIRECTOR	0.00	X						0	0	0

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) BRIDGETTE BROOKS	0.00									
SECRETARY	0.00	X		X				0	0	0
(13) LINDA BRENT	0.00									
DIRECTOR	0.00	X						0	0	0
(14) EMILY MITCHELL	0.00									
DIRECTOR	0.00	X						0	0	0
(15) TRANG TAYLOR	0.00									
DIRECTOR	0.00	X						0	0	0
(16) JOE VINSON	0.00									
DIRECTOR	0.00	X						0	0	0
1b Subtotal										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 0

		Yes	No
3	Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*		X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*		X
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization 0

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	1,938,730			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	8,000			
	g Noncash contributions included in lines 1a-1f	1g	$			
	h **Total.** Add lines 1a–1f		1,946,730			
Program Service Revenue		Business Code				
	2a					
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g **Total.** Add lines 2a–2f					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)					
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
		(i) Real	(ii) Personal			
	6a Gross rents 6a					
	b Less: rental expenses 6b					
	c Rental inc. or (loss) 6c					
	d Net rental income or (loss)					
		(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory 7a					
	b Less: cost or other basis and sales exps. 7b					
	c Gain or (loss) 7c					
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including $ of contributions reported on line 1c). See Part IV, line 18 8a					
	b Less: direct expenses 8b					
	c Net income or (loss) from fundraising events					
	9a Gross income from gaming activities. See Part IV, line 19 9a					
	b Less: direct expenses 9b					
	c Net income or (loss) from gaming activities					
	10a Gross sales of inventory, less returns and allowances 10a					
	b Less: cost of goods sold 10b					
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Business Code				
	11a OTHER REVENUE		2,335	2,335		
	b					
	c					
	d All other revenue					
	e **Total.** Add lines 11a–11d		2,335			
	12 **Total revenue.** See instructions		1,949,065	2,335	0	0

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	1,005,617	1,005,617		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	5,500		5,500	
12 Advertising and promotion	915,200	915,200		
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	1,992	429	1,563	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a IMPACT STUDY	15,850	15,850		
b BANK CHARGES	437		437	
c LICENSES	61		61	
d				
e All other expenses				
25 **Total functional expenses.** Add lines 1 through 24e	1,944,657	1,937,096	7,561	0
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

			(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing	43,453	1	46,176
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a			
	b	Less: accumulated depreciation — 10b		10c	
	11	Investments—publicly traded securities		11	
	12	Investments—other securities. See Part IV, line 11		12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	43,453	16	46,176
Liabilities	17	Accounts payable and accrued expenses		17	
	18	Grants payable	1,685	18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	**Total liabilities.** Add lines 17 through 25	1,685	26	0
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	18,104	27	20,227
	28	Net assets with donor restrictions	23,664	28	25,949
		Organizations that do not follow FASB ASC 958, check her ☐ **and complete lines 29 through 33.**			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	41,768	32	46,176
	33	Total liabilities and net assets/fund balances	43,453	33	46,176

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,949,065
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,944,657
3	Revenue less expenses. Subtract line 2 from line 1	3	4,408
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	41,768
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	46,176

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2b	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE A (Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization ART, CULTURE, AND ENTERTAINMENT, INC.

Employer identification number 27-1396429

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:

10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 331/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1,531,417	561,699	1,084,275	1,390,629	1,946,730	6,514,750
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	1,531,417	561,699	1,084,275	1,390,629	1,946,730	6,514,750
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4						6,514,750

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4	1,531,417	561,699	1,084,275	1,390,629	1,946,730	6,514,750
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	1,158	102	8	2		1,270
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						6,516,020

12 Gross receipts from related activities, etc. (see instructions) **12** 2,439

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f) divided by line 11, column (f)) **14** 99.98 %

15 Public support percentage from 2021 Schedule A, Part II, line 14 **15** 99.98 %

16a **33 1/3% support test—2022.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☒

b **33 1/3% support test—2021.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

17a **10%-facts-and-circumstances test—2022.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

b **10%-facts-and-circumstances test—2021.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2021 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2022** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2021** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests—2022.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support tests—2021.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* ***Part VI*** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* ***Part VI*** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* ***Part VI*** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in* ***Part VI*** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in* ***Part VI,*** *including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* ***Part VI.***	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* ***Part VI.***	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* ***Part VI.***	9b		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* ***Part VI.***	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on line 11a above?	11b		
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* ***Part VI.***	11c		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in* ***Part VI*** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	2		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* ***Part VI*** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	2		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* ***Part VI*** *the role the organization's supported organizations played in this regard.*	3		

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (****see instructions****).*

- a ☐ The organization satisfied the Activities Test. *Complete* ***line 2*** *below.*
- b ☐ The organization is the parent of each of its supported organizations. *Complete* ***line 3*** *below.*
- c ☐ The organization supported a governmental entity. *Describe in* ***Part VI*** *how you supported a governmental entity (see instructions).*

			Yes	No
2	Activities Test. ***Answer lines 2a and 2b below.***			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations. ***Answer lines 3a and 3b below.***			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in* ***Part VI.***	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* ***Part VI*** *the role played by the organization in this regard.*	3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in **Part VI***). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	**1**		
2 Recoveries of prior-year distributions	**2**		
3 Other gross income (see instructions)	**3**		
4 Add lines 1 through 3.	**4**		
5 Depreciation and depletion	**5**		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	**6**		
7 Other expenses (see instructions)	**7**		
8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	**8**		

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	**1a**		
b Average monthly cash balances	**1b**		
c Fair market value of other non-exempt-use assets	**1c**		
d **Total** (add lines 1a, 1b, and 1c)	**1d**		
e **Discount** claimed for blockage or other factors *(explain in detail in **Part VI**)*:			
2 Acquisition indebtedness applicable to non-exempt-use assets	**2**		
3 Subtract line 2 from line 1d.	**3**		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	**4**		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	**5**		
6 Multiply line 5 by 0.035.	**6**		
7 Recoveries of prior-year distributions	**7**		
8 **Minimum Asset Amount** (add line 7 to line 6)	**8**		

Section C – Distributable Amount		Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	**1**	
2 Enter 0.85 of line 1.	**2**	
3 Minimum asset amount for prior year (from Section B, line 8, column A)	**3**	
4 Enter greater of line 2 or line 3.	**4**	
5 Income tax imposed in prior year	**5**	
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	**6**	

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** *(continued)*

Section D – Distributions			**Current Year**
1	Amounts paid to supported organizations to accomplish exempt purposes	1	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4	Amounts paid to acquire exempt-use assets	4	
5	Qualified set-aside amounts (prior IRS approval required—*provide details in* ***Part VI***)	5	
6	Other distributions (*describe in* ***Part VI***). See instructions.	6	
7	**Total annual distributions.** Add lines 1 through 6.	7	
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in* ***Part VI***). See instructions.	8	
9	Distributable amount for 2022 from Section C, line 6	9	
10	Line 8 amount divided by line 9 amount	10	

Section E – Distribution Allocations (see instructions)		**(i) Excess Distributions**	**(ii) Underdistributions Pre-2022**	**(iii) Distributable Amount for 2022**
1	Distributable amount for 2022 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2022 (reasonable cause required–*explain in* ***Part VI***). See instructions.			
3	Excess distributions carryover, if any, to 2022			
a	From 2017			
b	From 2018			
c	From 2019			
d	From 2020			
e	From 2021			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2022 distributable amount			
i	Carryover from 2017 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2022 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2022 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* ***Part VI.*** See instructions.			
6	Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* ***Part VI.*** See instructions.			
7	**Excess distributions carryover to 2023.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2018			
b	Excess from 2019			
c	Excess from 2020			
d	Excess from 2021			
e	Excess from 2022			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Schedule B (Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990 or Form 990-PF.
Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2022

Name of the organization
ART, CULTURE, AND ENTERTAINMENT, INC.

Employer identification number
27-1396429

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	[X] 501(c)(3) (enter number) organization
	[ ] 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	[ ] 527 political organization
Form 990-PF	[ ] 501(c)(3) exempt private foundation
	[ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation
	[ ] 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

[ ] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

[X] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year . . . . . $ . . . . . .

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization
ART, CULTURE, AND ENTERTAINMENT,

Employer identification number
27-1396429

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		$ 580,535	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2		$ 125,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization
ART, CULTURE, AND ENTERTAINMENT, INC.

Employer identification number
27-1396429

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)
☐ Preservation of a historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

		Held at the End of the Tax Year
a Total number of conservation easements	2a	
b Total acreage restricted by conservation easements	2b	
c Number of conservation easements on a certified historic structure included in (a)	2c	
d Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year

4 Number of states where property subject to conservation easement is located

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 $

(ii) Assets included in Form 990, Part X $

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 $

b Assets included in Form 990, Part X $

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

- a ☐ Public exhibition
- b ☐ Scholarly research
- c ☐ Preservation for future generations
- d ☐ Loan or exchange program
- e ☐ Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment %
- b Permanent endowment %
- c Term endowment %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations	3a(i)		
(ii) Related organizations	3a(ii)		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)*				

Part VII Investments – Other Securities.
Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 12.)*		

Part VIII Investments – Program Related.
Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 13.)*		

Part IX Other Assets.
Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 15.)*	

Part X Other Liabilities.
Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 25.)*	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	1,949,065
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	1,949,065
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	1,949,065

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	1,944,657
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	1,944,657
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	1,944,657

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Part XIII Supplemental Information *(continued)*

SCHEDULE I (Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
Attach to Form 990.
Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization: ART, CULTURE, AND ENTERTAINMENT, INC.

Employer identification number: 27-1396429

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☐ Yes ☒ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.

Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) 309 PUNK PROJECT, INC 309 NORTH 6TH AVE PENSACOLA FL 32501	82-4902649		16,500				FOO FOO FESTIVAL
(2) BALLET OF PENSACOLA 400 S JEFFERSON ST PENSACOLA FL 32502	59-1834099		61,278				OPERATIONS
(3) CHORAL SOCIETY OF PENSACOLA 1000 COLLEGE BLVD, RM 803 PENSACOLA FL 32504	23-7067468		13,214				OPERATIONS
(4) DIXON SCHOOL OF ARTS AND SCIENCES, 1201 NORTH H STREET PENSACOLA FL 32501	30-0600414		39,400				FOO FOO FESTIVAL
(5) FIESTA OF THE FIVE FLAGS ASSOCIATIO 2121 WEST INTENDENCIA ST PENSACOLA FL 32502	59-0607987		61,278				OPERATIONS
(6) FIRST CITY ARTS ALLIANCE 1060 NORTH GULLIEMARD ST PENSACOLA FL 32501	59-2782730		42,882				FOO FOO FESTIVAL
(7) FRIENDS OF DOWNTOWN 226 S PALAFOX PLACE PENSACOLA FL 32502	47-3452666		62,751				FOO FOO FESTIVAL
(8) JAZZ SOCIETY OF PENSACOLA 3 WEST GARDEN ST, STE 418 PENSACOLA FL 32502	59-2528174		23,190				FOO FOO FESTIVAL
(9) LEGAL SERVICES OF NORTH FLORIDA, IN 2119 DELTA BLVD TALLAHASSEE FL 32303	51-0197090		20,000				FOO FOO FESTIVAL

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶

3 Enter total number of other organizations listed in the line 1 table ▶

SCHEDULE I (Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
Attach to Form 990.
Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization: ART, CULTURE, AND ENTERTAINMENT, INC.

Employer identification number: 27-1396429

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☐ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.

Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) NIGHT MOVES INC 4161 CAPRI DR PENSACOLA FL 32504	35-2656945		43,500				FOO FOO FESTIVAL
(2) PENARTS INC 306 N DEVILLERS ST PENSACOLA FL 32501	81-4945418		17,935				FOO FOO FESTIVAL
(3) PENSACOLA CHILDRENS CHORUS 46 E CHASE ST PENSACOLA FL 32502	59-3228889		61,278				OPERATIONS
(4) PENSACOLA CHILDRENS CHORUS 46 E CHASE ST PENSACOLA FL 32502	59-3228889		12,249				FOO FOO FESTIVAL
(5) PENSACOLA CIVIC BAND 1000 COLLEGE BLVD PENSACOLA FL 32504	59-2029170		65,000				FOO FOO FESTIVAL
(6) PENSACOLA LIGHTHOUSE ASSOCIATION 2081 RADFORD BLVD PENSACOLA FL 32508	03-0584825		61,278				OPERATIONS
(7) PENSACOLA LITTLE THEATER 400 S JEFFERSON ST PENSACOLA FL 32502	59-0906711		61,278				OPERATIONS
(8) PENSACOLA LITTLE THEATER 400 S JEFFERSON ST PENSACOLA FL 32502	59-0906711		28,000				FOO FOO FESTIVAL
(9) PENSACOLA MESS HALL 116 N TARRAGONA ST PENSACOLA FL 32502	45-5211853		34,650				OPERATIONS

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶

3 Enter total number of other organizations listed in the line 1 table ▶

SCHEDULE I (Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
Attach to Form 990.
Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization: ART, CULTURE, AND ENTERTAINMENT, INC.

Employer identification number: 27-1396429

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☐ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.

Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) PENSACOLA OPERA 75 S TARRAGONA ST PENSACOLA FL 32502	59-2387417		61,278				OPERATIONS
(2) PENSACOLA OPERA 75 S TARRAGONA ST PENSACOLA FL 32502	59-2387417		38,500				FOO FOO FESTIVAL
(3) PENSACOLA STATE COLLEGE 1000 COLLEGE BLVD PENSACOLA FL 32504	59-1207555		28,900				FOO FOO FESTIVAL
(4) PENSACOLA SYMPHONY ORCHESTRA 205 E ZARRAGOZA ST PENSACOLA FL 32502	51-0196351		61,278				OPERATIONS
(5) PENSACOLA SYMPHONY ORCHESTRA 205 E ZARRAGOZA ST PENSACOLA FL 32502	51-0196351		7,225				FOO FOO FESTIVAL
(6) VETERANS MEMORIAL PARK FOUNDATION PO BOX 12984 PENSACOLA FL 32591	46-3073405		57,000				FOO FOO FESTIVAL
(7) WEST FLORIDA HISTORIC PRESERVATION, PO BOX 12866 PENSACOLA FL 32591	23-7009319		8,450				FOO FOO FESTIVAL
(8)							
(9)							

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶

3 Enter total number of other organizations listed in the line 1 table ▶

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1					
2					
3					
4					
5					
6					
7					

Part IV **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART I, LINE 2 - PROCEDURES FOR MONITORING THE USE OF GRANT FUNDS

THE ORGANIZATION DISBURSES GRANTS TO OTHER NON-PROFIT ORGANIZATIONS WHO

SPECIALIZE IN ART, CULTURE, AND ENTERTAINMENT. THESE GRANTS ARE TO BE USED

FOR THE OPERATIONS OF THESE ORGANIZATIONS. THEREFORE, ADDITIONAL MONITORING

IS NOT NECESSARY.

SCHEDULE O (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.
Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization ART, CULTURE, AND ENTERTAINMENT, INC.

Employer identification number 27-1396429

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990

FORM 990 IS MADE AVAILABLE FOR REVIEW AT BOARD MEETINGS

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION

UPON REQUEST

Form **990**

Two Year Comparison Report

For calendar year 2022, or tax year beginning 10/01/22 , ending 09/30/23

2021 & 2022

Name

ART, CULTURE, AND ENTERTAINMENT, INC.

Taxpayer Identification Number

27-1396429

			2021	2022	Differences
Revenue	1. Contributions, gifts, grants	1.	8,500	8,000	-500
	2. Membership dues and assessments	2.			
	3. Government contributions and grants	3.	1,382,129	1,938,730	556,601
	4. Program service revenue	4.			
	5. Investment income	5.	2		-2
	6. Proceeds from tax exempt bonds	6.			
	7. Net gain or (loss) from sale of assets other than inventory	7.			
	8. Net income or (loss) from fundraising events	8.			
	9. Net income or (loss) from gaming	9.			
	10. Net gain or (loss) on sales of inventory	10.			
	11. Other revenue	11.		2,335	2,335
	12. **Total revenue.** Add lines 1 through 11	12.	1,390,631	1,949,065	558,434
Expenses	13. Grants and similar amounts paid	13.	901,541	1,005,617	104,076
	14. Benefits paid to or for members	14.			
	15. Compensation of officers, directors, trustees, etc.	15.			
	16. Salaries, other compensation, and employee benefits	16.			
	17. Professional fundraising fees	17.			
	18. Other professional fees	18.	5,125	5,500	375
	19. Occupancy, rent, utilities, and maintenance	19.			
	20. Depreciation and Depletion	20.			
	21. Other expenses	21.	516,608	933,540	416,932
	22. **Total expenses.** Add lines 13 through 21	22.	1,423,274	1,944,657	521,383
	23. **Excess or (Deficit).** Subtract line 22 from line 12	23.	-32,643	4,408	37,051
Other Information	24. Total exempt revenue	24.	1,390,631	1,949,065	558,434
	25. Total unrelated revenue	25.			
	26. Total excludable revenue	26.	2	2,335	2,333
	27. Total assets	27.	43,453	46,176	2,723
	28. Total liabilities	28.	1,685		-1,685
	29. Retained earnings	29.	41,768	46,176	4,408
	30. Number of voting members of governing body	30.	17	16	
	31. Number of independent voting members of governing body	31.	17	16	
	32. Number of employees	32.	0	0	
	33. Number of volunteers	33.			

Form **990** | **Tax Return History** | **2022**

Name: ART, CULTURE, AND ENTERTAINMENT, INC.

Employer Identification Number: 27-1396429

	2018	2019	2020	2021	2022	2023
Contributions, gifts, grants		561,699		1,390,629	1,946,730	
Membership dues						
Program service revenue						
Capital gain or loss						
Investment income		102		2		
Fundraising revenue (income/loss)						
Gaming revenue (income/loss)						
Other revenue					2,335	
Total revenue		561,801		1,390,631	1,949,065	
Grants and similar amounts paid		500,000		901,541	1,005,617	
Benefits paid to or for members						
Compensation of officers, etc.						
Other compensation						
Professional fees		5,490		5,125	5,500	
Occupancy costs						
Depreciation and depletion		2,000				
Other expenses		21,851		516,608	933,540	
Total expenses		529,341		1,423,274	1,944,657	
Excess or (Deficit)		32,460		-32,643	4,408	
Total exempt revenue		561,801		1,390,631	1,949,065	
Total unrelated revenue						
Total excludable revenue		102		2	2,335	
Total Assets		77,763		43,453	46,176	
Total Liabilities		1,685		1,685		
Net Fund Balances		76,078	76,078	41,768	46,176	

Form 990, Part IX, Line 11g - Other Fees for Service (Non-employee)

Description	Total Expenses	Program Service	Management & General	Fund Raising
OTHER FEES	$ 5,500	$	$ 5,500	$
TOTAL	$ 5,500	$ 0	$ 5,500	$ 0

Schedule A, Part II, Line 1(e)

Description	Amount
VISIT PENSACOL	$ 1,805,358
CITY OF PENSACOLA	125,000
STATE OF FLORIDA	8,372
OTHER	8,000
TOTAL	$ 1,946,730

Schedule A, Part II, Line 12 - Current year

Description	Amount
OTHER REVENUE	$ 2,335
TOTAL	$ 2,335

ART, CULTURE AND ENTERTAINMENT, INC.

AUDITED FINANCIAL STATEMENTS

YEAR ENDED SEPTEMBER 30, 2024

DURST JORDAN, CPA, PA

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Form **8453-TE**

Tax Exempt Entity Declaration and Signature for E-file

OMB No. 1545-0047

2023

Department of the Treasury
Internal Revenue Service

For calendar year 2023, or tax year beginning 10/01/23, **and ending** 09/30/24

For use with Forms 990, 990-EZ, 990-PF, 990-T, 1120-POL, 4720, 8868, 5227, 5330, and 8038-CP

Go to *www.irs.gov/Form8453TE* for the latest information.

Name of filer

ART, CULTURE, AND ENTERTAINMENT, INC.

EIN or SSN

27-1396429

Part I Type of Return and Return Information

Check the box for the type of return being filed with Form 8453-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line of the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). If you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here	X	**b**	**Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	**1b** 1,788,153
2a	**Form 990-EZ** check here		**b**	**Total revenue,** if any (Form 990-EZ, line 9)	**2b**
3a	**Form 1120-POL** check here		**b**	**Total tax** (Form 1120-POL, line 22)	**3b**
4a	**Form 990-PF** check here		**b**	**Tax based on investment income** (Form 990-PF, Part V, line 5)	**4b**
5a	**Form 8868** check here		**b**	**Balance due** (Form 8868, line 3c)	**5b**
6a	**Form 990-T** check here		**b**	**Total tax** (Form 990-T, Part III, line 4)	**6b**
7a	**Form 4720** check here		**b**	**Total tax** (Form 4720, Part III, line 1)	**7b**
8a	**Form 5227** check here		**b**	**FMV of assets at end of tax year** (Form 5227, Item D)	**8b**
9a	**Form 5330** check here		**b**	**Tax due** (Form 5330, Part II, line 19)	**9b**
10a	**Form 8038-CP** check here		**b**	**Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	**10b**

Part II Declaration of Officer or Person Subject to Tax

11a ☐ I authorize the U.S. Treasury and its designated Financial Agent to initiate an Automated Clearing House (ACH) electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

b ☐ If a copy of this return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I certify that I executed the electronic disclosure consent contained within this return allowing disclosure by the IRS of this Form 990/990-EZ/ 990-PF (as specifically identified in Part I above) to the selected state agency(ies).

Under penalties of perjury, I declare that ☒ I am an officer of the above named entity or ☐ I am the person subject to tax with respect to (name of entity) _____, (EIN) _____, and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund.

Sign Here

Mary Henriques (Jul 21, 2025 11:42 CDT)

Signature of officer or person subject to tax

7/21/2025

Date

PRESIDENT

Title, if applicable

Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)

I declare that I have reviewed the above return and that the entries on Form 8453-TE are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The entity officer or person subject to tax will have signed this form before I submit the return. I will give a copy of all forms and information to be filed with the IRS to the officer or person subject to tax, and have followed all other requirements in Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.

ERO's Use Only

ERO's signature	Date	Check if also paid preparer	Check if self-employed	ERO's SSN or PTIN
JOSHUA C. DURST		☒	☐	P00436839

Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no.
DURST JORDAN CPA PA 4459-B HIGHWAY 90 MILTON FL 32571	45-0529207	850-995-5000

Under penalties of perjury, I declare that I have examined the above return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all information of which the preparer has any knowledge.

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
			☐	

Firm's name	Firm's EIN
Firm's address	Phone no.

For Privacy Act and Paperwork Reduction Act Notice, see back of form.

Form **8453-TE** (2023)

DAA

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

A For the 2023 calendar year, or tax year beginning 10/01/23 **, and ending** 09/30/24

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/ terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization: ART, CULTURE, AND ENTERTAINMENT, INC.

Doing business as:

Number and street (or P.O. box if mail is not delivered to street address): 730 BAYFRONT PARKWAY, SUITE 3A

Room/suite:

City or town, state or province, country, and ZIP or foreign postal code: PENSACOLA FL 32502

D Employer identification number: 27-1396429

E Telephone number: 850-293-4822

G Gross receipts$ 1,788,153

F Name and address of principal officer:
MARY HENRIQUES
730 BAYFRONT PARKWAY, SUITE 3A
PENSACOLA FL 32502

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ACEPENSACOLA.ORG

H(c) Group exemption number

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 2009

M State of legal domicile: FL

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
RECEIVES STATE, COUNTY, CITY, AND PERSONAL FUNDS TO DISPERSE THROUGH AN EQUITABLE GRANTING PROCESS TO ARTS, CULTURE, AND ENTERTAINMENT ORGANIZATIONS THROUGHOUT ESCAMBIA COUNTY, FL

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

Activities & Governance

3 Number of voting members of the governing body (Part VI, line 1a)	**3**	17
4 Number of independent voting members of the governing body (Part VI, line 1b)	**4**	17
5 Total number of individuals employed in calendar year 2023 (Part V, line 2a)	**5**	0
6 Total number of volunteers (estimate if necessary)	**6**	0
7a Total unrelated business revenue from Part VIII, column (C), line 12	**7a**	0
b Net unrelated business taxable income from Form 990-T, Part I, line 11	**7b**	0

Revenue

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	1,946,730	1,788,153
9 Program service revenue (Part VIII, line 2g)		0
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0	0
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	2,335	0
12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,949,065	1,788,153

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	1,005,617	879,500
14 Benefits paid to or for members (Part IX, column (A), line 4)		0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		0
16a Professional fundraising fees (Part IX, column (A), line 11e)		0
b Total fundraising expenses (Part IX, column (D), line 25) 0		
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	939,040	889,928
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	1,944,657	1,769,428
19 Revenue less expenses. Subtract line 18 from line 12	4,408	18,725

Net Assets or Fund Balances

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	46,176	97,341
21 Total liabilities (Part X, line 26)	0	32,440
22 Net assets or fund balances. Subtract line 21 from line 20	46,176	64,901

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer — Date

MARY HENRIQUES PRESIDENT

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
JOSHUA C. DURST	JOSHUA C. DURST			P00436839

Firm's name: DURST JORDAN CPA PA — Firm's EIN: 45-0529207

Firm's address: 4459-B HIGHWAY 90 MILTON, FL 32571 — Phone no. 850-995-5000

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

DAA

Form **990** (2023)

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III ☐

1 Briefly describe the organization's mission:

RECEIVES STATE, COUNTY, CITY, AND PERSONAL FUNDS TO DISPERSE THROUGH AN EQUITABLE GRANTING PROCESS TO ARTS, CULTURE, AND ENTERTAINMENT ORGANIZATIONS THROUGHOUT ESCAMBIA COUNTY, FL.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 492,180 including grants of$ 492,180) (Revenue $)

RECEIVED, ACCOUNTED FOR, AND DISBURSED GRANTS TO QUALIFIED ORGANIZATIONS PROVIDING ART AND CULTURE PROGRAMS AND ACTIVITIES AND THE GENERAL PUBLIC THROUGHOUT ESCAMBIA COUNTY, FL.

4b (Code:) (Expenses $ 1,249,685 including grants of$ 387,320) (Revenue $)

CULTURAL TOURISM - WHICH INCLUDES (1) AN ORGANIZED FOO FOO FEST, A 12 DAY CELEBRATION OF EXISTING AND NEW CULTURALLY CREATIVE HAPPENINGS AND EVENTS DESIGNED TO PROMOTE TOURISM IN ESCAMBIA COUNTY, FL; AND (2)A MARKETING CAMPAIGN TITLED "VACATION ARTFULLY" DESIGNED TO PROMOTE TOURISM IN THE REGION.

4c (Code:) (Expenses $ including grants of$) (Revenue $)

N/A

4d Other program services (Describe on Schedule O.)

(Expenses $ including grants of$) (Revenue $)

4e Total program service expenses 1,741,865

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a		X
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21	X	

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O.	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	0		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c			X

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

				Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	0		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b			
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a			X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			X
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			X
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15			X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			X
17	**Section 501(c)(21) organizations.** Did the trust, any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17			

Part VI Governance, Management, and Disclosure *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI X

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	17		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included on line 1a, above, who are independent	1b	17		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a		X
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a		X
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c		
13	Did the organization have a written whistleblower policy?	13		X
14	Did the organization have a written document retention and destruction policy?	14		X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a		X
b	Other officers or key employees of the organization	15b		X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed NONE

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records.

MARY HENRIQUES 760 BAYFRONT PKWY, SUITE 3A
PENSACOLA FL 32591 850-572-1567

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☒ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) MARY HENRIQUES PRESIDENT	0.00 0.00	X		X				0	0	0
(2) MATT DAVIS TREASURER	0.00 0.00	X		X				0	0	0
(3) BRIGETTE BROOKS SECRETARY	0.00 0.00	X		X				0	0	0
(4) THERESE MCKENZIE VICE PRESIDENT	0.00 0.00	X		X				0	0	0
(5) BOB SCHUSTER DIRECTOR	0.00 0.00	X						0	0	0
(6) ELECTRA HARTSFIELD DIRECTOR	0.00 0.00	X						0	0	0
(7) EMILY MITCHELL DIRECTOR	0.00 0.00	X						0	0	0
(8) JOE VINSON DIRECTOR	0.00 0.00	X						0	0	0
(9) MARIA V GOLDBERG DIRECTOR	0.00 0.00	X						0	0	0
(10) RICK HARPER DIRECTOR	0.00 0.00	X						0	0	0
(11) LINDA BRENT DIRECTOR	0.00 0.00	X						0	0	0

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) JEFF BROOKS										
(12)	0.00									
DIRECTOR	0.00	X						0	0	0
(13) DEBBIE DOUMA										
(13)	0.00									
DIRECTOR	0.00	X						0	0	0
(14) LINDSAY FLEEGE										
(14)	0.00									
DIRECTOR	0.00	X						0	0	0
(15) MARNY NEEDLE										
(15)	0.00									
DIRECTOR	0.00	X						0	0	0
(16) VICKY WONDERS										
(16)	0.00									
DIRECTOR	0.00	X						0	0	0
(17) MICHELLE ORTIZ MIGUEZ										
(17)	0.00									
DIRECTOR	0.00	X						0	0	0
(18) TRANG TAYLOR										
(18)	0.00									
DIRECTOR	0.00	X						0	0	0
(19)										
1b Subtotal										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 0

		Yes	No
3	Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*		X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*		X
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
HUMMINGBIRD IDEAS, INC PO BOX 1987 MOBILE AL 36633	ADVERTISING	719,450
GIANT NOISE PARTNERS, LLC 1208 EAST 7TH ST, FIRST FLOOR AUSTIN TX 78702	ADVERTISING	160,000

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization 2

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	1,779,653			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	8,500			
	g Noncash contributions included in lines 1a-1f	1g	$			
	h **Total.** Add lines 1a–1f		1,788,153			
Program Service Revenue		Business Code				
	2a					
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g **Total.** Add lines 2a–2f					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)					
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
		(i) Real	(ii) Personal			
	6a Gross rents 6a					
	b Less: rental expenses 6b					
	c Rental inc. or (loss) 6c					
	d Net rental income or (loss)					
		(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory 7a					
	b Less: cost or other basis and sales exps. 7b					
	c Gain or (loss) 7c					
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including $ of contributions reported on line 1c). See Part IV, line 18 8a					
	b Less: direct expenses 8b					
	c Net income or (loss) from fundraising events					
	9a Gross income from gaming activities. See Part IV, line 19 9a					
	b Less: direct expenses 9b					
	c Net income or (loss) from gaming activities					
	10a Gross sales of inventory, less returns and allowances 10a					
	b Less: cost of goods sold 10b					
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Business Code				
	11a					
	b					
	c					
	d All other revenue					
	e **Total.** Add lines 11a–11d					
	12 **Total revenue.** See instructions		1,788,153	0	0	0

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	879,500	879,500		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	8,500		8,500	
12 Advertising and promotion	861,850	861,850		
13 Office expenses	355		355	
14 Information technology	300		300	
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	2,073	515	1,558	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a IMPACT STUDY	16,850		16,850	
b				
c				
d				
e All other expenses				
25 **Total functional expenses.** Add lines 1 through 24e	1,769,428	1,741,865	27,563	0
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

			(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing	46,176	1	97,341
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a			
	b	Less: accumulated depreciation — 10b		10c	
	11	Investments—publicly traded securities		11	
	12	Investments—other securities. See Part IV, line 11		12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	46,176	16	97,341
Liabilities	17	Accounts payable and accrued expenses		17	
	18	Grants payable		18	32,440
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	**Total liabilities.** Add lines 17 through 25	0	26	32,440
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	20,227	27	38,952
	28	Net assets with donor restrictions	25,949	28	25,949
		Organizations that do not follow FASB ASC 958, check her ☐ **and complete lines 29 through 33.**			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	46,176	32	64,901
	33	Total liabilities and net assets/fund balances	46,176	33	97,341

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,788,153
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,769,428
3	Revenue less expenses. Subtract line 2 from line 1	3	18,725
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	46,176
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	64,901

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2b		X
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE A (Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization	Employer identification number
ART, CULTURE, AND ENTERTAINMENT, INC.	27-1396429

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:

10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	561,699	1,084,275	1,390,629	1,946,730	1,788,153	6,771,486
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	561,699	1,084,275	1,390,629	1,946,730	1,788,153	6,771,486
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4						6,771,486

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	561,699	1,084,275	1,390,629	1,946,730	1,788,153	6,771,486
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						6,771,486

12 Gross receipts from related activities, etc. (see instructions) 12

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f) divided by line 11, column (f)) ..... 14 100.00 %

15 Public support percentage from 2022 Schedule A, Part II, line 14 ..... 15 99.98 %

16a **33 1/3% support test — 2023.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ..... ☒

b **33 1/3% support test — 2022.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ..... ☐

17a **10%-facts-and-circumstances test — 2023.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ..... ☐

b **10%-facts-and-circumstances test — 2022.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ..... ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ..... ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2022 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2023** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2022** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests — 2023.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

b **33 1/3% support tests — 2022.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* ***Part VI*** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* ***Part VI*** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* ***Part VI*** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in* ***Part VI*** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in* ***Part VI,*** *including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* ***Part VI.***	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* ***Part VI.***	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* ***Part VI.***	9b		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* ***Part VI.***	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on line 11a above?	11b		
c	A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* ***Part VI.***	11c		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in* ***Part VI*** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	2		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* ***Part VI*** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	2		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* ***Part VI*** *the role the organization's supported organizations played in this regard.*	3		

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (****see instructions****).*

- a ☐ The organization satisfied the Activities Test. *Complete* ***line 2*** *below.*
- b ☐ The organization is the parent of each of its supported organizations. *Complete* ***line 3*** *below.*
- c ☐ The organization supported a governmental entity. *Describe in* ***Part VI*** *how you supported a governmental entity (see instructions).*

			Yes	No
2	Activities Test. ***Answer lines 2a and 2b below.***			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations. ***Answer lines 3a and 3b below.***			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in* ***Part VI.***	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* ***Part VI*** *the role played by the organization in this regard.*	3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in* ***Part VI***). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	**1**		
2 Recoveries of prior-year distributions	**2**		
3 Other gross income (see instructions)	**3**		
4 Add lines 1 through 3.	**4**		
5 Depreciation and depletion	**5**		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	**6**		
7 Other expenses (see instructions)	**7**		
8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	**8**		

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	**1a**		
b Average monthly cash balances	**1b**		
c Fair market value of other non-exempt-use assets	**1c**		
d **Total** (add lines 1a, 1b, and 1c)	**1d**		
e **Discount** claimed for blockage or other factors *(explain in detail in* ***Part VI****)*:			
2 Acquisition indebtedness applicable to non-exempt-use assets	**2**		
3 Subtract line 2 from line 1d.	**3**		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	**4**		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	**5**		
6 Multiply line 5 by 0.035.	**6**		
7 Recoveries of prior-year distributions	**7**		
8 **Minimum Asset Amount** (add line 7 to line 6)	**8**		

Section C – Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	**1**		
2 Enter 0.85 of line 1.	**2**		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	**3**		
4 Enter greater of line 2 or line 3.	**4**		
5 Income tax imposed in prior year	**5**		
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	**6**		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations *(continued)*

Section D – Distributions			Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4	Amounts paid to acquire exempt-use assets	4	
5	Qualified set-aside amounts (prior IRS approval required—*provide details in* ***Part VI***)	5	
6	Other distributions (*describe in* ***Part VI***). See instructions.	6	
7	**Total annual distributions.** Add lines 1 through 6.	7	
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in* ***Part VI***). See instructions.	8	
9	Distributable amount for 2022 from Section C, line 6	9	
10	Line 8 amount divided by line 9 amount	10	

Section E – Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1	Distributable amount for 2023 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2023 (reasonable cause required–*explain in* ***Part VI***). See instructions.			
3	Excess distributions carryover, if any, to 2023			
a	From 2018			
b	From 2019			
c	From 2020			
d	From 2021			
e	From 2022			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2023 distributable amount			
i	Carryover from 2018 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2023 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2023 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* ***Part VI.*** See instructions.			
6	Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* ***Part VI.*** See instructions.			
7	**Excess distributions carryover to 2024.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2019			
b	Excess from 2020			
c	Excess from 2021			
d	Excess from 2022			
e	Excess from 2023			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Schedule B (Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2023

Name of the organization
ART, CULTURE, AND ENTERTAINMENT, INC.

Employer identification number
27-1396429

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	☒ 501(c)(3) (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	☐ 527 political organization
Form 990-PF	☐ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year . . . . . $ . . . . . .

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization
ART, CULTURE, AND ENTERTAINMENT,

Employer identification number
27-1396429

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		$ 1,647,137	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2		$ 125,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization
ART, CULTURE, AND ENTERTAINMENT, INC.

Employer identification number
27-1396429

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)
☐ Preservation of a historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

		Held at the End of the Tax Year
a Total number of conservation easements	2a	
b Total acreage restricted by conservation easements	2b	
c Number of conservation easements on a certified historic structure included on line 2a	2c	
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year

4 Number of states where property subject to conservation easement is located

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1 $

(ii) Assets included in Form 990, Part X $

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items.

a Revenue included on Form 990, Part VIII, line 1 $

b Assets included in Form 990, Part X $

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

- a ☐ Public exhibition
- b ☐ Scholarly research
- c ☐ Preservation for future generations
- d ☐ Loan or exchange program
- e ☐ Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table.

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment %
- b Permanent endowment %
- c Term endowment %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations?	3a(i)		
(ii) Related organizations?	3a(ii)		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				

Part VII Investments – Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, line 12, col. (B))*		

Part VIII Investments – Program Related

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, line 13, col. (B))*		

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 15, col. (B))*	

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 25, col. (B))*	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	1,788,153
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	1,788,153
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	1,788,153

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	1,769,428
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	1,769,428
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	1,769,428

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Part XIII Supplemental Information *(continued)*

SCHEDULE I (Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
Attach to Form 990.
Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization: ART, CULTURE, AND ENTERTAINMENT, INC.

Employer identification number: 27-1396429

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.

Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) BALLET OF PENSACOLA 400 S JEFFERSON ST PENSACOLA FL 32502	59-1834099		51,250				OPERATIONS
(2) CHORAL SOCIETY OF PENSACOLA 1000 COLLEGE BLVD, RM 803 PENSACOLA FL 32504	23-7067468		11,687				OPERATIONS
(3) FIESTA OF THE FIVE FLAGS ASSOCIATIO 2121 WEST INTENDENCIA ST PENSACOLA FL 32502	59-0607987		51,250				OPERATIONS
(4) FIRST CITY ARTS CENTER 1060 NORTH GULLIEMARD ST PENSACOLA FL 32501	59-2782730		51,250				OPERATIONS
(5) JAZZ SOCEITY OF PENSACOLA 17 SOUTH PALAFOX ST PENSACOLA FL 32502	59-2528174		15,273				OPERATIONS
(6) PENSACOLA CHILDRENS CHORUS 46 E CHASE ST PENSACOLA FL 32502	59-3228889		51,250				OPERATIONS
(7) PENSACOLA LITTLE THEATER 400 S JEFFERSON ST PENSACOLA FL 32502	59-0906711		51,250				OPERATIONS
(8) PENSACOLA MESS HALL 116 N TARRAGONA ST PENSACOLA FL 32502	45-5211853		37,413				OPERATIONS
(9) PENSACOLA OPERA 75 S TARRAGONA ST PENSACOLA FL 32502	59-2387417		51,250				OPERATIONS

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table

3 Enter total number of other organizations listed in the line 1 table

SCHEDULE I (Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
Attach to Form 990.
Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization: ART, CULTURE, AND ENTERTAINMENT, INC.

Employer identification number: 27-1396429

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☐ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.

Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) PENSACOLA SYMPHONY ORCHESTRA 205 E ZARRAGOZA ST PENSACOLA FL 32502	51-0196351		51,250				OPERATIONS
(2) PENSACOLA LIGHTHOUSE ASSOCIATION 2081 RADFORD BLVD PENSACOLA FL 32508	03-0584825		51,250				OPERATIONS
(3) CHORAL SOCIETY OF PENSACOLA 1000 COLLEGE BLVD, RM 803 PENSACOLA FL 32504	23-7067468		36,927				FOO FOO FESTIVAL
(4) LEGAL SERVICES OF NORTH FLORIDA, IN 2119 DELTA BLVD TALLAHASSEE FL 32303	51-0197090		20,000				FOO FOO FESTIVAL
(5) PENSACOLA MUSEUM OF ART 407 S JEFFERSON ST PENSACOLA FL 32502	59-0785780		26,100				FOO FOO FESTIVAL
(6) PENSACOLA OPERA 75 S TARRAGONA ST PENSACOLA FL 32502	59-2387417		43,775				FOO FOO GRANT
(7) 309 PUNK PROJECT, INC. 309 NORTH 6TH AVE PENSACOLA FL 32501	82-4902649		21,000				FOO FOO FESTIVAL
(8) JAPAN AMERICA SOCIETY OF NWFL, INC. P O BOX 933 GULF BREEZE FL 32562	59-2897817		12,000				FOO FOO FESTIVAL
(9) NIGHT MOVES INC 4161 CAPRI DR PENSACOLA FL 32504	35-2656945		50,000				FOO FOO FESTIVAL

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table

3 Enter total number of other organizations listed in the line 1 table

SCHEDULE I (Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
Attach to Form 990.
Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization: ART, CULTURE, AND ENTERTAINMENT, INC.

Employer identification number: 27-1396429

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☐ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.

Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) PENARTS INC 306 N DEVILLERS ST PENSACOLA FL 32501	81-4945418		22,865				FOO FOO FESTIVAL
(2) THE WIDE ANGLE PHOTO CLUB INC PO BOX 10776 PENSACOLA FL 32504	36-4715459		9,788				FOO FOO FESTIVAL
(3) WEST FLORIDA HISTORIC PRESERVATION, 120 CHURCH STREET PENSACOLA FL 32502	23-7009319		85,000				FOO FOO FESTIVAL
(4) VETERANS MEMORIAL PARK FOUNDATION O PO BOX 12984 PENSACOLA FL 32591	46-3073405		17,807				OPERATIONS
(5) WSRE-TV FOUNDATION INC 1000 COLLEGE BLVD, BUILDING 23 PENSACOLA FL 32504	59-2993200		56,365				FOO FOO FESTIVAL
(6)							
(7)							
(8)							
(9)							

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table

3 Enter total number of other organizations listed in the line 1 table

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1					
2					
3					
4					
5					
6					
7					

Part IV **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART I, LINE 2 - PROCEDURES FOR MONITORING THE USE OF GRANT FUNDS

THE ORGANIZATION DISBURSES GRANTS TO OTHER NON-PROFIT ORGANIZATIONS WHO SPECIALIZE IN ART, CULTURE, AND ENTERTAINMENT. THESE GRANTS ARE TO BE USED FOR THE OPERATIONS OF THESE ORGANIZATIONS. EACH GRANTEE IS REQUIRED TO PROVIDE ACE WITH RECORDS TO SUBSTANTIATE HOW THE GRANT WAS SPENT. THE REQUIRED DOCUMENTATION AND PERMITTED USE OF FUNDS ARE OUTLINED IN THE AGREEMENT ENTERED INTO BY ACE AND THE GRANTEE ORGANIZATION. ACE REVIEWS THE DOCUMENTATION PROVIDED BY THE GRANTEES TO ENSURE THAT THE FUNDS WERE SPENT ACCORDING TO THE GRANT REQUIREMENTS.

SCHEDULE O (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.
Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization ART, CULTURE, AND ENTERTAINMENT, INC.

Employer identification number 27-1396429

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990

FORM 990 IS MADE AVAILABLE FOR REVIEW AT BOARD MEETINGS

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION

UPON REQUEST

Form **990** | **Tax Return History** | **2023**

Name: ART, CULTURE, AND ENTERTAINMENT, INC.

Employer Identification Number: 27-1396429

	2019	2020	2021	2022	2023	2024
Contributions, gifts, grants	561,699		1,390,629		1,788,153	
Membership dues						
Program service revenue						
Capital gain or loss						
Investment income	102		2			
Fundraising revenue (income/loss)						
Gaming revenue (income/loss)						
Other revenue						
Total revenue	561,801		1,390,631		1,788,153	
Grants and similar amounts paid	500,000		901,541		879,500	
Benefits paid to or for members						
Compensation of officers, etc.						
Other compensation						
Professional fees	5,490		5,125		8,500	
Occupancy costs						
Depreciation and depletion	2,000					
Other expenses	21,851		516,608		881,428	
Total expenses	529,341		1,423,274		1,769,428	
Excess or (Deficit)	32,460		-32,643		18,725	
Total exempt revenue	561,801		1,390,631		1,788,153	
Total unrelated revenue						
Total excludable revenue	102		2			
Total Assets	77,763		43,453		97,341	
Total Liabilities	1,685		1,685		32,440	
Net Fund Balances	76,078	76,078	41,768		64,901	

Form 990, Part IX, Line 11g - Other Fees for Service (Non-employee)

Description	Total Expenses	Program Service	Management & General	Fund Raising
OTHER FEES	$ 8,500	$	$ 8,500	$
TOTAL	$ 8,500	$ 0	$ 8,500	$ 0

ACE FORM 990 23-24

Final Audit Report 2025-07-21

Created:	2025-07-21
By:	Whitney Bruner (wbruner@durstjordan.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAq_-IHF9kbwnGb5UOmPoRwCENTRSVGRpL

"ACE FORM 990 23-24" History

Document created by Whitney Bruner (wbruner@durstjordan.com)
2025-07-21 - 4:30:31 PM GMT

Document emailed to Mary Henriques (maryhamlin1952@gmail.com) for signature
2025-07-21 - 4:31:01 PM GMT

Email viewed by Mary Henriques (maryhamlin1952@gmail.com)
2025-07-21 - 4:40:56 PM GMT

Document e-signed by Mary Henriques (maryhamlin1952@gmail.com)
Signature Date: 2025-07-21 - 4:42:35 PM GMT - Time Source: server

Agreement completed.
2025-07-21 - 4:42:35 PM GMT

Adobe Acrobat Sign

Acknowledgement and General Information for Taxpayers Who File Returns Electronically

Thank you for taking part in the IRS e-file Program.

ART, CULTURE, AND ENTERTAINMENT,
730 BAYFRONT PARKWAY, SUITE 3A
PENSACOLA, FL 32502

[X] Your Form 8868, Application for Extension of Time to File an Exempt Organization Return for tax year ending September 30, 2025 is being filed electronically with the IRS by the services of Durst Jordan CPA PA.

[X] Your extension was accepted by the IRS on 01/13/26 and the Submission Identification Number assigned to your extension is 59248720260130010383.

Since you are filing your extension electronically, PLEASE DO NOT SEND A PAPER COPY OF YOUR EXTENSION TO THE IRS. IF YOU DO, IT WILL DELAY THE PROCESSING OF THE EXTENSION.

Acknowledgement Process

The IRS will notify your electronic return originator when they accept your extension, usually within 48 hours. If your extension was not accepted, IRS will notify your electronic return originator of the reasons for rejection.

Form **8868** (Rev. January 2025)

Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return or Excise Taxes Related to Employee Benefit Plans

File a separate application for each return.
Go to *www.irs.gov/Form8868* for the latest information.

OMB No. 1545-0047

Electronic filing *(e-file).* You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit *www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits*.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Part I — Identification

Type or Print

File by the due date for filing your return. See instructions.

Name of exempt organization, employer, or other filer, see instructions.	Taxpayer identification number (TIN)
ART, CULTURE, AND ENTERTAINMENT, INC.	27-1396429
Number, street, and room or suite no. If a P.O. box, see instructions.	
730 BAYFRONT PARKWAY, SUITE 3A	
City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
PENSACOLA FL 32502	

Enter the Return Code for the return that this application is for (file a separate application for each return) 01

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08	Form 990-T (governmental entities)	15

- After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.
- If this application is for an extension of time to file Form 5330, you must enter the following information.
  Plan Name .....
  Plan Number .....
  Plan Year Ending (MM/DD/YYYY)

Part II — Automatic Extension of Time To File for Exempt Organizations (see instructions)

MATT DAVIS
101 PALAFOX PLACE #988
The books are in the care of PENSACOLA FL 32591
Telephone No. 850-293-4822 Fax No. .....

- If the organization does not have an office or place of business in the United States, check this box ..... ☐
- If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) _____.
  If this is for the whole group, check this box ..... ☐
  If it is for part of the group, check this box and attach a list with the names and TINs of all members the extension is for ..... ☐

1 I request an automatic 6-month extension of time until 08/15/26, to file the **exempt organization return** for the organization named above. The extension is for the organization's return for:

☐ calendar year _____ or

☒ tax year beginning 10/01/24, and ending 09/30/25.

2 If the tax year entered in line 1 is for less than 12 months, check reason:
☐ Initial return ☐ Final return ☐ Change in accounting period

3a	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	**3a**	$ 0
b	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	**3b**	$ 0
c	**Balance due.** Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	**3c**	$ 0

Part III — Extension of Time To File Form 5330 (see instructions)

1 I request an extension of time until ....., 20 ..... , to file Form 5330.

You may be approved for up to a 6-month extension to file Form 5330, after the normal due date of Form 5330.

a	Enter the Code section(s) imposing the tax.	**1a**		
b	Enter the payment amount attached.	**1b**	**$**	
c	For excise taxes under section 4980 or 4980F of the Code, enter the reversion/amendment date (MM/DD/YYYY).	**1c**		

2 State in detail why you need the extension.

Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made on this form are true, correct, and complete, and that I am authorized to prepare this application.

Signature **Date**

DURST & JORDAN
CERTIFIED PUBLIC ACCOUNTANTS
ESTABLISHED 2003

4459-B Hwy. 90
Pace, Florida 32571
Phone: (850) 995-5000

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Art, Culture and Entertainment, Inc.

Opinion

We have audited the accompanying financial statements of Art, Culture and Entertainment, Inc. (a nonprofit organization), which comprise the statements of financial position as of September 30, 2024, and the related statements of changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Art, Culture and Entertainment, Inc. as of September 30, 2024, and the changes in its net assets, functional expenses, and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Art, Culture and Entertainment, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Art, Culture and Entertainment, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting

from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Art, Culture and Entertainment, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Art, Culture and Entertainment, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Report on Summarized Comparative Information

We have previously audited Art, Culture and Entertainment, Inc.'s 2023 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated August 12, 2024. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2023, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The summary of cash receipts and disbursements on page 12 is presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.



Pace, FL
August 25, 2025

Art, Culture and Entertainment, Inc.
Statements of Financial Position
As of September 30, 2024 and 2023

ASSETS

	2024	2023
Current Assets		
Cash - unrestricted	$ 18,150	$ 20,878
Cash - restricted	79,191	25,298
Total cash	97,341	46,176
Grants receivable	82,070	-
Total Assets	$ 179,411	$ 46,176

LIABILITIES AND NET ASSETS

Current Liabilities		
Accounts payable	$ 82,070	$ -
Refundable grant payable	54,639	8,262
Total Liabilities	136,709	8,262
Net Assets		
Net assets without donor restrictions	18,150	20,878
Net assets with donor restrictions	24,552	17,036
Total Net Assets	42,702	37,914
Total Liabilities & Net Assets	$ 179,411	$ 46,176

The accompanying notes are an integral part of these financial statements.

Art, Culture and Entertainment, Inc.
Statements of Changes in Net Assets
For the years ended September 30, 2024 and 2023

	2024			
	Without Donor Restrictions	With Donor Restrictions	Total	2023
Support and Other Income				
Public funding - grants	$ -	$ 1,861,723	$ 1,861,723	$ 1,938,730
Contributions of financial assets	8,500	-	8,500	8,000
Other income	-	-	-	2,335
Net assets released from restrictions	1,854,207	(1,854,207)	-	-
Total support and other income	1,862,707	7,516	1,870,223	1,949,065
Expenses				
Awards and grants	506,119	-	506,119	523,262
Cultural tourism expenses	1,348,603	-	1,348,603	1,422,096
General and administrative expenses	10,713	-	10,713	7,561
Total expenses	1,865,435	-	1,865,435	1,952,919
Change in Net Assets	(2,728)	7,516	4,788	(3,854)
Net Assets - Beginning of Period	20,878	17,036	37,914	41,768
Net Assets - End of Period	$ 18,150	$ 24,552	$ 42,702	$ 37,914

The accompanying notes are an integral part of these financial statements.

Art, Culture and Entertainment, Inc.
Statements of Functional Expenses
For the years ended September 30, 2024 and 2023

	Program Services		Supporting Services	Total Expenses
	Awards and Grants	Cultural Tourism	General and Administrative	**2024**
Advertising and marketing	$ -	$ 731,850	$ -	$ 731,850
Awards and grants	492,182	-	-	492,182
Bank service charges	-	-	355	355
Economic impact study	-	16,850	-	16,850
Festival grant program	-	469,388	-	469,388
Insurance	-	515	1,558	2,073
Public relations	-	130,000	-	130,000
Professional fees	-	-	8,500	8,500
Return of unused grant funds	13,937	-	-	13,937
Web hosting	-	-	300	300
	$ 506,119	$ 1,348,603	$ 10,713	$ 1,865,435

	Awards and Grants	Cultural Tourism	General and Administrative	**2023**
Advertising and marketing	$ -	$ 755,200	$ -	$ 755,200
Awards and grants	515,000	-	-	515,000
Bank service charges	-	-	437	437
Economic impact study	-	15,850	-	15,850
Festival grant program	-	490,617	-	490,617
Insurance	-	429	1,563	1,992
Licenses	-	-	61	61
Professional fees	-	-	5,500	5,500
Public relations	-	160,000	-	160,000
Return of unused grant funds	8,262	-	-	8,262
	$ 523,262	$ 1,422,096	$ 7,561	$ 1,952,919

The accompanying notes are an integral part of these financial statements.

Art, Culture and Entertainment, Inc.
Statements of Cash Flows
For the years ended September 30, 2024 and 2023

	2024	2023
Cash Flows from Operating Activites		
Change in net assets	$ 4,788	$ (3,854)
Adjustments to reconcile change in net assets to net cash from operating activities:		
Changes in operating assets and liabilities:		
Grants receivable	(82,070)	-
Accounts payable	82,070	-
Refundable grant payable	46,377	6,577
Net cash from operating activities	51,165	2,723
Net Change in Cash	51,165	2,723
Cash - Beginning of Period	46,176	43,453
Cash - End of Period	$ 97,341	$ 46,176

The accompanying notes are an integral part of these financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Organization and Purpose

Art, Culture and Entertainment, Inc. (ACE), is a non-profit organization organized exclusively for charitable and educational purposes, including for such purposes, the making of distributions to art institutions, cultural events, and community entertainment organizations that have been in existence for at least 24 months and qualify as exempt organizations under Section 501(c)(3) of the Internal Revenue code or to Florida Non-Profits with the primary location in Escambia County, FL. ACE will receive federal, state, county, city, and personal funds to disperse through an equitable granting process to arts, culture, and entertainment organizations.

B. Basis of Accounting and Presentation

The accompanying financial statements of Art, Culture and Entertainment, Inc. have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles in the United States of America. Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Accounting Standards Codification (ASC) Topic 958, *Not-for-Profit Entities*. Under ASC 958, the Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. A description of the net asset categories are as follows:

Net assets without donor restrictions – The part of net assets of a not-for-profit that is not subject to donor-imposed restrictions. Net assets without donor restrictions may be designated for specific purposes by action of the Board of Directors. Board-designated net assets may be earmarked for future programs, investments, contingencies, purchases or construction of fixed assets, or other uses. Some governing boards may delegate decisions to internal management. Such designations are considered to be included in board-designated net assets.

Net assets with donor restrictions - The part of net assets of a not-for-profit that is subject to donor-imposed restrictions (donors include other types of contributors, including makers of certain grants). Some donors impose restrictions that are temporary in nature or purpose restricted. Other donors impose restrictions that are perpetual in nature that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of the Organization. Purpose restricted net assets are deemed to be restricted for the donor-specified purpose by explicit donor stipulation. In addition, investment returns from net assets that are perpetual in nature or purpose restricted are classified as net assets with donor restrictions until appropriated for expenditure. Once appropriated, purpose restricted assets are released to net assets without donor restrictions. The Organization did not have any restricted net assets that were perpetual in nature for the years presented.

C. Cash and Cash Equivalents

Cash and cash equivalents consist of short-term, highly liquid investments which are readily convertible into cash within ninety (90) days of purchase. Carrying value of cash and cash equivalents approximates fair value because of the short maturities of those financial instruments.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Revenue Recognition

The Organization analyzed the provisions of the FASB's ASC Topic 606, *Revenue from Contracts with Customers,* and has concluded that no changes are necessary to conform to the new standard. The Organization has no contracts with customers. All revenue is from grants and contributions.

E. Grants

Support from government grants is recorded based upon the terms of the grantor allotment which generally provides that revenue is earned when the allowable costs of the specific grant provisions have been incurred or the performance of the services has been rendered. Such revenue is subject to audit by the grantor and if the examination results in a deficiency of allowable expenses, the Organization will be required to refund any deficiencies.

F. Refundable Grant Payable

According to the grant agreements, any residual program funds that remain unspent or unencumbered by any existing (not contingent) legal obligations will be returned in the form of a negotiable instrument not later than sixty (60) days after the expiration of the agreement which the funds relate. The amount to be refunded to the grantors totaled $54,639 and $8,262 as of September 30, 2024 and 2023.

G. Contributions

Contributions are recognized in the period received or pledged unconditionally. Conditional promises to give are not recognized until the conditions on which they depend are substantially met. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are restricted by the donor for a specific purpose or time period are reported as with donor restrictions. Amounts required to be maintained in perpetuity by the donor are reported as with donor restrictions and disclosed as perpetual. A donor restriction expires when a time restriction ends or when the purpose for which it was intended is satisfied. When a restriction expires, donor restricted net assets are reclassified to net assets without donor restrictions and are reported in the Statement of Activities as net assets released from restrictions.

H. Contributed Services

The directors of the Board have made significant contributions of their time to run the operations of the organization. The value of the contributed time is not reflected in the financial statements because these services did not create or enhance a nonfinancial asset, nor did they require specialized skills that would need to be purchased if not donated.

I. Advertising and Marketing Costs

Advertising and marketing costs are expensed as incurred. Advertising and marketing expenses amounted to $731,850 and $755,200 for the years ended September 30, 2024 and 2023, respectively.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. Income Taxes

The Organization is exempt from payment of income taxes under Section 50l(c)(3) of the Internal Revenue Code as a nonprofit organization. Therefore, no provision for income taxes has been made in the accompanying financial statements. The Organization is required to file a Form 990 to the Internal Revenue Service.

K. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

L. Subsequent Events

ACE has evaluated events and transactions that occurred between September 30, 2024 and August 25, 2025, which is the date that the financial statements were available to be issued, for possible recognition or disclosure in the financial statements.

M. Functional Expense Allocation

The costs of providing the various programs and other activities have been detailed in the Statement of Functional Expenses and summarized on a functional basis in the Statement of Changes in Net Assets. Expenses directly related to a program or supporting services are charged to that program or supporting service.

NOTE 2 – RESTRICTED CASH

Cash is restricted for the following purposes as of September 30, 2024 and 2023:

	2024	2023
Private donor contributions for cultural tourism	$ 9,864	$ 9,864
State license plate fund	14,688	7,172
Refundable grant payable	54,639	8,262
Restricted cash	$ 79,191	$ 25,298

NOTE 3 – DONOR RESTRICTED NET ASSETS

Net assets with donor restrictions as of September 30, 2024 and 2023 are as follows:

	2024	2023
Cultural tourism & marketing	$ 9,864	$ 9,864
State license plate fund	14,688	7,172
Net assets with donor restrictions	$ 24,552	$ 17,036

NOTE 3 – DONOR RESTRICTED NET ASSETS (CONTINUED)

ACE received $7,516 for the year ended September 30, 2024 from the State of Florida as the local arts agency recognized by Escambia County, FL to receive the county's share of the Florida Arts Specialty License Plate Fund. These funds are required to be distributed to qualifying organizations who meet the criteria described in Note 1 (A) above. ACE distributed $-0- in state funds for the fiscal year. The amount that remains restricted under this program totaled $14,688 and $7,172 at September 30, 2024 and 2023, respectively.

NOTE 4 – CONCENTRATIONS

ACE received approximately 99% of its funding from public funds for the years ended September 30, 2024 and 2023, respectively. This public funding represents a significant portion of ACE's annual operating revenue. ACE has been approved to receive funding from all agencies for the year ended September 30, 2025. There is no significant doubt about the entity's ability to continue as a going concern for the immediate fiscal year.

NOTE 5 – RELATED PARTIES

For the years ended September 30, 2024 and 2023, contributions of $8,500 and $8,000, respectively, were received from Board members.

NOTE 6 – AVAILABILITY OF FINANCIAL ASSETS

ACE's primary source of support is income from local grants. ACE has a policy to manage its liquidity following three guiding principles: operating within a prudent range of financial stability; maintaining adequate liquidity to fund near-term operations; and maintaining sufficient resources to provide reasonable assurance that long-term operations will be maintained. The following table reflects ACE's financial assets reduced by amounts not available for general expenditures within one year:

Financial assets:	
Cash	$ 97,341
Less those unavailable for general expenditure within one year, due to:	
Donor restrictions	(24,552)
Refundable grant payable	(54,639)
Financial assets available to meet cash needs	$ 18,150

NOTE 7 – CHANGE IN ACCOUNTING ESTIMATE

During the years ended September 30, 2024 and 2023, ACE had unspent grant funds. ACE recorded the grant as donor restricted income in the year received. For the year ending September 30, 2024, management contacted the grantor about the funds and determined that these unspent funds have to be returned.

NOTE 7 – CHANGE IN ACCOUNTING ESTIMATE (CONTINUED)

The change in revenue recognition for these grant funds had the following effect on the September 30, 2023 financial statements:

	9/30/23 Before Change	Change	9/30/23 After Change
Liabilities:			
Refundable grant payable	$ -	$ 8,262	$ 8,262
Net assets:			
Net assets without donor restrictions	20,227	651	20,878
Net assets with donor restrictions	25,949	(8,913)	17,036
Expenses:			
Return of unused grant funds	-	8,262	8,262

SUPPLEMENTARY INFORMATION

Art, Culture and Entertainment, Inc.
Summary of Cash Receipts and Disbursements
For the years ended September 30, 2024 and 2023

	2024	2023
Cash Receipts (Contributions)		
Public Funding		
Visit Pensacola	$ 1,647,137	$ 1,805,358
City of Pensacola	125,000	125,000
State of Florida	7,516	8,372
Total public funding	1,779,653	1,938,730
Private Funding		
Private contributions	8,500	8,000
Total private funding	8,500	8,000
Other Cash Receipts		
Return of unused grant funds	32,440	650
Total other cash receipts	32,440	650
Total Cash Receipts	1,820,593	1,947,380
Cash Disbursements (Awards and Grants)		
Ballet Pensacola, Inc.	51,250	61,278
Fiesta of the Five Flags Association, Inc.	51,250	61,278
First City Arts Alliance, Inc.	51,250	-
Jazz Society of Pensacola, Inc.	15,274	23,190
Pensacola Bay Concert Band	-	5,000
Pensacola Children's Chorus	51,250	61,278
Pensacola Elite Dance, Inc.	-	5,000
Pensacola Lighthouse Association, Inc.	51,250	61,278
Pensacola Little Theatre, Inc.	51,250	61,278
Pensacola Opera, Inc.	51,250	61,278
The Choral Society of Pensacola Inc.	11,688	13,214
The Greater Pensacola Symphony Orchestra, Inc.	51,250	61,278
The Pensacola Civic Band, Inc.	-	5,000
The Pensacola Mess Hall, Inc.	37,413	34,650
Veterans Memorial Park Foundation of Pensacola, Inc.	17,807	-
Total Awards and Grants	492,182	515,000
Cash Disbursements (FooFoo Festival)		
Festival grant program:		
309 Punk Project, Inc.	21,000	16,500
Dixon School of Arts and Sciences, Inc.	-	39,400
Fiesta of the Five Flags Association, Inc.	3,500	2,325
First City Arts Alliance, Inc.	-	42,882

(Continued on next page)

See Independent Auditor's Report on Supplementary Information.

Art, Culture and Entertainment, Inc.
Summary of Cash Receipts and Disbursements
For the years ended September 30, 2024 and 2023

	2024	2023
Festival grant program (continued):		
Friends of Downtown Pensacola, Inc.	$ -	$ 62,751
Japan America Society of NWFL, Inc.	12,000	-
Legal Services of North Florida, Inc.	20,000	20,000
Night Moves, Inc.	50,000	43,500
PenArts, Inc.	22,865	17,935
Pensacola Children's Chorus Inc.	-	12,249
Pensacola Little Theatre, Inc.	-	28,000
Pensacola Museum of Art	26,100	-
Pensacola Opera, Inc.	43,775	38,500
Pensacola State College	-	28,900
The Choral Society of Pensacola, Inc.	36,927	-
The Greater Pensacola Symphony Orchestra, Inc.	-	7,225
The Pensacola Civic Band, Inc.	-	65,000
The Wide Angle Photo Club, Inc.	9,786	-
Veterans Memorial Park Foundation of Pensacola, Inc.	-	57,000
West Florida Historic Preservation, Inc.	85,000	8,450
WSRE-TV Foundation, Inc.	56,365	-
Total Foo Foo grant program	387,318	490,617
Advertising and marketing	279,150	385,450
Economic impact study	16,850	15,850
Insurance	515	429
Public relations	50,000	50,000
Total Foo Foo Festival	733,833	942,346
Cash Disbursements (Vacation Artfully)		
Advertising and marketing	452,700	369,750
Public relations	80,000	110,000
Total Vacation Artfully	532,700	479,750
Cash Disbursements (General and Admin.)		
Bank service charges	355	437
Insurance	1,558	1,563
Licenses	-	61
Professional fees	8,500	5,500
Web hosting	300	-
Total General and Administrative	10,713	7,561
Total Cash Disbursements	1,769,428	1,944,657

See Independent Auditor's Report on Supplementary Information.

Art, Culture and Entertainment, Inc.
Summary of Cash Receipts and Disbursements
For the years ended September 30, 2024 and 2023

	2024	2023
Net Cash Receipts Over Disbursements	51,165	2,723
Change in accounts receivable	82,070	-
Change in accounts payable	(128,447)	(6,577)
Change in Net Assets	$ 4,788	$ (3,854)

See Independent Auditor's Report on Supplementary Information.

ART, CULTURE AND ENTERTAINMENT, INC.

AUDITED FINANCIAL STATEMENTS

YEARS ENDED SEPTEMBER 30, 2023 AND 2022

DURST JORDAN, CPA, PA

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DURST & JORDAN
CERTIFIED PUBLIC ACCOUNTANTS
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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Art, Culture and Entertainment, Inc.

Opinion

We have audited the accompanying financial statements of Art, Culture and Entertainment, Inc. (a nonprofit organization), which comprise the statements of financial position as of September 30, 2023 and 2022, and the related statements of changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Art, Culture and Entertainment, Inc. as of September 30, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Art, Culture and Entertainment, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Art, Culture and Entertainment, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are

considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Art, Culture and Entertainment, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Art, Culture and Entertainment, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The summary of cash receipts and disbursements on page 11 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the summary of cash receipts and disbursements is fairly stated, in all material respects, in relation to the basic financial statements as a whole.



Pace, FL
August 12, 2024

Art, Culture and Entertainment, Inc.
Statements of Financial Position
As of September 30, 2023 and 2022

ASSETS

	2023	2022
Current Assets		
Cash	$ 46,176	$ 43,453
Total Assets	$ 46,176	$ 43,453

LIABILITIES AND NET ASSETS

Current Liabilities		
Program services payable	$ -	$ 1,685
Total Liabilities	-	1,685
Net Assets		
Net assets without donor restrictions	20,227	18,104
Net assets with donor restrictions	25,949	23,664
Total Net Assets	46,176	41,768
Total Liabilities & Net Assets	$ 46,176	$ 43,453

The accompanying notes are an integral part of these financial statements.

Art, Culture and Entertainment, Inc.
Statements of Changes in Net Assets
For the years ended September 30, 2023 and 2022

	2023			
	Without Donor Restrictions	**With Donor Restrictions**	**Total**	**2022**
Contributions				
Public funding - grants	$ -	$ 1,938,730	$ 1,938,730	$ 1,382,129
Private funding	8,000	-	8,000	8,500
Net assets released from restrictions	1,936,445	(1,936,445)	-	-
Total contributions	1,944,445	2,285	1,946,730	1,390,629
Expenses				
Awards and grants	515,000	-	515,000	500,000
Cultural tourism expenses	1,422,096	-	1,422,096	916,541
General and administrative expenses	7,561	-	7,561	6,733
Total expenses	1,944,657	-	1,944,657	1,423,274
Net Contributions (Expenses)	(212)	2,285	2,073	(32,645)
Other Income				
Other income	2,335	-	2,335	-
Interest income	-	-	-	2
Total other income	2,335	-	2,335	2
Change in Net Assets	2,123	2,285	4,408	(32,643)
Net Assets - Beginning of Period	18,104	23,664	41,768	74,411
Net Assets - End of Period	$ 20,227	$ 25,949	$ 46,176	$ 41,768

The accompanying notes are an integral part of these financial statements.

Art, Culture and Entertainment, Inc.
Statements of Functional Expenses
For the years ended September 30, 2023 and 2022

	Program Services		Supporting Services	Total Expenses
	Awards and Grants	Cultural Tourism	General and Administrative	**2023**
Advertising and marketing	$ -	$ 755,200	$ -	$ 755,200
Audit and tax fees	-	-	5,500	5,500
Awards and grants	515,000	-	-	515,000
Bank service charges	-	-	437	437
Economic impact study	-	15,850	-	15,850
Festival grant program	-	490,617	-	490,617
Insurance	-	429	1,563	1,992
Licenses	-	-	61	61
Public relations	-	160,000	-	160,000
	$ 515,000	$ 1,422,096	$ 7,561	$ 1,944,657

	Awards and Grants	Cultural Tourism	General and Administrative	**2022**
Advertising and marketing	$ -	$ 370,000	$ -	$ 370,000
Audit and tax fees	-	-	5,125	5,125
Awards and grants	500,000	-	-	500,000
Bank service charges	-	-	159	159
Economic impact study	-	15,000	-	15,000
Festival grant program	-	401,541	-	401,541
Insurance	-	-	1,379	1,379
Licenses	-	-	70	70
Public relations	-	130,000	-	130,000
	$ 500,000	$ 916,541	$ 6,733	$ 1,423,274

The accompanying notes are an integral part of these financial statements.

Art, Culture and Entertainment, Inc.
Statements of Cash Flows
For the years ended September 30, 2023 and 2022

	2023	2022
Cash Flows from Operating Activites		
Change in net assets	$ 4,408	$ (32,643)
Adjustments to reconcile change in net assets to net cash from operating activities:		
Changes in operating assets and liabilities:		
Accounts receivable	-	88,776
Program services payable	(1,685)	-
Net cash from operating activities	2,723	56,133
Cash Flows from Financing Activites		
Checks written in excess of cash	-	(70,900)
Net cash from financing activities	-	(70,900)
Net Change in Cash	2,723	(14,767)
Cash - Beginning of Period	43,453	58,220
Cash - End of Period	$ 46,176	$ 43,453

The accompanying notes are an integral part of these financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Organization and Purpose

Art, Culture and Entertainment, Inc. (ACE), is a non-profit organization organized exclusively for charitable and educational purposes, including for such purposes, the making of distributions to art institutions, cultural events, and community entertainment organizations that have been in existence for at least 24 months and qualify as exempt organizations under Section 501(c)(3) of the Internal Revenue code or to Florida Non-Profits with the primary location in Escambia County, FL. ACE will receive federal, state, county, city, and personal funds to disperse through an equitable granting process to arts, culture, and entertainment organizations.

B. Basis of Accounting and Presentation

The accompanying financial statements of Art, Culture and Entertainment, Inc. have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles in the United States of America. Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Accounting Standards Codification (ASC) Topic 958, *Not-for-Profit Entities*. Under ASC 958, the Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. A description of the net asset categories are as follows:

Net assets without donor restrictions – The part of net assets of a not-for-profit that is not subject to donor-imposed restrictions. Net assets without donor restrictions may be designated for specific purposes by action of the Board of Directors. Board-designated net assets may be earmarked for future programs, investments, contingencies, purchases or construction of fixed assets, or other uses. Some governing boards may delegate decisions to internal management. Such designations are considered to be included in board-designated net assets.

Net assets with donor restrictions - The part of net assets of a not-for-profit that is subject to donor-imposed restrictions (donors include other types of contributors, including makers of certain grants). Some donors impose restrictions that are temporary in nature or purpose restricted. Other donors impose restrictions that are perpetual in nature that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of the Organization. Purpose restricted net assets are deemed to be restricted for the donor-specified purpose by explicit donor stipulation. In addition, investment returns from net assets that are perpetual in nature or purpose restricted are classified as net assets with donor restrictions until appropriated for expenditure. Once appropriated, purpose restricted assets are released to net assets without donor restrictions. The Organization did not have any restricted net assets that were perpetual in nature for the years presented.

C. Cash and Cash Equivalents

Cash and cash equivalents consist of short-term, highly liquid investments which are readily convertible into cash within ninety (90) days of purchase. Carrying value of cash and cash equivalents approximates fair value because of the short maturities of those financial instruments.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Contributions Receivable

Contributions receivable are stated at the amount management expects to collect from outstanding balances. ACE uses the direct write-off method to write-off bad debts.

E. Contributions

Contributions are recognized in the period received or pledged unconditionally. Conditional promises to give are not recognized until the conditions on which they depend are substantially met. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are restricted by the donor for a specific purpose or time period are reported as with donor restrictions. Amounts required to be maintained in perpetuity by the donor are reported as with donor restrictions and disclosed as perpetual. A donor restriction expires when a time restriction ends or when the purpose for which it was intended is satisfied. When a restriction expires, donor restricted net assets are reclassified to net assets without donor restrictions and are reported in the Statement of Activities as net assets released from restrictions.

F. Accounting for Capital Assets

Capital assets are recorded at historical cost, or where historical cost is not available, estimated historical cost based on replacement cost.

Donated capital assets are to be capitalized at estimated fair market value on the date donated. The minimum capitalization threshold is any individual item with a total cost greater than $250 and a useful life of one year or more.

Depreciation and/or amortization will be provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

Computer Programs/Website Design	3 – 5 years
Furniture & Fixtures	5 – 7 years
Office Equipment	5 – 7 years

G. Contributed Services

The directors of the Board have made significant contributions of their time to run the operations of the organization. The value of the contributed time is not reflected in the financial statements because these services did not create or enhance a nonfinancial asset, nor did they require specialized skills that would need to be purchased if not donated.

H. Advertising and Marketing Costs

Advertising and marketing costs are expensed as incurred. Advertising and marketing expenses amounted to $755,200 and $370,000 for the years ended September 30, 2023 and 2022, respectively.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Income Taxes

The Organization is exempt from payment of income taxes under Section 50l(c)(3) of the Internal Revenue Code as a nonprofit organization. Therefore, no provision for income taxes has been made in the accompanying financial statements. The Organization is required to file a Form 990 to the Internal Revenue Service.

J. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

K. Subsequent Events

ACE has evaluated events and transactions that occurred between September 30, 2023 and August 12, 2024, which is the date that the financial statements were available to be issued, for possible recognition or disclosure in the financial statements.

L. Functional Expense Allocation

The costs of providing the various programs and other activities have been detailed in the Statement of Functional Expenses and summarized on a functional basis in the Statement of Changes in Net Assets. Expenses directly related to a program or supporting services are charged to that program or supporting service.

NOTE 2 – DONOR RESTRICTED NET ASSETS

Net assets with donor restrictions as of September 30, 2023 and 2022 are as follows:

	2023	2022
Cultural tourism & marketing	$ 18,777	$ 9,864
State license plate fund	7,172	13,800
Net assets with donor restrictions	$ 25,949	$ 23,664

ACE received $8,372 for the year ended September 30, 2023 from the State of Florida as the local arts agency recognized by Escambia County, FL to receive the county's share of the Florida Arts Specialty License Plate Fund. These funds are required to be distributed to qualifying organizations who meet the criteria described in Note 1 (A) above. ACE distributed $15,000 in state funds for the fiscal year. The amount that remains restricted under this program totaled $7,172 and $13,800 at September 30, 2023 and 2022, respectively.

NOTE 3 – CONCENTRATIONS

ACE received approximately 99% of its funding from public funds for the years ended September 30, 2023 and 2022, respectively. This public funding represents a significant portion of ACE's annual operating revenue. ACE has been approved to receive funding from all agencies for the year ended September 30, 2024. There is no significant doubt about the entity's ability to continue as a going concern for the immediate fiscal year.

NOTE 4 – AVAILABILITY OF FINANCIAL ASSETS

ACE's primary source of support is income from local grants. ACE has a policy to manage its liquidity following three guiding principles: operating within a prudent range of financial stability; maintaining adequate liquidity to fund near-term operations; and maintaining sufficient resources to provide reasonable assurance that long-term operations will be maintained. The following table reflects ACE's financial assets reduced by amounts not available for general expenditures within one year:

Financial assets:	
Cash	$ 46,176
Less those unavailable for general expenditure within one year, due to:	
Donor restrictions	(25,949)
Financial assets available to meet cash needs	$ 20,227

SUPPLEMENTARY INFORMATION

Art, Culture and Entertainment, Inc.
Summary of Cash Receipts and Disbursements
For the years ended September 30, 2023 and 2022

	2023	2022
Cash Receipts (Contributions)		
Public Funding		
Visit Pensacola	$ 1,805,358	$ 1,250,000
City of Pensacola	125,000	125,000
State of Florida	8,372	7,129
Total public funding	1,938,730	1,382,129
Private Funding		
Private contributions	8,000	8,500
Total private funding	8,000	8,500
Other Cash Receipts		
Return of unused grant funds	650	-
Interest from banks	-	2
Total other cash receipts	650	2
Total Cash Receipts	1,947,380	1,390,631
Cash Disbursements (Awards and Grants)		
Ballet Pensacola, Inc.	61,278	53,713
Fiesta of the Five Flags Association, Inc.	61,278	57,602
First City Arts Alliance, Inc.	-	53,591
Jazz Society of Pensacola, Inc.	23,190	12,438
Pensacola Bay Concert Band	5,000	-
Pensacola Children's Chorus	61,278	59,668
Pensacola Elite Dance, Inc.	5,000	-
Pensacola Lighthouse Association, Inc.	61,278	52,984
Pensacola Little Theatre, Inc.	61,278	58,088
Pensacola Opera, Inc.	61,278	58,452
The Choral Society of Pensacola Inc.	13,214	8,462
The Greater Pensacola Symphony Orchestra, Inc.	61,278	57,845
The Pensacola Civic Band, Inc.	5,000	-
The Pensacola Mess Hall, Inc.	34,650	27,157
Total Awards and Grants	515,000	500,000
Cash Disbursements (FooFoo Festival)		
Festival grant program:		
309 Punk Project, Inc.	16,500	-
Dixon School of Arts and Sciences, Inc.	39,400	-
Fiesta of the Five Flags Association, Inc.	2,325	-
First City Arts Alliance, Inc.	42,882	-

(Continued on next page)

Art, Culture and Entertainment, Inc.
Summary of Cash Receipts and Disbursements
For the years ended September 30, 2023 and 2022

	2023	2022
Festival grant program (continued):		
Friends of Downtown Pensacola, Inc.	$ 62,751	$ 37,865
Great Gulfcoast Arts Festival	-	47,728
Jazz Society of Pensacola, Inc.	-	33,150
Legal Services of North Florida, Inc.	20,000	20,000
Night Moves, Inc.	43,500	-
PenArts, Inc.	17,935	-
Pensacola Children's Chorus Inc.	12,249	-
Pensacola LGBT Film Festival	-	45,000
Pensacola Little Theatre, Inc.	28,000	48,000
Pensacola Museum of Art	-	16,080
Pensacola Opera, Inc.	38,500	57,375
Pensacola State College	28,900	16,918
The Choral Society of Pensacola, Inc.	-	8,925
The Greater Pensacola Symphony Orchestra, Inc.	7,225	15,000
The Pensacola Civic Band, Inc.	65,000	-
Veterans Memorial Park Foundation of Pensacola, Inc.	57,000	-
West Florida Historic Preservation, Inc.	8,450	55,500
Total Foo Foo grant program	490,617	401,541
Advertising and marketing	385,450	290,750
Economic impact study	15,850	15,000
Insurance	429	-
Public relations	50,000	50,000
Total Foo Foo Festival	942,346	757,291
Cash Disbursements (Vacation Artfully)		
Advertising and marketing	369,750	79,250
Public relations	110,000	80,000
Total Vacation Artfully	479,750	159,250
Cash Disbursements (General and Admin.)		
Bank service charges	437	159
Insurance	1,563	1,379
Licenses	61	70
Professional fees	5,500	5,125
Total General and Administrative	7,561	6,733
Total Cash Disbursements	1,944,657	1,423,274
Net Cash Receipts Over Disbursements	2,723	(32,643)
Change in accounts payable	1,685	-
Change in Net Assets	$ 4,408	$ (32,643)

See Independent Auditor's Report on Supplementary Information.

ART, CULTURE AND ENTERTAINMENT, INC.

AUDITED FINANCIAL STATEMENTS

YEARS ENDED SEPTEMBER 30, 2022 AND 2021

DURST JORDAN, CPA, PA

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DURST & JORDAN
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ESTABLISHED 2003

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Pace, Florida 32571
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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Art, Culture and Entertainment, Inc.

Opinion

We have audited the accompanying financial statements of Art, Culture and Entertainment, Inc. (a nonprofit organization), which comprise the statements of financial position as of September 30, 2022 and 2021, and the related statements of changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Art, Culture and Entertainment, Inc. as of September 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Art, Culture and Entertainment, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Art, Culture and Entertainment, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional

omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

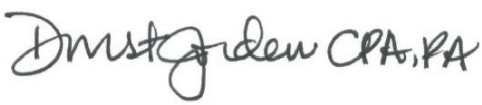
In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Art, Culture and Entertainment, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Art, Culture and Entertainment, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The summary of cash receipts and disbursements on page 11 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the summary of cash receipts and disbursements is fairly stated, in all material respects, in relation to the basic financial statements as a whole.



Pace, FL
April 11, 2023

Art, Culture and Entertainment, Inc.
Statements of Net Assets and Liabilities
As of September 30, 2022 and 2021

ASSETS

	2022	2021
Current Assets		
Cash - unrestricted	$ 18,104	$ -
Cash - restricted	25,349	58,220
Total cash	43,453	58,220
Accounts receivable	-	88,776
Total current assets	43,453	146,996
Total Assets	$ 43,453	$ 146,996

LIABILITIES AND NET ASSETS

Current Liabilities		
Program services payable	$ 1,685	$ 1,685
Checks written in excess of cash	-	70,900
Total current liabilities	1,685	72,585
Total Liabilities	1,685	72,585
Net Assets		
Net assets without donor restrictions	18,104	17,876
Net assets with donor restrictions	23,664	56,535
Total Net Assets	41,768	74,411
Total Liabilities & Net Assets	$ 43,453	$ 146,996

The accompanying notes are an integral part of these financial statements.

Art, Culture and Entertainment, Inc.
Statements of Changes in Net Assets
For the years ended September 30, 2022 and 2021

	2022			
	Without Donor Restrictions	**With Donor Restrictions**	**Total**	**2021**
Contributions				
Public funding - grants	$ -	$ 1,382,129	$ 1,382,129	$ 1,077,275
Private funding	8,500	-	8,500	7,000
Net assets released from restrictions	1,415,000	(1,415,000)	-	-
Total contributions	1,423,500	(32,871)	1,390,629	1,084,275
Expenses				
Awards and grants	500,000	-	500,000	410,000
Cultural tourism expenses	916,541	-	916,541	668,306
General and administrative expenses	6,733	-	6,733	7,644
Total expenses	1,423,274	-	1,423,274	1,085,950
Net Contributions (Expenses)	226	(32,871)	(32,645)	(1,675)
Other Income				
Interest income	2	-	2	8
Total other income	2	-	2	8
Change in Net Assets	228	(32,871)	(32,643)	(1,667)
Net Assets - Beginning of Period	17,876	56,535	74,411	76,078
Net Assets - End of Period	$ 18,104	$ 23,664	$ 41,768	$ 74,411

The accompanying notes are an integral part of these financial statements.

Art, Culture and Entertainment, Inc.
Statements of Functional Expenses
For the years ended September 30, 2022 and 2021

	Program Services			Supporting Services	Total Expenses
	Awards and Grants	Cultural Tourism	Total Program Services	General and Administrative	**2022**
Advertising and marketing	$ -	$ 370,000	$ 370,000	$ -	$ 370,000
Audit and tax fees	-	-	-	5,125	5,125
Awards and grants	500,000	-	500,000	-	500,000
Bank service charges	-	-	-	229	229
Festival grant program	-	401,541	401,541	-	401,541
Insurance	-	-	-	1,379	1,379
Economic impact study	-	15,000	15,000	-	15,000
Public relations	-	130,000	130,000	-	130,000
	$ 500,000	$ 916,541	$ 1,416,541	$ 6,733	$ 1,423,274

	Awards and Grants	Cultural Tourism	Total Program Services	General and Administrative	**2021**
Advertising and marketing	$ -	$ 367,067	$ 367,067	$ -	$ 367,067
Amortization of website	-	-	-	1,667	1,667
Audit and tax fees	-	-	-	4,500	4,500
Awards and grants	410,000	-	410,000	-	410,000
Bank service charges	-	-	-	26	26
Festival grant program	-	250,471	250,471	-	250,471
Insurance	-	768	768	1,451	2,219
Public relations	-	50,000	50,000	-	50,000
	$ 410,000	$ 668,306	$ 1,078,306	$ 7,644	$ 1,085,950

The accompanying notes are an integral part of these financial statements.

Art, Culture and Entertainment, Inc.
Statements of Cash Flows
For the years ended September 30, 2022 and 2021

	2022	2021
Cash Flows from Operating Activites		
Change in net assets	$ (32,643)	$ (1,667)
Adjustments to reconcile change in net assets to net cash from operating activities:		
Amortization of website	-	1,667
Changes in operating assets and liabilities:		
Accounts receivable	88,776	(78,734)
Prepaid expenses	-	-
Program services payable	-	-
Net cash from operating activities	56,133	(78,734)
Cash Flows from Financing Activites		
Checks written in excess of cash	(70,900)	70,900
Net cash from financing activities	(70,900)	70,900
Net Change in Cash	(14,767)	(7,834)
Cash - Beginning of Period	58,220	66,054
Cash - End of Period	$ 43,453	$ 58,220

The accompanying notes are an integral part of these financial statements.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Organization and Purpose

Art, Culture and Entertainment, Inc. (ACE), is a non-profit organization organized exclusively for charitable and educational purposes, including for such purposes, the making of distributions to art institutions, cultural events, and community entertainment organizations that have been in existence for at least 24 months and qualify as exempt organizations under Section 501(c)(3) of the Internal Revenue code or to Florida Non-Profits with the primary location in Escambia County, FL. ACE will receive federal, state, county, city, and personal funds to disperse through an equitable granting process to arts, culture, and entertainment organizations.

B. Basis of Accounting and Presentation

The accompanying financial statements of Art, Culture and Entertainment, Inc. have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles in the United States of America. Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Accounting Standards Codification (ASC) Topic 958, *Not-for-Profit Entities*. Under ASC 958, the Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. A description of the net asset categories are as follows:

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C. Cash and Cash Equivalents

Cash and cash equivalents consist of short-term, highly liquid investments which are readily convertible into cash within ninety (90) days of purchase. Carrying value of cash and cash equivalents approximates fair value because of the short maturities of those financial instruments.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Contributions Receivable

Contributions receivable are stated at the amount management expects to collect from outstanding balances. ACE uses the direct write-off method to write-off bad debts.

E. Contributions

Contributions are recognized in the period received or pledged unconditionally. Conditional promises to give are not recognized until the conditions on which they depend are substantially met. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are restricted by the donor for a specific purpose or time period are reported as with donor restrictions. Amounts required to be maintained in perpetuity by the donor are reported as with donor restrictions and disclosed as perpetual. A donor restriction expires when a time restriction ends or when the purpose for which it was intended is satisfied. When a restriction expires, donor restricted net assets are reclassified to net assets without donor restrictions and are reported in the Statement of Activities as net assets released from restrictions.

F. Accounting for Capital Assets

Capital assets are recorded at historical cost, or where historical cost is not available, estimated historical cost based on replacement cost.

Donated capital assets are to be capitalized at estimated fair market value on the date donated. The minimum capitalization threshold is any individual item with a total cost greater than $250 and a useful life of one year or more.

Depreciation and/or amortization will be provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

Computer Programs/Website Design	3 – 5 years
Furniture & Fixtures	5 – 7 years
Office Equipment	5 – 7 years

G. Contributed Services

The directors of the Board have made significant contributions of their time to run the operations of the organization. The value of the contributed time is not reflected in the financial statements because these services did not create or enhance a nonfinancial asset, nor did they require specialized skills that would need to be purchased if not donated.

H. Advertising and Marketing Costs

Advertising and marketing costs are expensed as incurred. Advertising and marketing expenses amounted to $370,000 and $367,067 for the years ended September 30, 2022 and 2021, respectively.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Income Taxes

The Organization is exempt from payment of income taxes under Section 50l(c)(3) of the Internal Revenue Code as a nonprofit organization. Therefore, no provision for income taxes has been made in the accompanying financial statements. The Organization is required to file a Form 990 to the Internal Revenue Service.

J. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

K. Subsequent Events

ACE has evaluated events and transactions that occurred between September 30, 2022 and April 11, 2023, which is the date that the financial statements were available to be issued, for possible recognition or disclosure in the financial statements.

L. Functional Expense Allocation

The costs of providing the various programs and other activities have been detailed in the Statement of Functional Expenses and summarized on a functional basis in the Statement of Changes in Net Assets. Expenses directly related to a program or supporting services are charged to that program or supporting service.

M. Recent Accounting Pronouncements

Revenue recognition: On October 1, 2020, the Organization adopted ASU 2014-09, *Revenue from Contracts with Customers (Topic 606),* which is effective for annual reporting periods beginning after December 15, 2019. The new revenue recognition guidance requires the recognition of revenue when promised goods or services are transferred to customers in an amount that reflects the consideration to which the Company expects to be entitled in exchange for those goods or services. The guidance requires an entity to follow a five-step model to (a) identify the contract(s) with a customer, (b) identify the performance obligations in the contract, (c) determine the transaction price, (d) allocate the transaction price to the performance obligations in the contract, and (e) recognize revenue when (or as) the entity satisfies a performance obligation.

NOTE 2 – CASH

At September 30, 2022 and 2021, ACE held deposits in the bank of $43,453 and $399,057 (before outstanding checks and deposits in transit). However, several checks were written on September 30, 2021 that were held until October and November 2021 resulting in negative cash. Checks written in excess of cash totaled $70,900 on September 30, 2021.

NOTE 2 – CASH (CONTINUED)

Cash is restricted for the following purposes as of September 30, 2022:

Private donor contributions for cultural tourism	$	9,864
State license plate fund		13,800
Returned Foo Foo grant funds		1,685
Restricted cash	$	25,349

NOTE 3 – CONCENTRATIONS

ACE received approximately 99% of its funding from public funds for the years ended September 30, 2022 and 2021, respectively. This public funding represents a significant portion of ACE's annual operating revenue. ACE has been approved to receive funding from all agencies for the year ended September 30, 2023. There is no significant doubt about the entity's ability to continue as a going concern for the immediate fiscal year.

NOTE 4 – DONOR RESTRICTED NET ASSETS

Net assets with donor restrictions as of September 30, 2022 and 2021 are as follows:

		2022		2021
Cultural tourism	$	9,864	$	49,864
State license plate fund		13,800		6,671
Net assets with donor restrictions	$	23,664	$	56,535

ACE received $7,129 for the year ended September 30, 2022 from the State of Florida as the local arts agency recognized by Escambia County, FL to receive the county's share of the Florida Arts Specialty License Plate Fund. These funds are required to be distributed to qualifying organizations who meet the criteria described in Note 1 (A) above. ACE distributed $-0- in state funds for the fiscal year. The amount that remains restricted under this program totaled $13,800 and $6,671 at September 30, 2022 and 2021, respectively.

NOTE 5 – AVAILABILITY OF FINANCIAL ASSETS

As of September 30, 2022, the Organization's unrestricted cash balance of $18,104 represents the financial assets available for general use within one year of the balance sheet date.

As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

SUPPLEMENTARY INFORMATION

Art, Culture and Entertainment, Inc.
Summary of Cash Receipts and Disbursements
For the years ended September 30, 2022 and 2021

	2022	2021
Cash Receipts (Contributions)		
Public Funding		
Visit Pensacola	$ 1,250,000	$ 855,800
City of Pensacola	125,000	125,000
State of Florida	7,129	7,699
Total public funding	1,382,129	988,499
Private Funding		
Private contributions	8,500	7,000
Total private funding	8,500	7,000
Other Cash Receipts		
Interest from banks	2	8
Total other cash receipts	2	8
Total Cash Receipts	1,390,631	995,507
Cash Disbursements (Awards and Grants)		
Ballet of Pensacola	53,713	41,807
Choral Society of Pensacola	8,462	7,920
Fiesta of Five Flags	57,602	43,110
First City Arts Center	53,591	42,459
Gallery Night Pensacola	-	8,388
Jazz Society of Pensacola	12,438	8,331
Pensacola Bay Concert Band	-	5,000
Pensacola Children's Chorus	59,668	44,135
Pensacola Lighthouse Association	52,984	40,876
Pensacola Little Theater	58,088	45,811
Pensacola Mess Hall	27,157	29,359
Pensacola Opera	58,452	43,669
Pensacola Symphony Orchestra	57,845	44,135
Visual Arts Association	-	5,000
Total Awards and Grants	500,000	410,000
Cash Disbursements (FooFoo Festival)		
Festival grant program:		
Choral Society of Pensacola	8,925	-
Friends of Downtown	37,865	67,383
Great Gulfcoast Arts Festival	47,728	-
Jazz Society of Pensacola, Inc.	33,150	-
Legal Services of North Florida, Inc.	20,000	15,000

(Continued on next page)

See Independent Auditor's Report on Supplementary Information.

Art, Culture and Entertainment, Inc.
Summary of Cash Receipts and Disbursements
For the years ended September 30, 2022 and 2021
(Continued)

	2022	2021
Festival grant program (continued):		
Pensacola LGBT Film Festival	$ 45,000	$ 9,000
Pensacola Little Theatre	48,000	83,000
Pensacola Museum of Art	16,080	-
Pensacola Mess Hall	-	10,625
Pensacola Opera	57,375	55,463
Pensacola Quilters' Guild	-	10,000
Pensacola State College	16,918	-
Pensacola Symphony Orchestra	15,000	-
University of West Florida Foundation	55,500	-
Total Foo Foo grant program	401,541	250,471
Advertising and marketing	290,750	367,067
Economic impact study	15,000	-
Insurance	-	768
Public relations	50,000	50,000
Total Foo Foo Festival	757,291	668,306
Cash Disbursements (Vacation Artfully)		
Advertising and marketing	79,250	-
Public relations	80,000	-
Total Vacation Artfully	159,250	-
Cash Disbursements (General and Admin.)		
Bank service charges	229	26
Insurance	1,379	1,451
Professional fees	5,125	4,500
Total General and Administrative	6,733	5,977
Total Cash Disbursements	1,423,274	1,084,283
Net Cash Receipts Over Disbursements	$ (32,643)	$ (88,776)
Accounts receivable	-	88,776
Amortization of website design	-	(1,667)
Change in Net Assets	$ (32,643)	$ (1,667)

See Independent Auditor's Report on Supplementary Information.

FOO FOO FESTIVAL 2025
ECONOMIC IMPACT REPORT

BY DOWNS & ST. GERMAIN RESEARCH



downs & st. germain
RESEARCH

METHODOLOGY

DATA COLLECTION

781 interviews were completed in-person and online between October 30 and November 17, 2025. Grant events distributed the survey online via email. Attendance figures based on reported attendance from grant events and an independent attendance estimate by Downs & St. Germain Research were used in this report.

EVENT	% OF TOTAL SURVEYS
Foo Foo Festival-Wide Survey Link	54%
Night Moves Music Fest: Night Moves, Inc	12%
HizashiCon: Japan-America Society of Northwest Florida	7%
THE LUCK: PenArts	7%
Somebody to Love: Pensacola Little Theatre	4%
Rock the Runway: Amped	4%
HalloZine Festival: 309 Punk Project	3%
Vivaldi's The Four Seasons: Pensacola Symphony Orchestra	3%
Afterburn: Friends of Downtown Pensacola	2%
Wandering Without Purpose: Pensacola State College	2%
Jazz For Justice: Legal Services of North Florida	2%

ECONOMIC IMPACT

Total economic impact is a function of direct spending by **out-of-county visitors** in the Pensacola area, as well as the indirect and induced effects of this spending, such as increased business and household spending generated by tourism dollars.

Direct spending by **out-of-county visitors** includes spending on accommodations, restaurants, groceries, transportation, attractions, entertainment, tickets, shopping, and “other” expenses.

Indirect effects are increased business spending resulting from tourism dollars. Induced effects are increased household spending resulting from tourism dollars.

Local spending is **not** included in the total economic impact calculations. Economic impact measures only spending by visitors from outside the area, as this represents new money brought into the local economy. Spending by residents typically replaces other local purchases (e.g., groceries, dining, entertainment) and therefore does not create a net increase in economic activity.

Downs & St. Germain Research uses IMPLAN economic modeling to calculate the multiplier based on direct expenditure data collected from visitors to the Pensacola area. Agencies such as FEMA, EPA, Federal Reserve Bank, and the Bureau of Land Management use IMPLAN modeling. Pensacola’s multiplier is 1.53.

SUMMARY OF FINDINGS

- Foo Foo Festival 2025 attracted **75,100 unique attendees**, **24,800 out-of-county attendees** and **50,300 locals**.
- **33%** of attendees were **out-of-county visitors**.
- **Out-of-county visitors spent $5,162,000** in the Pensacola area during this festival, generating **$7,878,800 in economic impact**.
- Out-of-county **travel parties** spent on average **$273 per day** in the Pensacola area.
- Out-of-county visitors who attended the 2025 Foo Foo Festival generated **5,735 nights in paid accommodations** in the Pensacola area.
- **66%** of out-of-county visitors knew about Foo Foo Fest prior to their visit.
- **54%** of out-of-county visitors indicated attending Foo Foo Fest was their primary reason for traveling to the Pensacola area.
- The majority of out-of-county visitors were from the **Southeast** including **Florida** (62.8%), **Alabama** (12.2%), **Georgia** (4.7%), **Louisiana** (3.9%), and **Mississippi** (1.9%).
- **46%** of attendees[1] were attending Foo Foo Festival for the first time.
- **Night Moves Music Fest** had the highest portion of attendees[1] (19%) indicate it was their **primary reason for attending Foo Foo Festival** and was the **most attended event (30% of attendees)**.
- **78%** of attendees were highly satisfied with their experience at Foo Foo Festival and are **extremely likely to recommend** the festival to others.
- **80%** of attendees[1] indicated they are **"very likely"** to return to Foo Foo Festival in the future.



[1]Includes locals and out-of-town visitors.

downs & st. germain RESEARCH

ECONOMIC IMPACT



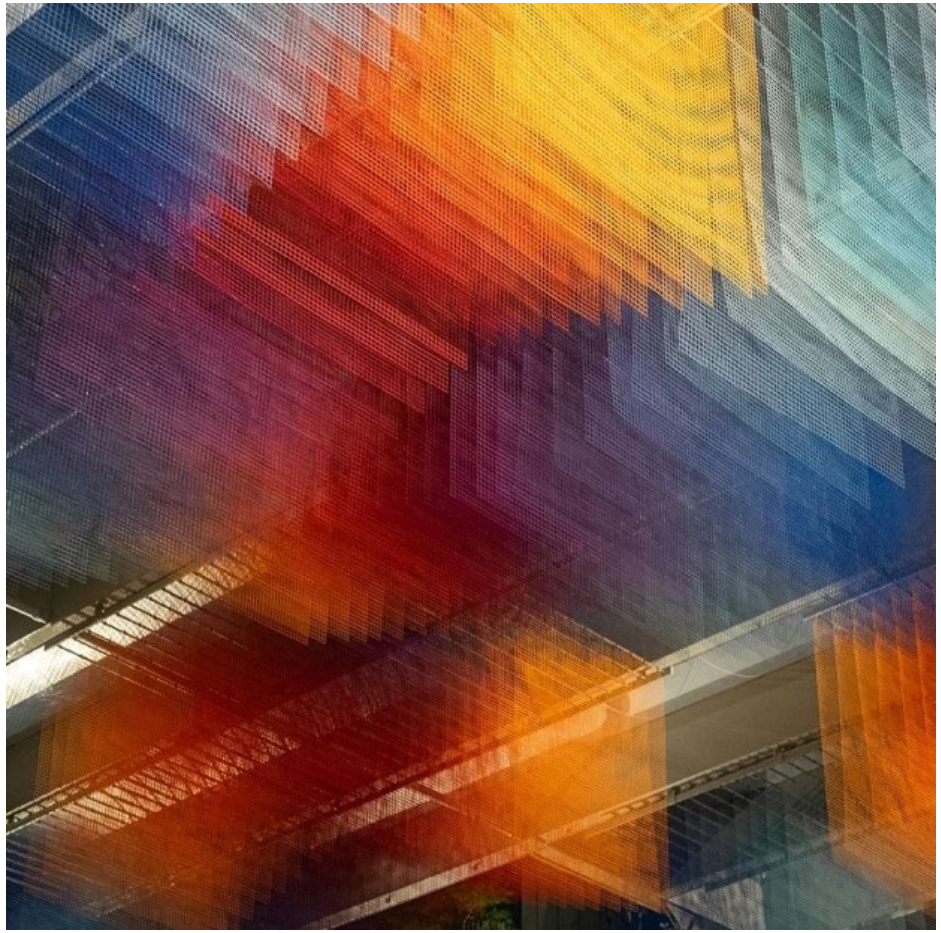
downs & st. germain
RESEARCH

ATTENDANCE

The 2025 Foo Foo Festival attracted

75,100

unique attendees[1]



[1] Downs & St. Germain Research determined that there were 75,100 unique attendees of Foo Foo Festival, 24,800 out-of-county attendees and 50,300 locals.

ROOM NIGHTS

Out-of-county visitors who attended the 2025 Foo Foo Festival generated

5,735

nights in paid accommodations in the Pensacola area



VISITOR DIRECT SPENDING

Out-of-county visitors who attended the 2025 Foo Foo Festival spent

$5,162,000

in the Pensacola area



downs & st. germain RESEARCH

ECONOMIC IMPACT

Out-of-county visitor spending at the 2025 Foo Foo Festival generated a total economic impact[1] of

$7,878,800

in the Pensacola area



[1] Including indirect and induced effects of direct spending. Indirect effects are increased business spending resulting from tourism dollars. Induced effects are increased household spending resulting from tourism dollars. Downs & St. Germain Research uses IMPLAN economic modeling to calculate the multiplier on direct expenditure data. Pensacola's multiplier is 1.53.

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LOCALS SPENDING

Locals[1] who attended the 2025 Foo Foo Festival spent

$2,302,200



[1] Locals are defined as Escambia County residents. Spending by locals does NOT directly affect economic impact.

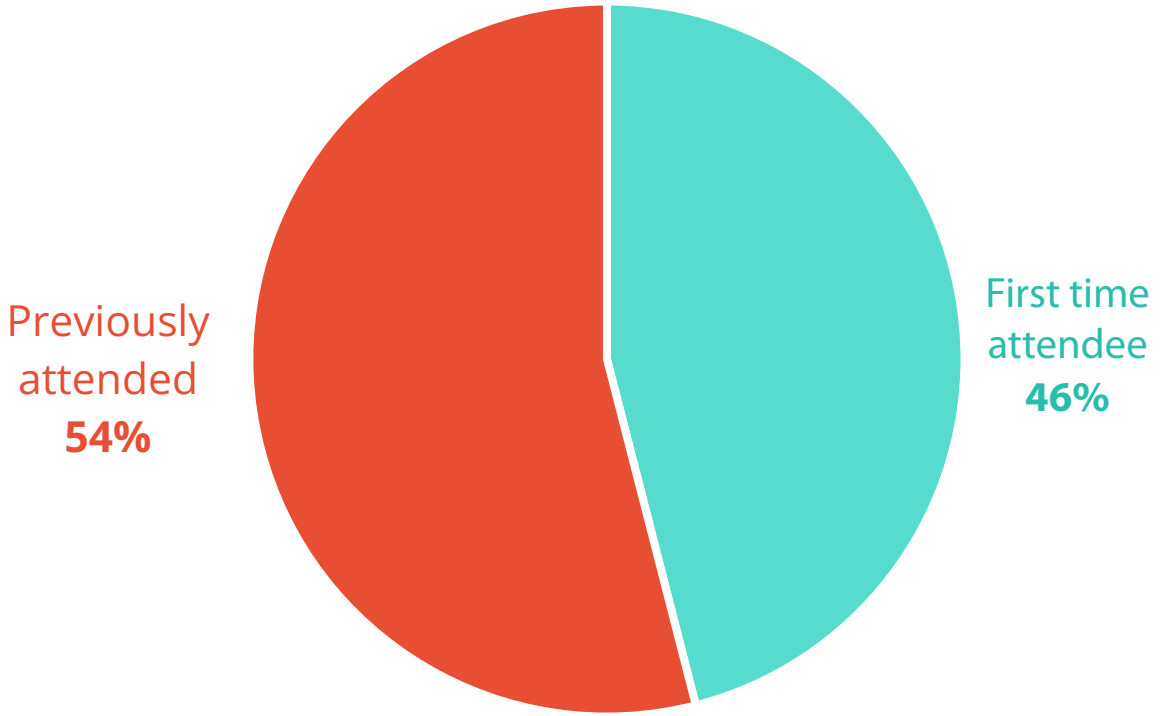
ATTENDEE[1] PROFILE

[1]Includes locals and out-of-town visitors.

downs & st. germain RESEARCH

NEW VS RETURNING ATTENDEES

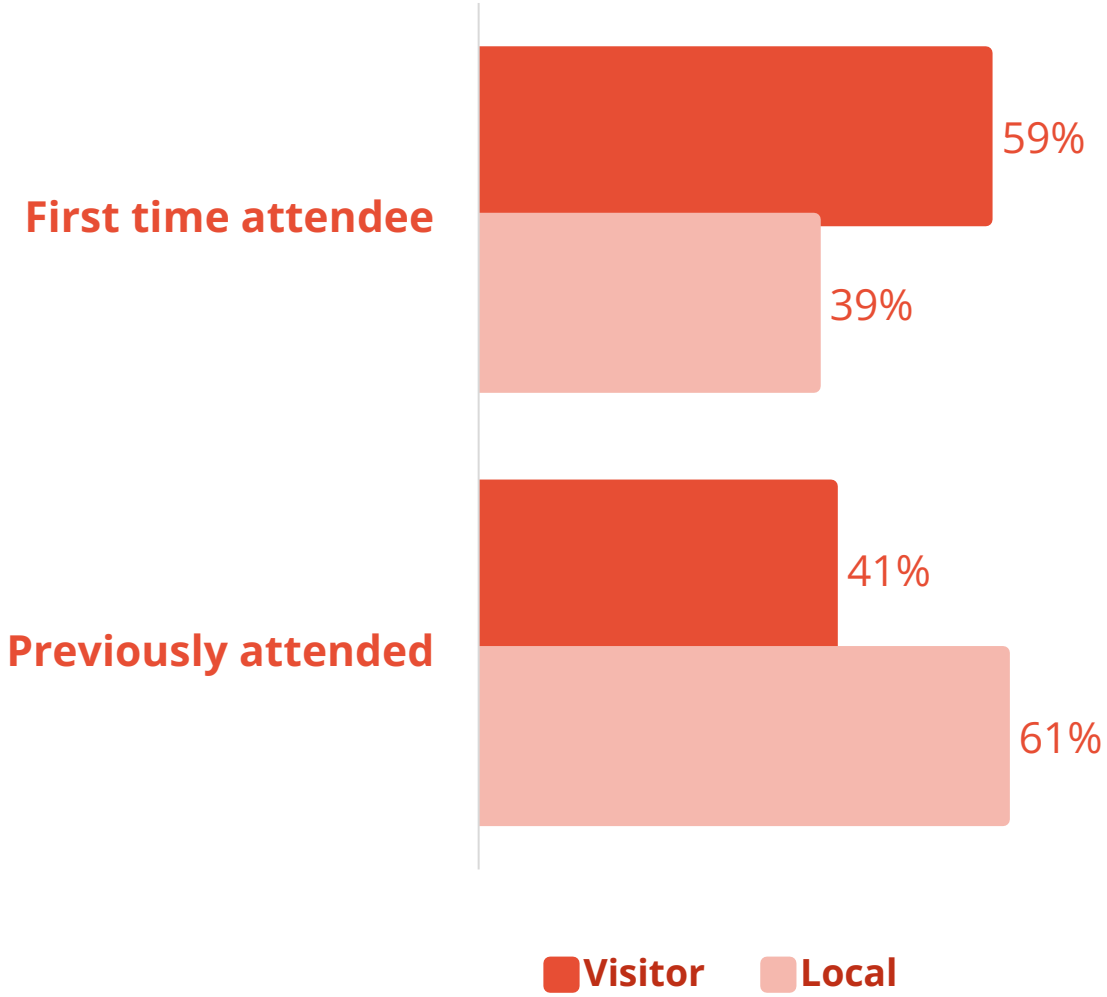
- **Over half of attendees** indicated they had previously attended a Foo Foo Festival event



downs & st. germain RESEARCH

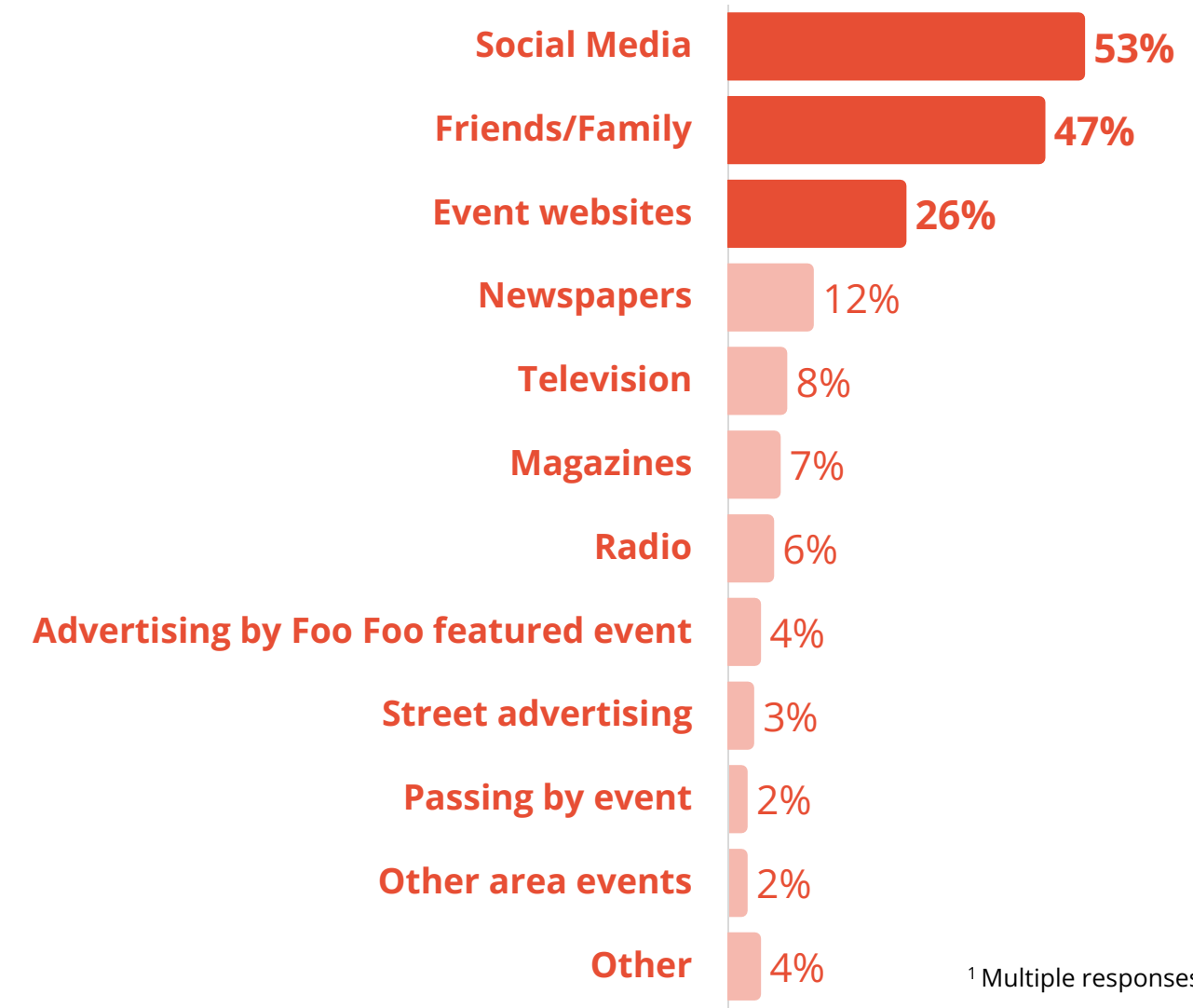
NEW VS RETURNING ATTENDEES

- **Nearly 3 in 5** first time attendees were out-of-county visitors
- **Over 3 in 5** repeat attendees were locals



ADVERTISING SOURCE[1]

- **Over half of attendees** heard about the Foo Foo Festival from **social media**
- **Nearly half of attendees** heard about the Foo Foo Festival from **friends/family**
- **Over 1 in 4 attendees** heard about the Foo Foo Festival from **event websites**

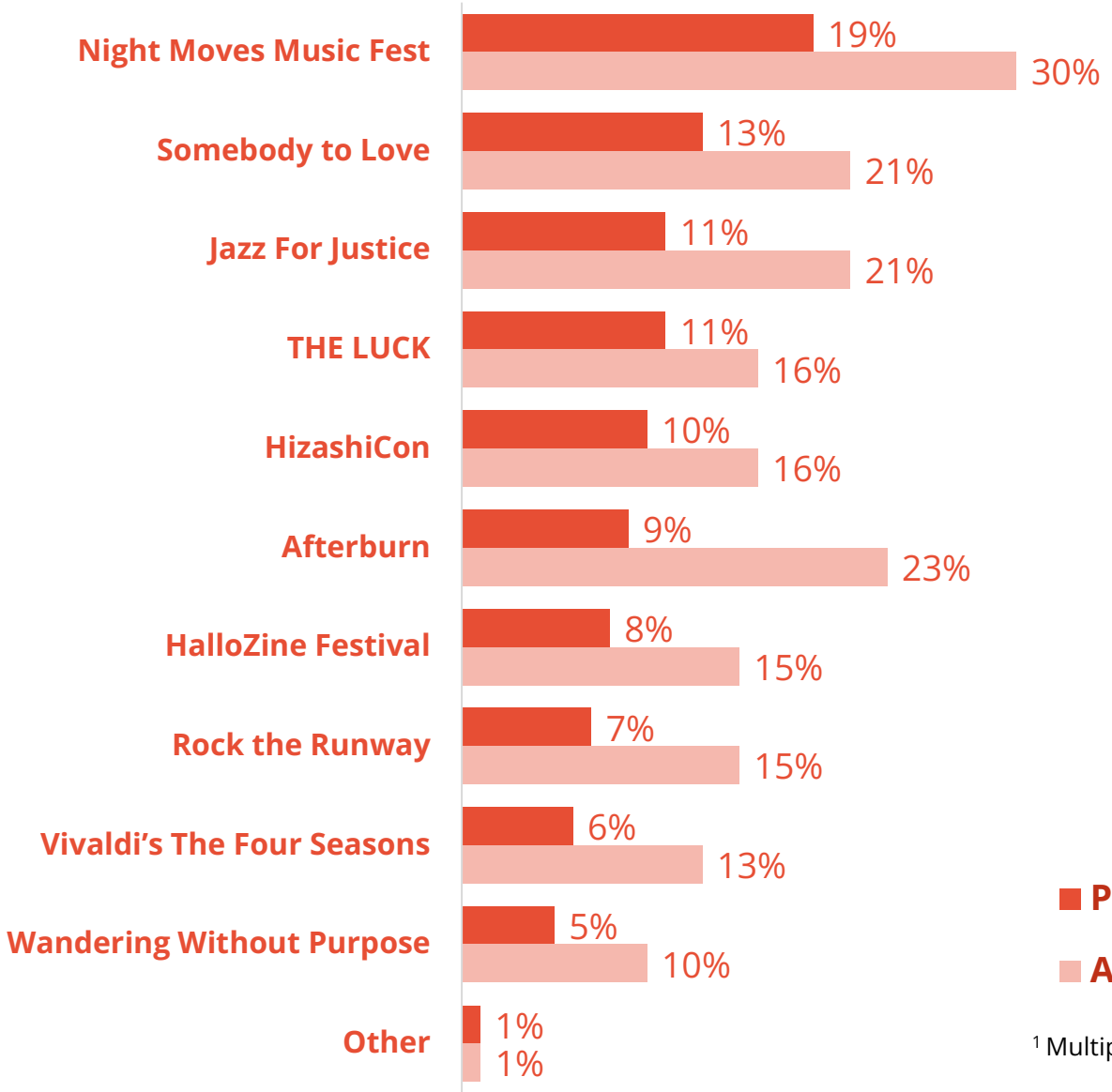


[1] Multiple responses permitted.

downs & st. germain RESEARCH

EVENTS ATTENDED

- **Nearly 1 in 5** attendees indicated **Night Moves Music Fest** was their **primary reason for attending the Foo Foo Festival**
- **Night Moves Music Fest** was also the **most attended event**

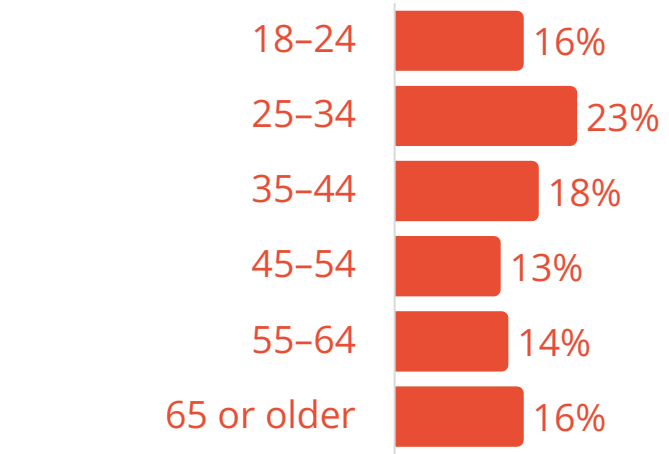


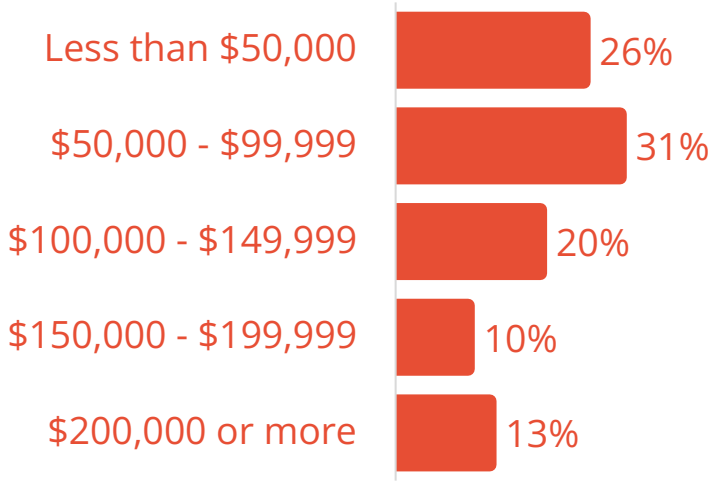
[1] Multiple responses permitted.

downs & st. germain RESEARCH

ATTENDEE DEMOGRAPHICS

- The typical attendee had a **party size** of **3.0**
- The **median age**[1] of Foo Foo Fest attendees was **41**
- Foo Foo Fest attendees had a **median household income** of **$88,300** per year

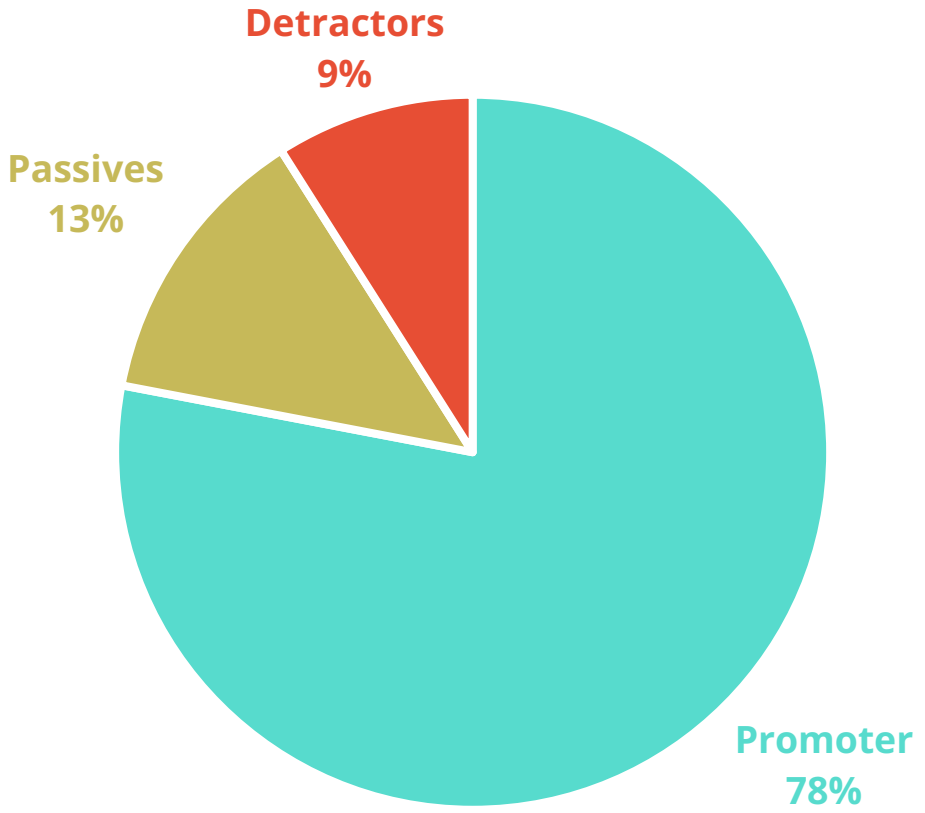




[1]Age of member of travel party surveyed.
The demographic data reflects the surveyed individual, who may not fully represent the entire travel party or all attendees to the event.

LIKELIHOOD TO RECOMMEND[1]

- **Nearly 4 in 5** attendees were **highly satisfied** with their experience at Foo Foo Festival and are **extremely likely to recommend** the festival to others
- The **net promoter score (NPS)** is calculated by subtracting the percentage of detractors from the percentage of promoters, resulting in an NPS of **69** for all attendees
- With a NPS of 79, **those who had attended the festival previously are more likely to recommend the festival** compared to first time attendees who had a NPS of 58



[1]Attendees were asked to rate their likelihood to recommend the Foo Foo Festival on a scale from 0, Not at all likely, to 10, Extremely likely, with 5 being Neutral.
[2] Highly satisfied attendees
[3] Neutral attendees
[4] Dissatisfied attendees

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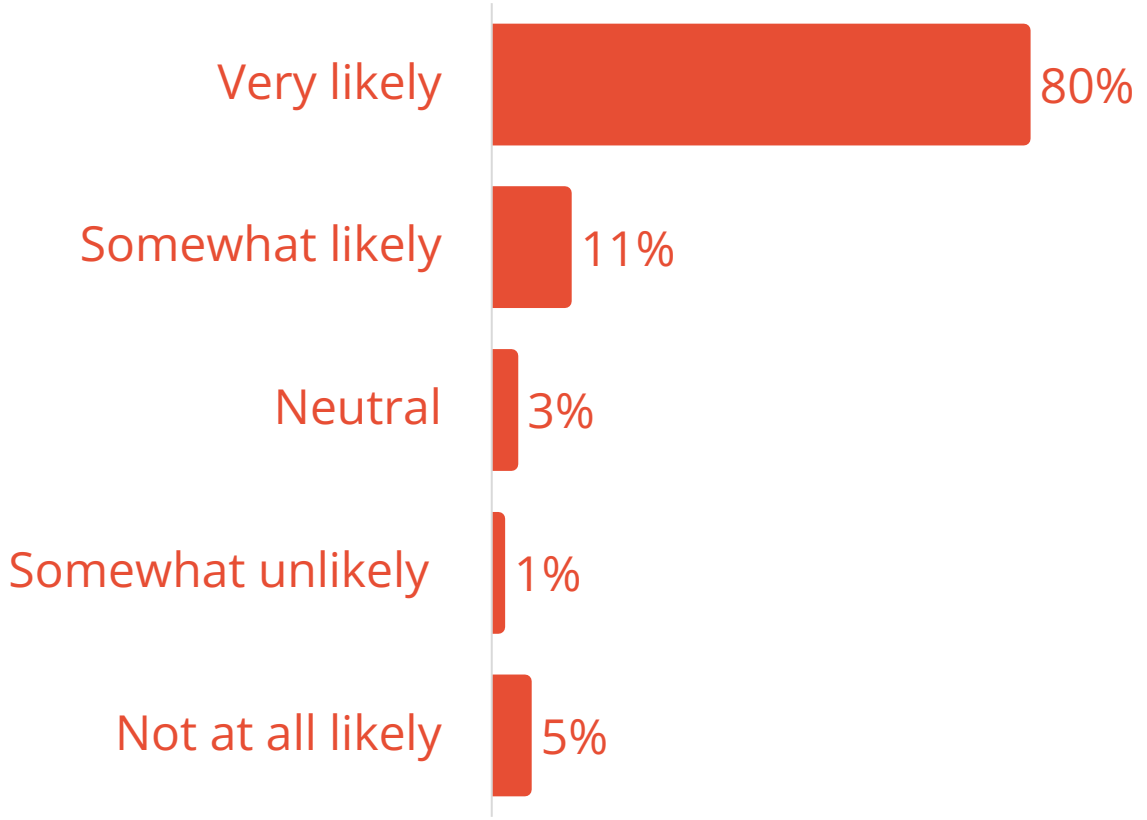
LIKELIHOOD TO RETURN

- **4 in 5** attendees indicated they are **"very likely"** to return to Foo Foo Festival in the future



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OUT-OF-COUNTY VISITOR PROFILE



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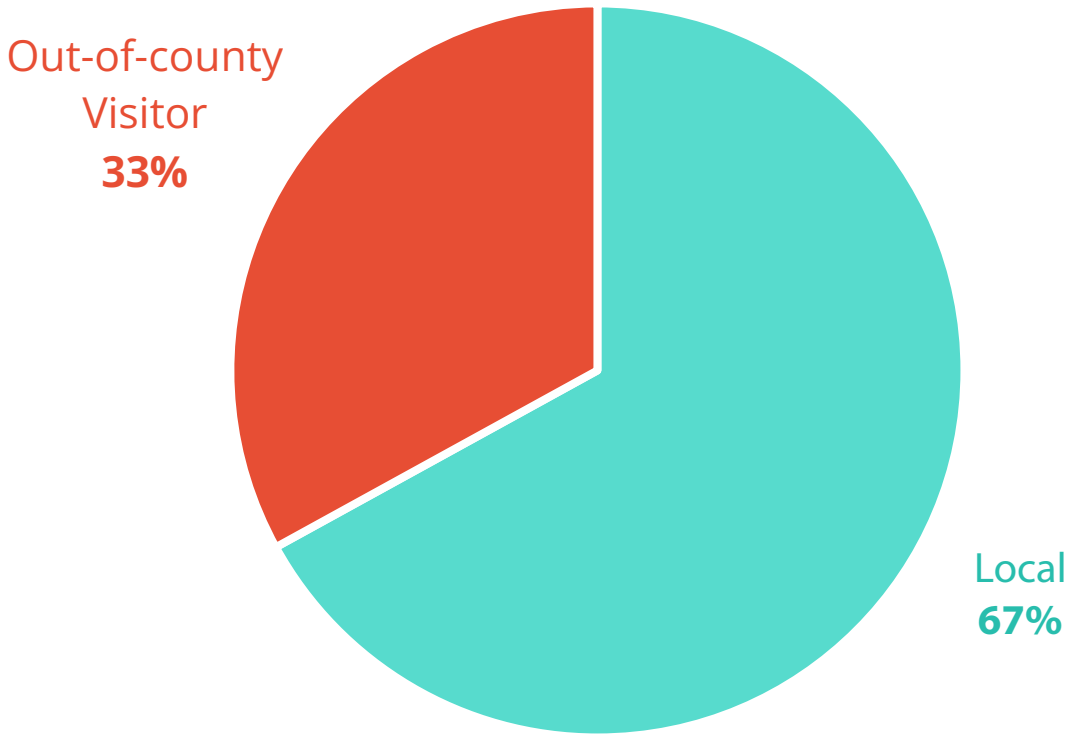
RESEARCH

TRAVEL PARTY COMPOSITION

- **1 in 3** Foo Foo Festival attendees were from **outside of Escambia County**
- The typical out-of-county visitor **traveled in parties of 3.0** people
- **80%** of out-of-county visitors **did not travel with children**



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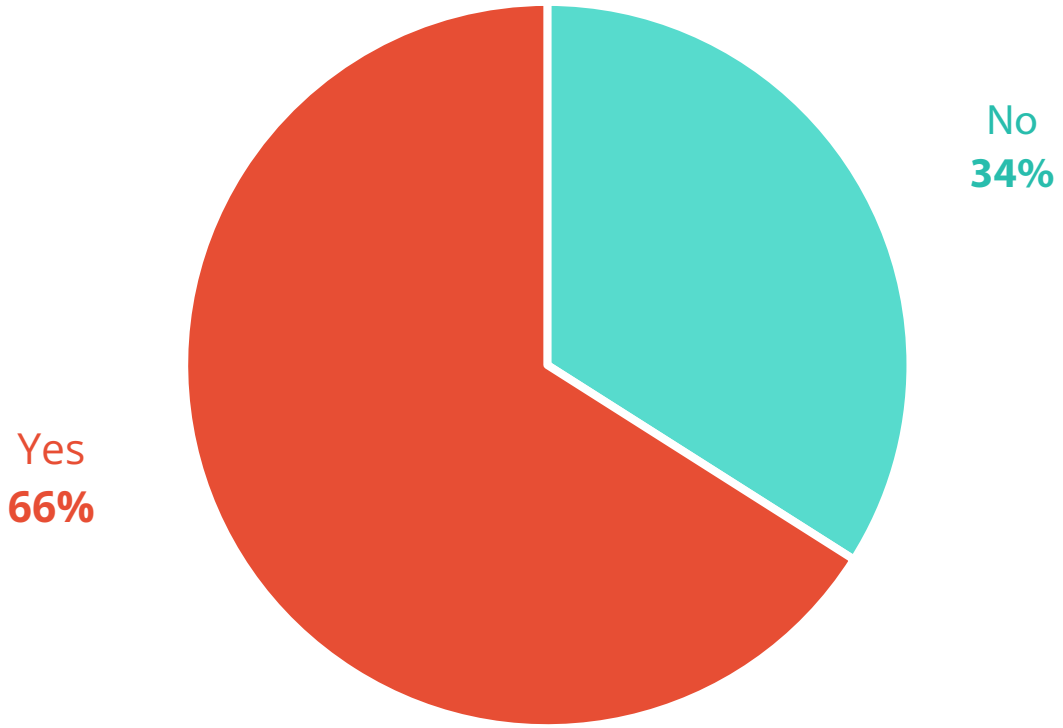
EVENT AWARENESS

- **2 in 3 visitors** were **aware of Foo Foo Fest prior to their visit** to the Pensacola area

Did you know about Foo Foo Fest before your visit to Pensacola?



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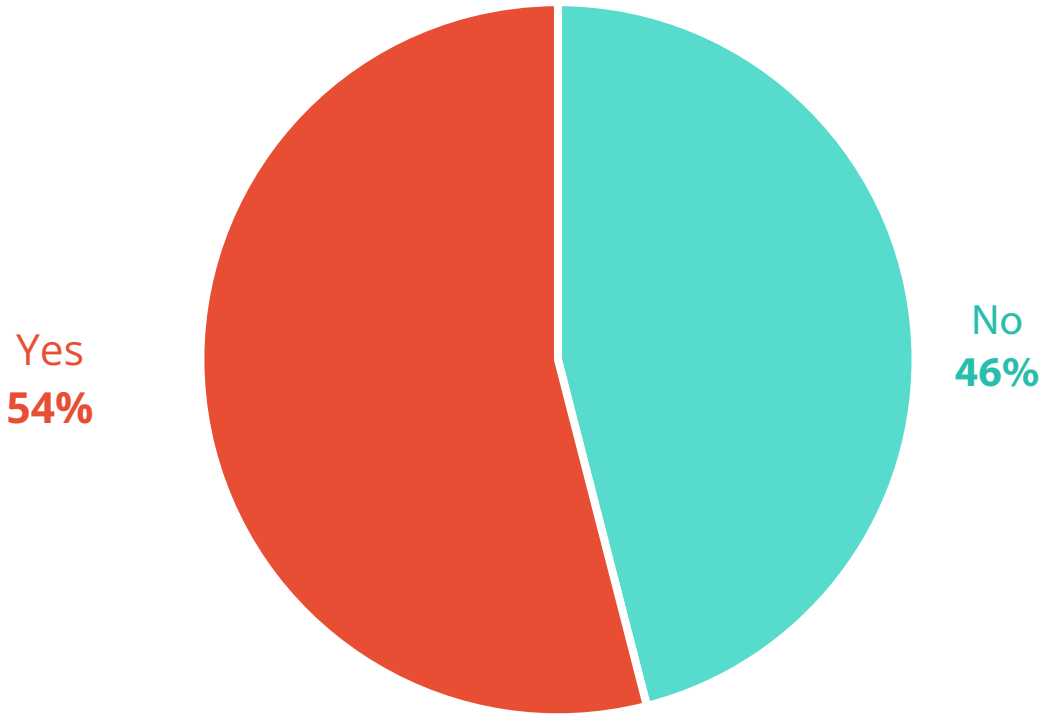
MAIN REASON FOR VISITING

Was attending a Foo Foo Fest event the primary purpose of your trip to Pensacola?

- **Over half of visitors** indicated that attending a Foo Foo Fest event was their **primary purpose for visiting** the Pensacola area
- Of the **46%** of visitors who said attending **Foo Foo Festival was NOT their primary trip purpose, 24% extended their trip** to the Pensacola area to attend a Foo Foo Festival event



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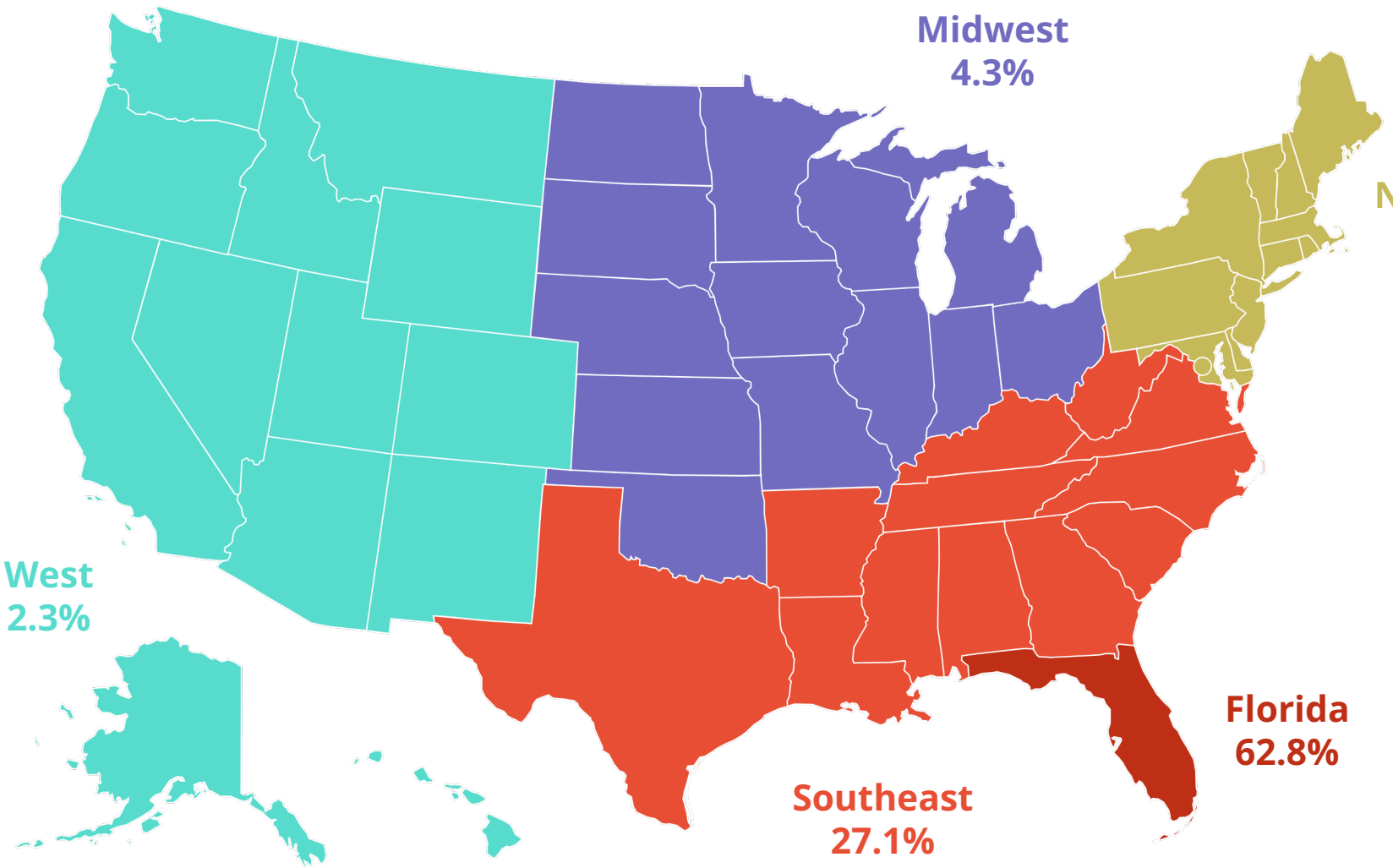
VISITOR REGION OF ORIGIN



- **9 in 10** out-of-county visitors traveled to the Pensacola area from the **Southeast, including Florida**
- **1.1%** of visitors traveled to the Pensacola area from **outside the U.S.** – specifically from Denmark and the United Kingdom.

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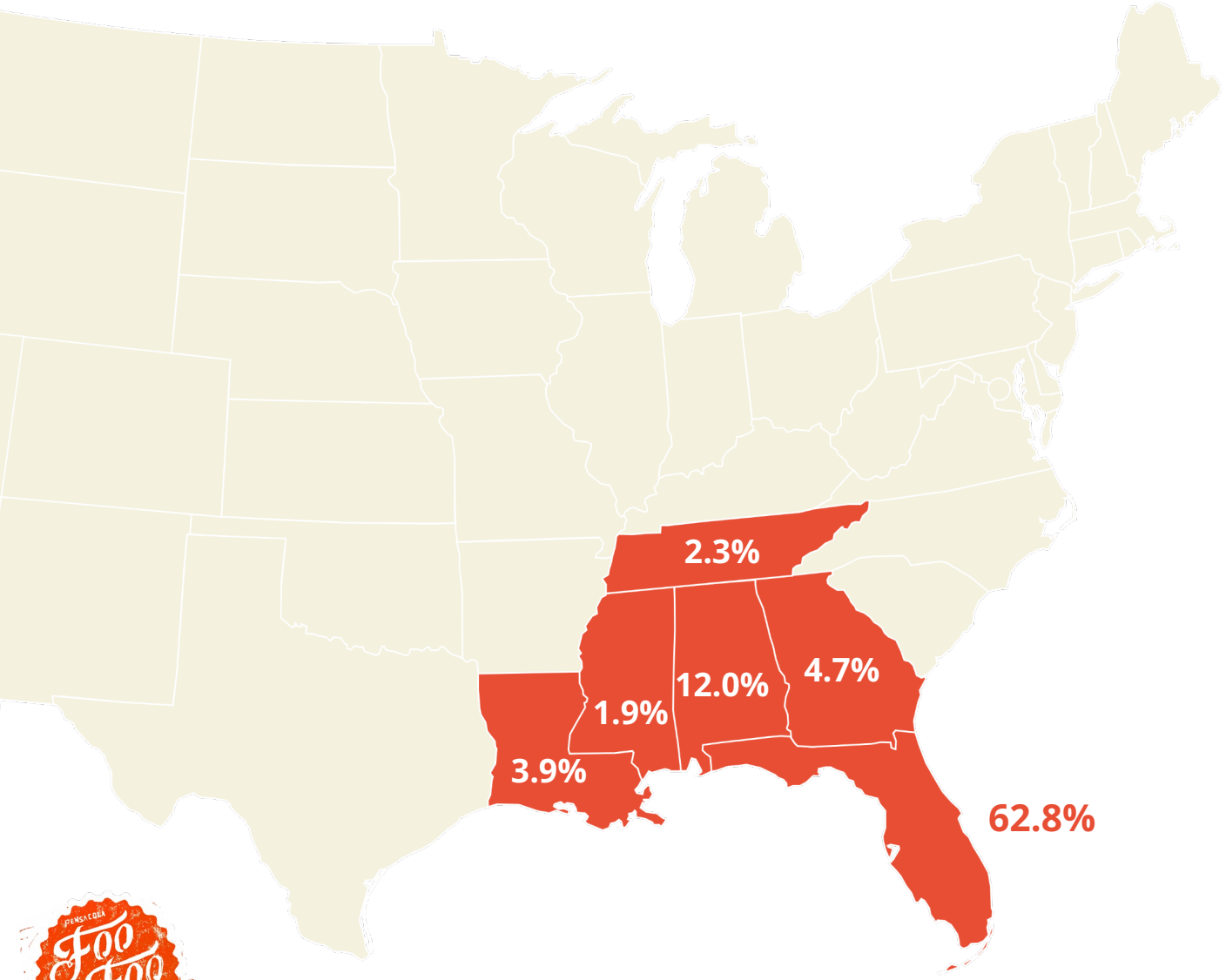
TOP VISITOR STATES OF ORIGIN





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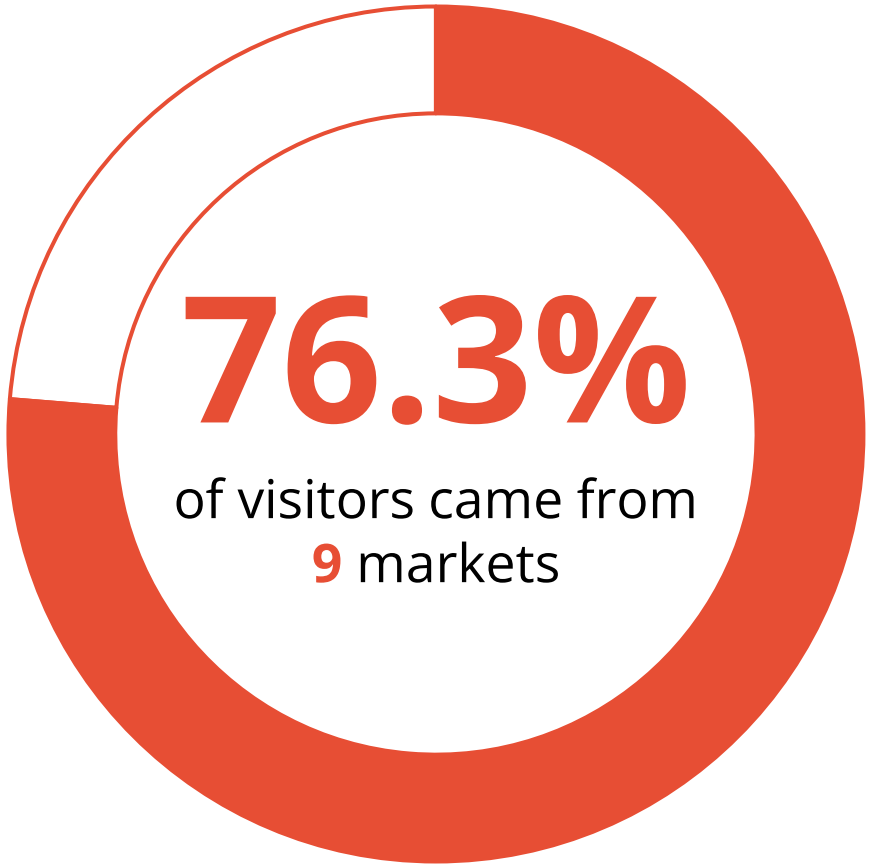
TOP VISITOR MARKETS OF ORIGIN

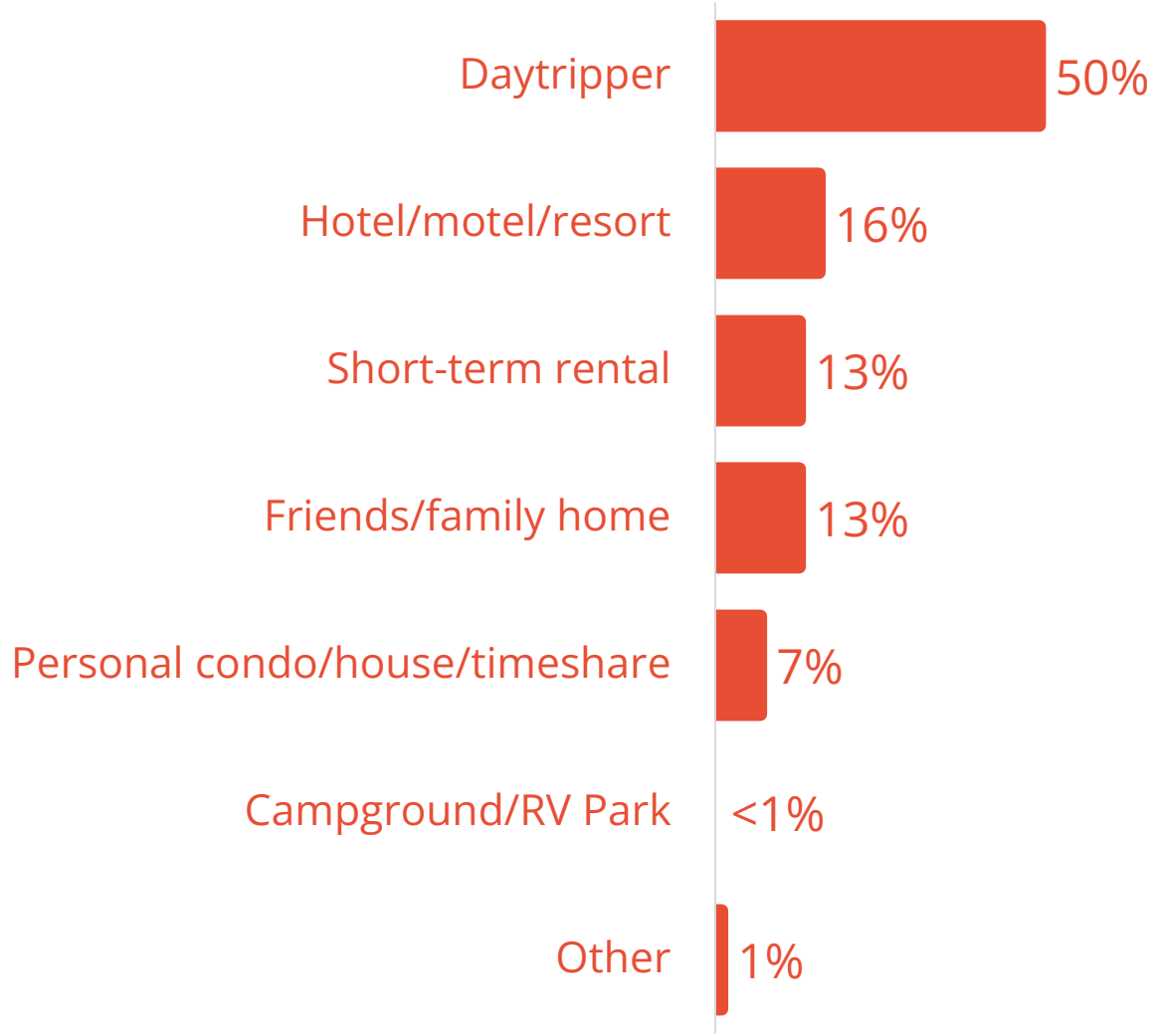
TOP VISITOR MARKETS	2025
Mobile[1]	48.6%
Tallahassee-Thomasville	5.1%
Panama City	4.7%
Atlanta	4.3%
Orlando-Daytona Beach-Melbourne	3.5%
New Orleans	3.1%
Jacksonville	2.3%
Nashville	2.3%
Tampa-St. Petersburg	2.3%

[1] Mobile DMA spans across Florida, Alabama, and Mississippi but excludes Escambia County residents for this study.



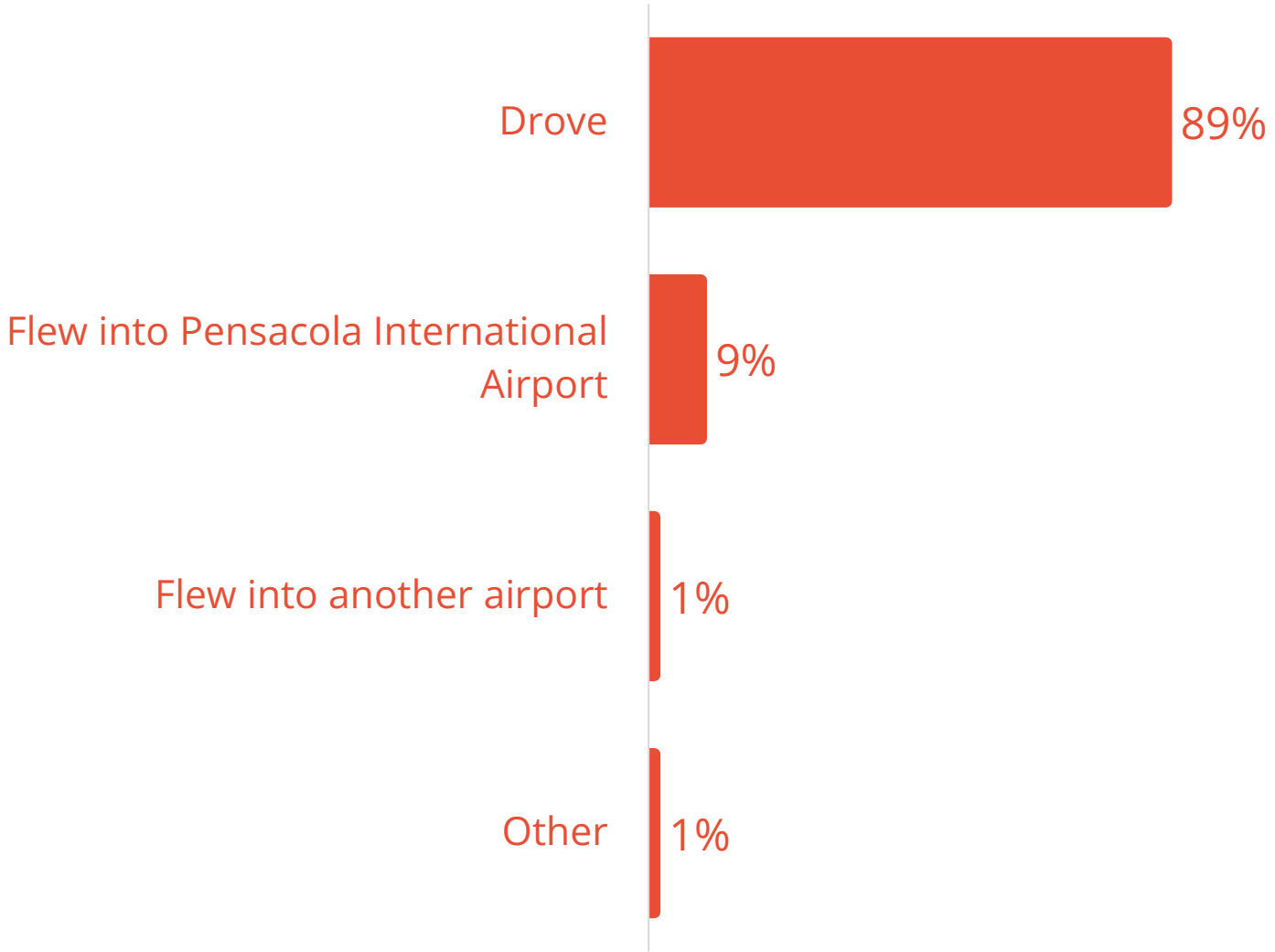
ACCOMMODATIONS

- Out-of-county visitors were **evenly split** by **day trippers and overnight visitors**
- **30%** of out-of-county visitors stayed in **paid accommodations**
- The typical out-of-county visitor stayed **2.1 nights** in the Pensacola area



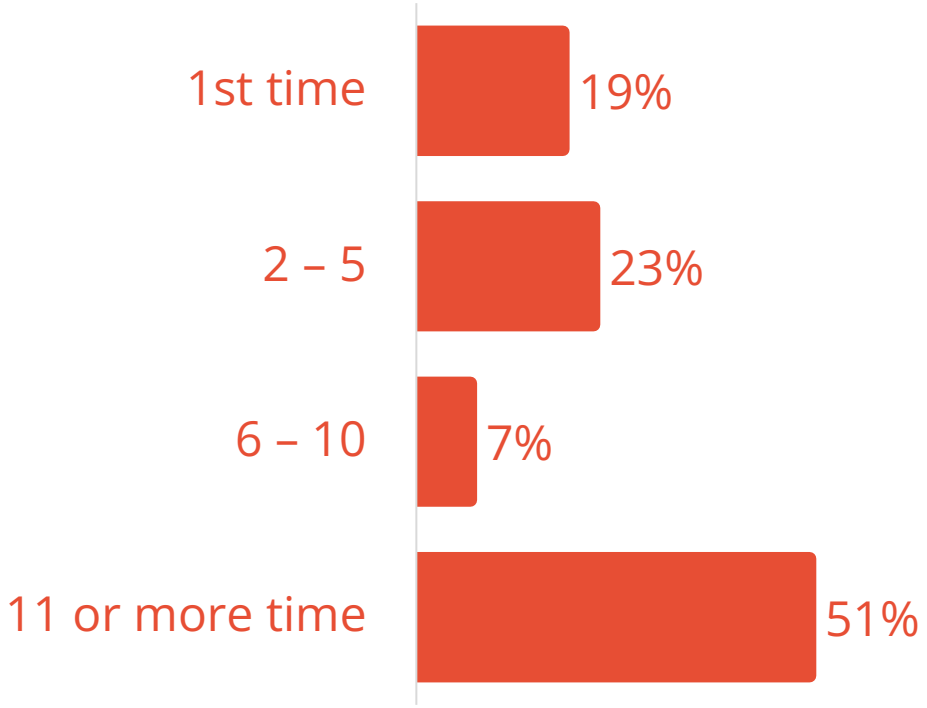
TRANSPORTATION

- **Nearly 9 in 10** out-of-county visitors **drove** to the Pensacola area



NEW VS RETURNING VISITORS

- **Nearly 1 in 5 out-of-county visitors** were visiting the Pensacola area for the **first time**
- The majority of out-of-county visitors had previously visited the Pensacola area with **over half visiting 11 or more times**



TRAVEL PARTY SPEND

	TRAVEL PARTY SPEND PER DAY[1]
Accommodations	$67
Restaurants	$62
Groceries	$13
Shopping	$23
Entertainment	$14
Transportation	$16
Foo Foo Fest events (tickets, food/drinks, merch, etc.)	$78
TOTAL TRAVEL PARTY SPEND PER DAY	**$273**

[1]Including visitors staying in paid accommodations, with friends/relatives or second homes, and day trippers.

FOO FOO FESTIVAL 2025
ECONOMIC IMPACT REPORT

BY DOWNS & ST. GERMAIN RESEARCH
contact@dsg-research.com
850-906-3111 | www.dsg-research.com

downs & st. germain RESEARCH

2025 Rec



Sample Outlets Secur



Media Ho





Media T

Top P



Additional 2025 Pr

Additional 2025 Pr
Hi



Soc

Modern Luxur

2026 Look Ahead

Tourism

Date	Outlet
12/30/24	Pensacola News

7/21/25	Local Pulse Pensacola (Online)

7/27/25 MSN (Online)

9/17/25	Modern Luxury Nashville (Online)
9/22/25	Tallahassee

9/30/25	D Magazine (Instagram)

10/2/25 Yahoo! News (Online)

10/14/25	Guide to Florida (Newsletter)
10/16/25	Mobile Bay Magazine (Online)

10/23/25 WWL

10/23/25 WEAR (Broadcast)

10/28/25	WEAR (Broadcast)
10/28/25	WEAR (Broadcast)

10/30/25	WEAR (Broadcast)
10/30/25	Gulf Breeze News (Online)

11/1/25	Downtown Crowd (Print)
11/1/25	Bobbi with the Eye (Instagram)

11/4/25	Karon W (Instagram)

11/5/25	Karon W (Instagram)

11/5/25	Karon W (Instagram)

11/8/25	Charlotte (Instagram)
11/9/25	Jennifer Hayes (Instagram)

2025 Rec



Sample Outlets Secur

2025 Pr

2025 Pr

2025 Pr

Soc

Date	Outlet

3/3/25	Texas Monthly (Online)
3/3/25	Atlanta Journal-Constitution

3/10/25	D Magazine (Online)
3/12/25	Texas Monthly (Instagram)

3/18/25	Garden & Gun (Twitter)

3/19/25	East Coast Contessa (Instagram)
3/19/25	It's Gabby Jones (Instagram)

3/24/25

3/31/25	Modern Luxury Nashville (Instagram)

10/1/25	Atlanta Journal-Constitution (Online)

11/4/25	Karon W (Instagram)

11/5/25	Karon W (Instagram)

11/5/25	Karon W (Instagram)

Tourist Development Tax

Fund 108

Pensacola Sports Association

28

February 28, 2026

TO: Tourism Community Partner

RE: Requests for funding for Fiscal Year (FY) 2027

Dear Potential Funding Recipient:

Attached please find the Escambia County Community Partner Funding Request Application, which will be used for budget allocation purposes for the upcoming fiscal year.

The deadline to submit completed applications is Monday, March 30, 2026

The application provides you with adequate space to list all your organization's sources of revenue and your major categories of expenditures. When preparing the requested narratives, a clear and concise response is appreciated. If you need more space, please reference the appropriate question for your answers on any additional documentation.

Important Note: As a requirement to receive County TDT grant monies, your organization will be required to submit both quarterly metrics and an annual report. Your required metrics report will be derived from the metric information within your application. Specific instructions to complete your annual report are included in the Attachment A "Annual Narrative Form", attached to this application and are due post event or at the end of the Fiscal Year, whichever date is earliest.

Applications must be submitted electronically. When submitting your application, please follow all instructions and fill out the questions clearly. There is **an application check list** to ensure all required documents are submitted. **Please check each box to confirm all required documents are included with your new funding request application.**

Escambia County is committed to making information accessible. As part of that effort, documents delivered to Escambia County as part of this project are to meet website guidelines for accessible design set forth by the U.S. Department of Justice under the Title II of the Americans with Disabilities Act (ADA) and web content accessibility guidelines. For this reason, please submit Word format documents if ADA guidelines cannot be met.

We look forward to learning how Escambia County may be able to support your organization to maximize outreach to the citizens of our great county!

Sincerely,

Stephan Hall

Finance Director
Escambia County

FISCAL YEAR 2027

ESCAMBIA COUNTY
TOURISM PROMOTION
COMMUNITY PARTNER FUNDING APPLICATION

All agencies requesting Tourist Development Tax (TDT) funding from Escambia County must submit the below-listed information and complete the attached form. Failure to submit all required information or to complete the form will disqualify your organization from consideration for funding. Please submit the completed application packet electronically to **Budget@myescambia.com**.

DEADLINE - Monday, March 30, 2026

ELIGIBILITY CRITERIA:

Organizations eligible to apply for funding must:

- Indicate all funding amounts received from sources other than local governments.
- Qualify as: a) a municipality located in Escambia County; b) an organization designated tax exempt by the IRS and incorporated as a not-for-profit corporation with authorization to conduct business in the State of Florida; OR c) an organization incorporated as a for-profit corporation or organized as a limited liability company with authorization to conduct business in the State of Florida.
- Located in and serve residents of Escambia County.
- Provide at least 2 full years (24 months) of independently prepared, audited or reviewed financial statements or tax returns, unless organization was formed within the last 3 years.
- The Board of County Commissioners retains the right to waive the eligibility criteria.

APPLICANTS SHOULD:

- Explain why receiving funding would have a significant impact on their organization.
- Have a mission and programs or services that directly and primarily promote tourism.
- Plan to expend funds within 12 months.
- Plan to provide quarterly metric reports and an annual report. ****Please be able to provide the source of your data that will be used to quantify your request.**

Funds may be provided for programs, services, projects, activities, events or other initiatives that directly and primarily support tourism in Escambia County. Funds may be provided for facility and infrastructure projects subject to the additional eligibility requirements as provided in Escambia County's TDT Policies and Procedures.

Funds will not be provided for:

- debt reduction, operating deficits, interim or bridge funding or endowment funding,
- individuals or private foundations,
- activities that are religious or political in nature,
- fund drives, annual appeals, fundraising events or general capital campaigns, and
- salaries that do not directly impact the program unless mandated by statutory or regulatory requirement.

When submitting your completed application with all required documents, provide your documents in original Word format or a direct PDF of the Word document. **Please limit scanned documents as much as possible.**

APPLICATION CHECKLIST (Required)

___ Submit a fully completed Agency Funding Request Application

___ Submit a copy of your organization's current W-9

___ Submit: a) Certificate of Status as a not-for-profit corporation with authorization to conduct business in the State of Florida and a Letter of Determination from the IRS confirming your organization's federally tax-exempt status; or b) Certificate of Status as an organization incorporated as a for-profit corporation or organized as a limited liability company with authorization to conduct business in the State of Florida.

___ Submit a copy of your organization's 2024 or 2025 tax return. You may submit a 2023 tax return along with explanation for late filing.

___ Submit a copy of your organization's most recent two years of financial statements, with audit if applicable. Updated financials may be requested by the County periodically including prior and subsequent to reward date.

___ Provide the **source** used to obtain the data that will be recorded on the quarterly metrics report and annual report.

GENERAL INFORMATION

Agency Name: Pensacola Sports

Agency Address: 1000 College Blvd, Bldg 24, Pensacola, FL 32504

Program Name for which funding is being requested: Sports Tourism

Amount Requested: $1,610,271 (11% of Unified Budget Allocation for FY 26-27)

Program Contact: Ray Palmer

Contact Email: rpalmer@pensacolasports.org Contact Phone: (850) 434-2800

25-Word Description of Program: Pensacola Sports is the official sports tourism bureau designated by the Board of County Commissioners. This designation requires the creating, bidding, supporting, managing and hosting sporting events. Providing event and facility development and marketing support to sporting events that attract visitors from outside of our area, generating room nights and increasing local tax collections.

How many years has your organization been providing services in the County? 70

How many years has your organization received funding from the County? 31

Explain how receiving funds from the County would have a significant impact on your organization: The funds received from the county are the funding source for the sports tourism program of work and mission. The funds support all aspects of the program including staffing, marketing, travel, event bidding, and support.

PRIOR YEAR FUNDING

(if none received, mark N/A and skip to next section)

Amount Received Last Year, if applicable: $1,786,221

Briefly discuss how last year's funds were used?

Provided sports tourism marketing and development for Escambia County, creating a positive economic benefit for the community. Sports tourism responsibilities included creating, bidding, marketing, and hosting events Provided event development, marketing, and management services to organizations throughout the county in a variety of sports-related fields. Pensacola Sports provides subject specific expertise to various county departments concerning facility investment and development.

Briefly discuss the County's Return on Investment relative to last year's funding and the measurable impact your program had on the citizens of Escambia County?

59,801 room nights generated by sporting events created a total direct economic impact of $47,064,501 in the fiscal year. Using these figures and based on $1,367,028 spent by Pensacola Sports in that fiscal year, the return to the community is $34.43 per dollar spent.

CURRENT FISCAL YEAR FUNDING REQUEST

Briefly discuss how the requested funding will be used to the support the program. Why is the program a benefit to the citizens of Escambia County?

Pensacola Sports will continue to focus on creating and attracting new sporting activities, assisting in facility development, developing marketing strategies, administering the sports tourism grant program, and growth of existing sporting events to increase tourism and overnight stays in Escambia County. These efforts create a positive impact to county residents by generating new, outside dollars to enhance the local economy, job growth and economic development.

Is your program a governmental function or requirement? If so, please site regulatory/statutory requirement and explain:

Pensacola Sports is a part of the tourism promotion effort with Visit Pensacola and ACE which functions under the unified budget created under the direction of the Tourist Development Council and the Board of County Commissioners.

Is this a one-time request or a recurring request for funding? Recurring/annual request

SIMILAR/PARTNER ORGANIZATIONS

List any other public or private organizations/agencies that provide similar services and how have you partnered with those organizations in the area: Pensacola Sports is the official sports tourism bureau of Escambia County. In addition to our efforts, we partner with Visit Pensacola and other organizations to maximize the return on investment to Escambia County and its residents.

Please differentiate your program from other similar programs and explain why you are the best agency to provide the program.

Pensacola Sports has been the sports marketing and tourism agent for Escambia County for over 25 years with a successful record of producing room nights and positive economic impact through sporting events. Pensacola Sports is recognized on the state and national level as a leader in the sports tourism industry.

FUNDING

Will these funds be used for salaries/administrative costs or direct programming costs? Please provide a breakdown by percentage within each category. *NOTE: Only salaries directly related to the approved program are eligible for funding.*

- Percentage for salaries/administrative costs: 38 % *(32% salaries & 6% operations)*
- Percentage for direct programming costs: 62 %

If Escambia County funding can only fund a portion of your request, how will you offset the difference? Sports tourism efforts are dependent on Escambia County funding; any shortfall in funding from the county will result in a proportionate decrease in sports tourism marketing efforts.

If the funding you are applying for can be used as a match for other funding, please provide the details below and include the amount and match ratio: Some of the funding from Escambia County could be used as a match for event-related funding from the Florida Sports Foundation. For example, to receive a 5K grant we would have to show a 10K expenditure (2-to-1 match ratio).

Does your organization request funding from other local non-profit agencies? If so, list each agency you request funds from and the amount. Explain what those funds would be used for and whether there is any duplication of funding.

No

Please describe and provide your marketing plan for your event or tourism related activity. (TDT Tourism funding applicants only)

Pensacola Sports works with a local marketing agency and Visit Pensacola to create marketing plans to attract more sports tourism to Escambia County by leveraging the area's growing reputation for hosting diverse sporting events and scenic destination. Pensacola Sports geographic focus is in the southeast and nationally for high-profile events. Promoting Escambia County as a place where athletes can compete and train while enjoying pristine beaches and unique culture increases length of stay and visitors. This is accomplished by offering not just sporting events, but also entertainment, food, and cultural attractions. Through targeted marketing, strategic partnerships, and effective event promotion, we can ensure sustained growth in sports tourism, contributing to Escambia County's overall tourism revenue and local economic development. Marketing efforts are coordinated with other area hospitality partners to maximize visitation for the entire county and opportunities to bring more visitors when needed most by our partners and the entire community.

Please provide the detail and information regarding ticket sales or sponsorships for your tourism event or activity: (TDT Tourism funding applicants only)

The revenue generated from ticket sales and sponsorships associated with sports tourism events in Escambia County serves as a vital income stream to help offset disallowable TDT expenses. These revenues help ensure that the overall costs of hosting large-scale sporting events are met while minimizing the burden on Pensacola Sports private funds and TDT funds, which are typically restricted to specific types of eligible expenses. Depending on the event hosting agreement, a portion or all of the ticket and/or sponsorship revenue may be shared with tourism partner agencies, the facility, event rights holders, or governing bodies of the event.

GOALS AND METRICS

Provide "Specific and Measurable" metrics in the following three sections:

a) Please complete the Agency Metrics Scorecard below by listing up to three primary goals that this program is targeting. For example, "reduce homelessness in Escambia County by "X"%." Provide three years of trends. If you are an Agency that received funding the prior year use the same metrics for consistent measurement. ALL agencies are required to fill out this template.

Goals & Metrics Scorecard	FY 24-25 ACTUAL	FY 25-26	FY 26-27	% Change
1. Increase visitors traveling to Escambia County	60,571	65,000	67,000	3.08 %
2. Increase room nights generated from sporting events	59,801	55,000	59,000	7.27 %
3. Increase direct economic impact generated from sporting events	$47,064,501	$46,000,000	$48,500,000	5.43 %

b) State the source used to provide your program metrics:

Pensacola Sports subscribes to the Destinations International Economic Impact Calculator Sports Module. This tool is the industry standard and recommended by Sports ETA. The Sports Module provides localized metrics on the value of events

c) Please list the goal performance measure(s) by which your organization will measure the success of your program.

Program Goals	FY27
1. Number of visitors traveling to Escambia County for sporting events	67,000
2. Number of room nights generated from sporting events in Escambia County	59,000
3. The direct economic impact amount generated by sporting events in Escambia County	$48,500,000

d) Please list the actual baseline statistics/agency metrics for the performance measure(s) as listed above.

	Baseline for Goals	FY25-26 *Q1 Metrics*
1.	Number of visitors traveling to Escambia County for sporting events	21,429
2.	Number of room nights generated from sporting events in Escambia County	25,849
3.	The direct economic impact amount generated by sporting events in Escambia County	$16,346,651

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program, you are not required to complete the information for the previous budget year. Please add any additional income or expense sources to the table as necessary to complete your budget application. **Please round figures to the nearest whole dollar.**

INCOME TABLE			
	Most Recently Completed Budget Year FY 24-25	Current Budget Year FY 25-26	Proposed Budget Year FY 26-27
Contributions/Donations from Private Sources	$	$	$
Programmatic Income	$	$	$
County Funding/Direct Contribution	$ 1,355,331	$ 1,810,271	$ 1,610,271
County Funding by Other Source (a)	$	$	$
City Funding	$	$	$
Local Non-Profit Funding	$	$	$
State Funding	$	$	$
Federal Funding	$	$	$
Memberships	$	$	$
Investment Income	$	$	$
Other Income (b)	$ 889,260	$	$
Total Income	$ 2,244,591	$ 1,810,271	$ 1,610,271

Please explain by Fiscal Year any amount listed in "County Funding by Other Source" line item. (Example: Commissioner Discretionary funding, Sheriff's Office funding, etc.) _____

N/A

Please explain by Fiscal Year any amount listed in the "Other Income" line item. _____

Private income generated from Pensacola Sports local events and partnerships.

EXPENSES TABLE			
	Most Recently Completed Budget Year FY 24-25	Current Budget Year FY 25-26	Proposed Budget Year FY 26-27
Total Number of Staff	6	7	7.5
Salaries and Wages	$ 466,331	$ 506,630	$ 515,287
Employee Benefits	$	$	$
Professional Services	$ 30,000	$ 32,000	$ 35,000
Contractual Services	$	$	$
Travel Expenses	$ 38,000	$ 45,000	$ 40,000
Rentals and Leases	$ 9,000	$ 10,000	$ 10,000
Communication	$ 10,000	$ 10,000	$ 10,000
Postage and Freight	$	$	$
Repair and Maintenance	$	$	$
Printing and Binding	$	$	$
Marketing and Promotion	$ 390,000	$ 437,591	$ 499,984
Fuel	$	$	$
Supplies	$ 10,000	$ 10,000	$ 10,000
Event Expenses	$ 402,000	$ 502,000	$ 510,000
Capitalizable Assets for County Funding (a)	$	$	$
Other Expenses (b)	$ 895,058	$ 30,000	$ 30,000
Total Expenses	$ 2,250,389	$ 1,583,221	$ 1,610,271
Net Income - (Revenue minus Expense)	$ (5,798)	$ 0	$ 0

Please explain any capitalizable assets (vehicles, land, or equipment) contained in your request.

None

Please explain any request listed in the "Other Expenses" line item.

Other expenses are local events, marketing, and operation expenses paid from our private income.

BUDGET QUESTIONS

1. Does your agency run on Calendar Year, State Fiscal Year, or Fiscal Year? Fiscal year

2. Please explain any discrepancies in the Expense Table and your agency's Financial Statements. N/A

3. Please explain any Net Income (Revenue less Expense) represented in the Expense Table above on the bottom row. What is the planned use for these left over/residual funds? N/A

4. Please list the salary of the top 5 employees, names and positions of your organization. If there are multiple agencies funded by or through your agency's allocation, please add those employees to this list by agency.

Name	Position	Salary
Ray Palmer	President	$ 155,000
Laura McCullers	Director of Operations	$ 86,000
Amy Marquez	Director of Events	$ 75,000
Adam Cooper	Event Manager	$ 55,000
Crystal Kinser	Accountant	$ 55,000

5. Please provide the total amount of cash and investments on hand. _____

$2,044,000 (Private Funds)

6. Does your organization charge fees for services? If so, provide a list of fees charged.

Yes, only event registration fees/tickets.

7. Does your organization require background checks from volunteers and staff? Yes

8. What is the source of your reportable data? Crimcheck and Intellicorp

I hereby certify that the information provided above is a true and correct statement relating to the organization requesting funding named above.

Name

President & CEO 3/30/2020

Title Date

February 28, 2026

TO: Tourism Community Partner

RE: Requests for funding for Fiscal Year (FY) 2027

Dear Potential Funding Recipient:

Attached please find the Escambia County Community Partner Funding Request Application, which will be used for budget allocation purposes for the upcoming fiscal year.

The deadline to submit completed applications is Monday, March 30, 2026

The application provides you with adequate space to list all your organization's sources of revenue and your major categories of expenditures. When preparing the requested narratives, a clear and concise response is appreciated. If you need more space, please reference the appropriate question for your answers on any additional documentation.

Important Note: As a requirement to receive County TDT grant monies, your organization will be required to submit both quarterly metrics and an annual report. Your required metrics report will be derived from the metric information within your application. Specific instructions to complete your annual report are included in the Attachment A "Annual Narrative Form", attached to this application and are due post event or at the end of the Fiscal Year, whichever date is earliest.

Applications must be submitted electronically. When submitting your application, please follow all instructions and fill out the questions clearly. There is **an application check list** to ensure all required documents are submitted. **Please check each box to confirm all required documents are included with your new funding request application.**

Escambia County is committed to making information accessible. As part of that effort, documents delivered to Escambia County as part of this project are to meet website guidelines for accessible design set forth by the U.S. Department of Justice under the Title II of the Americans with Disabilities Act (ADA) and web content accessibility guidelines. For this reason, please submit Word format documents if ADA guidelines cannot be met.

We look forward to learning how Escambia County may be able to support your organization to maximize outreach to the citizens of our great county!

Sincerely,

Stephan Hall

Finance Director
Escambia County

FISCAL YEAR 2027

ESCAMBIA COUNTY
TOURISM PROMOTION
COMMUNITY PARTNER FUNDING APPLICATION

All agencies requesting Tourist Development Tax (TDT) funding from Escambia County must submit the below-listed information and complete the attached form. Failure to submit all required information or to complete the form will disqualify your organization from consideration for funding. Please submit the completed application packet electronically to **Budget@myescambia.com**.

DEADLINE - Monday, March 30, 2026

ELIGIBILITY CRITERIA:

Organizations eligible to apply for funding must:

- Indicate all funding amounts received from sources other than local governments.
- Qualify as: a) a municipality located in Escambia County; b) an organization designated tax exempt by the IRS and incorporated as a not-for-profit corporation with authorization to conduct business in the State of Florida; OR c) an organization incorporated as a for-profit corporation or organized as a limited liability company with authorization to conduct business in the State of Florida.
- Located in and serve residents of Escambia County.
- Provide at least 2 full years (24 months) of independently prepared, audited or reviewed financial statements or tax returns, unless organization was formed within the last 3 years.
- The Board of County Commissioners retains the right to waive the eligibility criteria.

APPLICANTS SHOULD:

- Explain why receiving funding would have a significant impact on their organization.
- Have a mission and programs or services that directly and primarily promote tourism.
- Plan to expend funds within 12 months.
- Plan to provide quarterly metric reports and an annual report. ****Please be able to provide the source of your data that will be used to quantify your request.**

Funds may be provided for programs, services, projects, activities, events or other initiatives that directly and primarily support tourism in Escambia County. Funds may be provided for facility and infrastructure projects subject to the additional eligibility requirements as provided in Escambia County's TDT Policies and Procedures.

Funds will not be provided for:

- debt reduction, operating deficits, interim or bridge funding or endowment funding,
- individuals or private foundations,
- activities that are religious or political in nature,
- fund drives, annual appeals, fundraising events or general capital campaigns, and
- salaries that do not directly impact the program unless mandated by statutory or regulatory requirement.

When submitting your completed application with all required documents, provide your documents in original Word format or a direct PDF of the Word document. **Please limit scanned documents as much as possible.**

APPLICATION CHECKLIST (Required)

- ___ Submit a fully completed Agency Funding Request Application.
- ___ Submit a copy of your organization's current W-9.
- ___ Submit: a) Certificate of Status as a not-for-profit corporation with authorization to conduct business in the State of Florida and a Letter of Determination from the IRS confirming your organization's federally tax-exempt status; or b) Certificate of Status as an organization incorporated as a for-profit corporation or organized as a limited liability company with authorization to conduct business in the State of Florida.
- ___ Submit a copy of your organization's 2024 or 2025 tax return. You may submit a 2023 tax return along with explanation for late filing.
- ___ Submit a copy of your organization's most recent two years of financial statements, with audit if applicable. Updated financials may be requested by the County periodically including prior and subsequent to reward date.
- ___ Provide the **source** used to obtain the data that will be recorded on the quarterly metrics report and annual report.

GENERAL INFORMATION

Agency Name: Pensacola Sports

Agency Address: 1000 College Blvd, Bldg 24, Pensacola, FL 32504

Program Name for which funding is being requested: Escambia County & Sun Belt Conference (SBC) Partnership

Amount Requested: $204,000

Program Contact: Ray Palmer

Contact Email: rpalmer@pensacolasports.org Contact Phone: 850-434-2800

Description of Program:

To fulfill the Escambia County partnership agreement as the presenting sponsor of the SBC Football Championship and the Title sponsor for the SBC Basketball Championships. The purpose is to enhance destination exposure, grow economic impact through sports tourism, and increase year-round visibility for our community

How many years has your organization provided services in the County? 70

How many years has your organization received funding from the County? 31

Explain how receiving funds from the County would impact your organization: N/A

PREVIOUS FISCAL YEAR FUNDING

(If none received, mark N/A and skip to next section.)

Amount received, if applicable: $200,000

Briefly describe how last year's funds were used.

Funds will be used to fulfill the partnership agreement between Escambia County and the Sun Belt Conference.

Briefly describe the County's Return on Investment relative to last year's funding and the measurable impact your program had on the citizens of Escambia County?

The 2025-2026 partnership investment is still in progress. The full ROI cannot be determined until September 30, 2026.

CURRENT FISCAL YEAR FUNDING REQUEST

Briefly explain how the requested funding will be used to support the program. Why is the program a benefit to the citizens of Escambia County?

The funding will be used to fulfill year 2 of the agreement between Escambia County and the Sun Belt Conference. The partnership benefits citizens as it gives Escambia County national exposure that will grow economic impact through sports tourism and increase year-round visibility for our destination.

Is your program a governmental function or requirement? If so, please site regulatory/statutory requirement and explain: N/A

Is this a one-time request or a recurring request for funding?

The agreement is for 5 years. This funding request is for year 2 of the 5.

SIMILAR/PARTNER ORGANIZATIONS

List any other public or private organizations/agencies who provide similar services in the area, and how you have partnered with those organizations:

We have partnered with Visit Pensacola and Showcase Pensacola to create destination assets and messaging.

Please differentiate your program from other similar programs and explain why you are the best agency to provide the program.

_____N/A_____

_____

_____

FUNDING

Will these funds be used for salaries/administrative costs or direct programming costs? Please provide a breakdown by percentage within each category. NOTE: Only salaries directly related to the approved program are eligible for funding.

- Percentage for salaries/administrative costs: _____0_____%
- Percentage for direct programming costs: __100_____%

If only a portion of your requested funding is granted, how will you offset the difference?

We would request funds from the TDT Marketing Reserve Fund.

If the requested funding can be used as a match for other funding, please provide the details below and include the amount and match ratio: _____N/A_____

_____

_____

Does your organization request funding from other governmental entities or non-profit agencies? If so, list each agency from which you request funds and the amount. Explain what those funds would be used for and whether there is any duplication of funding.

_____N/A_____

_____

_____

GOALS AND METRICS

Please provide "specific and measurable" metrics in the following sections:

a) Please complete the Agency Metrics Scorecard below by listing up to three primary goals this program is targeting. Provide three years of trends. If your Agency received funding the previous fiscal year, use the same metrics for consistent measurement. ALL agencies are required to fill out this template.

Goals & Metrics Scorecard	FY25	FY26	FY27	% Change
1. Earned Media Value 2.		TBD In progr ess		%
2.				%
3.				%

b) State the source used to provide your program metrics:

Earned media calculator

c) Please list up to three program goals by which your organization will measure the success of your program.

Program Goals	FY27
1. Earned Media Value	$ 1.8 M
2.	
3.	

d) Please list the actual baseline statistics/metrics for the performance measure(s) listed above.

Baseline for Goals	FY27
1. N/A	
2.	
3.	

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program, you are not required to complete the information for the previous budget year. Please add any additional income or expense sources to the table as necessary to complete your budget application. **Please round figures to the nearest whole dollar.**

INCOME TABLE			
	Most Recently Completed Budget Year - FY 2024-25	Current Budget Year FY 2025-26	Proposed Budget Year FY 2026-27
Contributions/Donations from Private Sources	$	$	$
Programmatic Income	$	$	$
County Funding/Direct Contribution	$	$ 200,000	$ 204,000
County Funding by Other Source (a)	$	$	$
City Funding	$	$	$
Local Non-Profit Funding	$	$	$
State Funding	$	$	$
Federal Funding	$	$	$
Memberships	$	$	$
Investment Income	$	$	$
Other Income (b)	$	$	$
Total Income	$	$200,000	$204,000

Please explain by fiscal year any amount listed in "County Funding by Other Source" line item. (Example: Commissioner Community Support funding, Sheriff's Office funding, etc.)

N/A

Please explain by fiscal year any amount listed in the "Other Income" line item. _____

N/A

EXPENSES TABLE			
	Most Recently Completed Budget Year FY 2024-25	Current Budget Year FY 2025-26	Proposed Budget Year FY 2026-27
Total Number of Staff		0	0
Salaries and Wages	$	$	$
Employee Benefits	$	$	$
Professional Services	$	$	$
Contractual Services	$	$	$
Travel Expenses	$	$	$
Rentals and Leases	$	$	$
Communication	$	$	$
Postage and Freight	$	$	$
Repair and Maintenance	$	$	$
Printing and Binding	$	$	$
Marketing and Promotion	$	$ 200,000	$ 204,000
Fuel	$	$	$
Supplies	$	$	$
Event Expenses	$	$	$
Capitalizable Assets for County Funding (a)	$	$	$
Other Expenses (b)	$	$	$
Total Expenses	$	$ 200,000	$ 204,000
Net Income - (Revenue minus Expense)	$	$ 0	$ 0

Please explain any capitalizable assets (vehicles, land, or equipment) contained in your request.

N/A

Please explain any request listed in the "Other Expenses" line item.

N/A

BUDGET QUESTIONS

1. Does your agency operate on Calendar Year, State Fiscal Year, or Fiscal Year?

   Fiscal Year

2. Please explain any discrepancies in the Expense Table and your agency's Financial Statements.

   N/A

3. Please explain any Net Income (Revenue less Expense) represented in the Expense Table above on the bottom row. What is the planned use for these residual funds?

   N/A

4. Please list the salary of the top 5 employees, names and positions of your organization. If there are multiple agencies funded by or through your agency allocation, please add those employees to this list by agency.

Name	Position	Salary
N/A		$
		$
		$
		$
		$

5. Please provide the total amount of cash and investments on hand. _____N/A_____

6. Does your organization charge fees for services? If so, provide a list of fees charged:

   N/A

7. Does your organization require background checks from volunteers and staff? N/A

8. What is the **source** of your reportable data? N/A

TOURISM PROMOTION AGENCIES

1. Please describe the marketing plan for your event or tourism related activity:

   Please see the included partnership agreement for plan details.

2. Please provide information regarding ticket sales or sponsorships for your event or tourism related activity: N/A

I hereby certify that the information provided above is a true and correct statement relating to the organization requesting funding named above.

Name

President & CEO

Title Date

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give form to the requester. Do not send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See ***Specific Instructions*** on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

Pensacola Sports Association, Inc

2 Business name/disregarded entity name, if different from above.

dba Pensacola Sports

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☑ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . .

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☐ Other (see instructions)

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . ☐

5 Address (number, street, and apt. or suite no.). See instructions.

1000 College Blvd, Bldg 24

6 City, state, and ZIP code

Pensacola, FL 32504

Requester's name and address (optional)

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			–			–				

or

Employer identification number

5	9	–	2	1	1	3	0	5	0

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here | **Signature of U.S. person** Laura McCullers | **Date** 3/4/2025

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

0000005 03/28/25

FLORIDA

Consumer's Certificate of Exemption

Issued Pursuant to Chapter 212, Florida Statutes

DR-14
R. 01/18

85-8012739852C-2	01/10/2023	01/31/2028	501(C)(3) ORGANIZATION
Certificate Number	Effective Date	Expiration Date	Exemption Category

This certifies that

PENSACOLA SPORTS ASSOCIATION INC
1000 COLLEGE BLVD BLDG 24
PENSACOLA FL 32504-8910

is exempt from the payment of Florida sales and use tax on real property rented, transient rental property rented, tangible personal property purchased or rented, or services purchased.

FLORIDA

Important Information for Exempt Organizations

DR-14
R. 01/18

1. You must provide all vendors and suppliers with an exemption certificate before making tax-exempt purchases. See Rule 12A-1.038, Florida Administrative Code (F.A.C.).

2. Your *Consumer's Certificate of Exemption* is to be used solely by your organization for your organization's customary nonprofit activities.

3. Purchases made by an individual on behalf of the organization are taxable, even if the individual will be reimbursed by the organization.

4. This exemption applies only to purchases your organization makes. The sale or lease to others of tangible personal property, sleeping accommodations, or other real property is taxable. Your organization must register, and collect and remit sales and use tax on such taxable transactions. Note: Churches are exempt from this requirement except when they are the lessor of real property (Rule 12A-1.070, F.A.C.).

5. It is a criminal offense to fraudulently present this certificate to evade the payment of sales tax. Under no circumstances should this certificate be used for the personal benefit of any individual. Violators will be liable for payment of the sales tax plus a penalty of 200% of the tax, and may be subject to conviction of a third-degree felony. Any violation will require the revocation of this certificate.

6. If you have questions about your exemption certificate, please call Taxpayer Services at 850-488-6800. The mailing address is PO Box 6480, Tallahassee, FL 32314-6480.

Internal Revenue Service

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

Date: May 16, 2001

Pensacola Sports Association Foundation, Inc.
P.O. Box 12463
Pensacola, FL 32582-2463

Person to Contact:
Jeremy L. Vogelpohl 31-03888
Customer Service Representative
Toll Free Telephone Number:
8:00 a.m. to 9:30 p.m. EST
877-829-5500
Fax Number:
513-263-3756
Federal Identification Number:
59-2113050

Dear Sir or Madam:

This letter is in response to your request for a copy of your organization's determination letter. This letter will take the place of the copy you requested.

Our records indicate that a determination letter issued in September 1981 granted your organization exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in section 509(a)(3).

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than $25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of $20 a day, up to a maximum of $10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of $100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Pensacola Sports Association Foundation, Inc.
59-2113050

Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. If your organization had a copy of its application for recognition of exemption on July 15, 1987, it is also required to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of $20 a day for each day you do not make these documents available for public inspection (up to a maximum of $10,000 in the case of an annual return).

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

This letter affirms your organization's exempt status.

Sincerely,

John E. Ricketts

John E. Ricketts, Director, TE/GE
Customer Account Services

FORM 990-PF

Tax Return Carryovers to 2024

NAME: PENSACOLA SPORTS ASSOCIATION, INC. F/K/A PENSACOLA S ID Number: 59-2113050

Disallowing Form	Description	Originating Form	Entity/ Activity	St/ City	Amount
990-PF	EXCESS DISTRIBUTIONS	990-PF			5,236,468.

Warren Averett
CPAs AND ADVISORS

JULY 19, 2025

PENSACOLA SPORTS ASSOCIATION, INC. F/K/A
PENSACOLA SPORTS ASSOCIATION FOUNDATION
1000 COLLEGE BLVD, BUILDING 24
PENSACOLA, FL 32504

PENSACOLA SPORTS ASSOCIATION, INC. F/K/A:

ENCLOSED ARE THE ORIGINAL AND ONE COPY OF THE 2023 EXEMPT ORGANIZATION RETURN AND 2024 ESTIMATED TAX WORKSHEET, AS FOLLOWS...

2023 FORM 990-PF

2024 FEDERAL ESTIMATED TAX WORKSHEET - FORM 990-PF

WE PREPARED THE RETURN FROM INFORMATION YOU FURNISHED US WITHOUT VERIFICATION. UPON EXAMINATION OF THE RETURN BY TAX AUTHORITIES, REQUESTS MAY BE MADE FOR UNDERLYING DATA. WE THEREFORE RECOMMEND THAT YOU PRESERVE ALL RECORDS WHICH YOU MAY BE CALLED UPON TO PRODUCE IN CONNECTION WITH SUCH POSSIBLE EXAMINATIONS.

WE SINCERELY APPRECIATE THE OPPORTUNITY TO SERVE YOU. PLEASE CONTACT US IF YOU HAVE ANY QUESTIONS CONCERNING THE TAX RETURN.

SINCERELY,

WARREN AVERETT, LLC

LET'S THRIVE TOGETHER

Warren Averett
CPAs AND ADVISORS
www.warrenaverett.com

TAX RETURN

We sincerely appreciate the opportunity to serve you. If you have any questions regarding the enclosed, please do not hesitate to call.

TAX RETURN FILING INSTRUCTIONS

FORM 990-PF

FOR THE YEAR ENDING
SEPTEMBER 30, 2024

PREPARED FOR:

PENSACOLA SPORTS ASSOCIATION, INC. F/K/A
PENSACOLA SPORTS ASSOCIATION FOUNDATION
1000 COLLEGE BLVD, BUILDING 24
PENSACOLA, FL 32504

PREPARED BY:

WARREN AVERETT, LLC
350 W CEDAR STREET, SUITE 400
PENSACOLA, FL 32502

AMOUNT DUE OR REFUND:

BALANCE DUE OF $1,217

MAKE CHECK PAYABLE TO:

PAYMENTS SHOULD BE MADE USING THE ELECTRONIC FEDERAL TAX PAYMENT SYSTEM (EFTPS).

MAIL TAX RETURN AND CHECK (IF APPLICABLE) TO:

NOT APPLICABLE

RETURN MUST BE MAILED ON OR BEFORE:

NOT APPLICABLE

SPECIAL INSTRUCTIONS:

THIS RETURN HAS BEEN PREPARED FOR ELECTRONIC FILING. IF YOU WISH TO HAVE IT TRANSMITTED ELECTRONICALLY TO THE IRS, PLEASE SIGN, DATE, AND RETURN FORM 8879-TE TO OUR OFFICE. WE WILL THEN SUBMIT THE ELECTRONIC RETURN TO THE IRS. DO NOT MAIL A PAPER COPY OF THE RETURN TO THE IRS. RETURN FORM 8879-TE TO US BY AUGUST 15, 2025

PLEASE NOTE THAT THE FORM 990-PF RETURN CONTAINS EXCESS DISTRIBUTION CARRYOVER OF $5,236,468. THIS MAY BE APPLIED TO TAX YEAR 2024 AND SUBSEQUENT YEARS.

WE HAVE MAILED AN EXTRA COPY OF FORM 990-PF TO THE FLORIDA ATTORNEY GENERAL AS REQUIRED.

2024 ESTIMATED TAX FILING INSTRUCTIONS

FORM 990-W

FOR THE YEAR ENDING
SEPTEMBER 30, 2024

PREPARED FOR:

PENSACOLA SPORTS ASSOCIATION, INC. F/K/A
PENSACOLA SPORTS ASSOCIATION FOUNDATION
1000 COLLEGE BLVD, BUILDING 24
PENSACOLA, FL 32504

PREPARED BY:

WARREN AVERETT, LLC
350 W CEDAR STREET, SUITE 400
PENSACOLA, FL 32502

AMOUNT OF TAX:

TOTAL ESTIMATED TAX	$	1,680
LESS CREDIT FROM PRIOR YEAR	$	0
LESS AMOUNT ALREADY PAID ON 2024 ESTIMATE	$	0
BALANCE DUE	$	1,680

PAYABLE IN FULL OR IN INSTALLMENTS AS FOLLOWS:

VOUCHER		AMOUNT	DUE DATE
NO 1	$	0	
NO 2	$	0	
NO 3	$	0	
NO 4	$	1,680	SEPTEMBER 15, 2025

MAKE CHECK PAYABLE TO:

PAYMENTS SHOULD BE MADE USING THE ELECTRONIC FEDERAL TAX PAYMENT SYSTEM (EFTPS).

MAIL VOUCHER AND CHECK (IF APPLICABLE) TO:

NOT APPLICABLE

SPECIAL INSTRUCTIONS:

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS E-file Signature Authorization for a Tax Exempt Entity

For calendar year 2023, or fiscal year beginning OCT 1 , 2023, and ending SEP 30 , 20 24

Do not send to the IRS. Keep for your records.

Go to www.irs.gov/Form8879TE for the latest information.

OMB No. 1545-0047

2023

Name of filer PENSACOLA SPORTS ASSOCIATION, INC. F/K/A PENSACOLA SPORTS ASSOCIATION FOUNDATION

EIN or SSN 59-2113050

Name and title of officer or person subject to tax RAY PALMER PRESIDENT

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here	☐	**b Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	1b	
2a	**Form 990-EZ** check here	☐	**b Total revenue,** if any (Form 990-EZ, line 9)	2b	
3a	**Form 1120-POL** check here	☐	**b Total tax** (Form 1120-POL, line 22)	3b	
4a	**Form 990-PF** check here	☒	**b Tax based on investment income** (Form 990-PF, Part V, line 5)	4b	1,645.
5a	**Form 8868** check here	☐	**b Balance due** (Form 8868, line 3c)	5b	
6a	**Form 990-T** check here	☐	**b Total tax** (Form 990-T, Part III, line 4)	6b	
7a	**Form 4720** check here	☐	**b Total tax** (Form 4720, Part III, line 1)	7b	
8a	**Form 5227** check here	☐	**b FMV of assets at end of tax year** (Form 5227, Item D)	8b	
9a	**Form 5330** check here	☐	**b Tax due** (Form 5330, Part II, line 19)	9b	
10a	**Form 8038-CP** check here	☐	**b Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	10b	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____ , (EIN) _____ and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize WARREN AVERETT, LLC to enter my PIN 39388

ERO firm name

Enter five numbers, but do not enter all zeros

as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____ Date _____

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 59356059356

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature _____ Date 07/19/25

ERO Must Retain This Form - See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

PENSACOLA SPORTS ASSOCIATION, INC. F/K/A
PENSACOLA SPORTS ASSOCIATION FOUNDATION 59-2113050

Form **990-W**
(Worksheet)

Estimated Tax on Unrelated Business Taxable Income for Tax-Exempt Organizations

(and on Investment Income for Private Foundations) FORM 990-PF

▶ **Keep for your records. Do not send to the Internal Revenue Service.**

2024

1	Unrelated business taxable income expected in the tax year	1	
2	**Tax on the amount on line 1**	2	
3	Alternative minimum tax for trusts	3	
4	Total. Add lines 2 and 3	4	
5	Estimated tax credits	5	
6	Subtract line 5 from line 4	6	
7	Other taxes	7	
8	Total. Add lines 6 and 7	8	
9	Credit for federal tax paid on fuels	9	
10a	Subtract line 9 from line 8. **Note:** If less than $500, the organization does not need to make estimated tax payments	10a	
b	Enter the tax shown on the 2023 return. **Caution:** If zero or the tax year was for less than 12 months, skip this line and enter the amount from line 10a on line 10c	10b	1,645.
c	**2024 Estimated Tax.** Enter the smaller of line 10a or line 10b. If the organization is required to skip line 10b, enter the amount from line 10a on line 10c ADJUSTED TO	10c	1,680.

		(a)	(b)	(c)	(d)
11 **Installment due dates**	11				09/15/25
12 **Installments.** Enter 25% of line 10c in columns **(a)** through **(d)**	12				1,680.
13 **2023 Overpayment**	13				
14 **Payment due** (Subtract line 13 from line 12)	14				1,680.

Form **990-W**

EXTENDED TO AUGUST 15, 2025

Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

or Section 4947(a)(1) Trust Treated as Private Foundation

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990PF for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

For calendar year 2023 or tax year beginning OCT 1, 2023 **, and ending** SEP 30, 2024

Name of foundation
PENSACOLA SPORTS ASSOCIATION, INC. F/K/A
PENSACOLA SPORTS ASSOCIATION FOUNDATION

A Employer identification number
59-2113050

Number and street (or P.O. box number if mail is not delivered to street address)
1000 COLLEGE BLVD, BUILDING 24

Room/suite

B Telephone number
850-475-4960

City or town, state or province, country, and ZIP or foreign postal code
PENSACOLA, FL 32504

C If exemption application is pending, check here ... ☐

G Check all that apply: ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change

D 1. Foreign organizations, check here ..... ☐

2. Foreign organizations meeting the 85% test, check here and attach computation ..... ☐

H Check type of organization: ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

E If private foundation status was terminated under section 507(b)(1)(A), check here ... ☐

I Fair market value of all assets at end of year (from Part II, col. (c), line 16) $ 3,316,295.

J Accounting method: ☐ Cash ☒ Accrual ☐ Other (specify) _____ (Part I, column (d), must be on cash basis.)

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ... ☒

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a).)

		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc., received	329,438.			
	2 Check ☐ if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities	85,933.	85,933.		STATEMENT 1
	5a Gross rents				
	b Net rental income or (loss)				
	6a Net gain or (loss) from sale of assets not on line 10	42,599.			STATEMENT 2
	b Gross sales price for all assets on line 6a 542,350.				
	7 Capital gain net income (from Part IV, line 2)		45,459.		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
	b Less: Cost of goods sold				
	c Gross profit or (loss)				
	11 Other income	1,809,479.	0.	1,809,479.	STATEMENT 3
	12 **Total.** Add lines 1 through 11	2,267,449.	131,392.	1,809,479.	
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc.	225,000.	0.	47,250.	177,750.
	14 Other employee salaries and wages	347,982.	0.	75,778.	272,204.
	15 Pension plans, employee benefits	49,702.	0.	49,702.	0.
	16a Legal fees				
	b Accounting fees STMT 4	17,500.	0.	0.	17,500.
	c Other professional fees STMT 5	88,823.	13,020.	-28.	75,831.
	17 Interest				
	18 Taxes				
	19 Depreciation and depletion	27,777.	0.	27,777.	
	20 Occupancy	16,055.	0.	16,055.	0.
	21 Travel, conferences, and meetings	46,534.	0.	11,350.	35,184.
	22 Printing and publications				
	23 Other expenses STMT 6	1,132,322.	0.	36,440.	1,093,022.
	24 **Total operating and administrative expenses.** Add lines 13 through 23	1,951,695.	13,020.	264,324.	1,671,491.
	25 Contributions, gifts, grants paid	230,567.			230,567.
	26 **Total expenses and disbursements.** Add lines 24 and 25	2,182,262.	13,020.	264,324.	1,902,058.
	27 Subtract line 26 from line 12:				
	a Excess of revenue over expenses and disbursements	85,187.			
	b **Net investment income** (if negative, enter -0-)		118,372.		
	c **Adjusted net income** (if negative, enter -0-)			1,545,155.	

Part II Balance Sheets Attached schedules and amounts in the description column should be for end-of-year amounts only.

		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing	880,262.	179,384.	179,384.
	2 Savings and temporary cash investments			
	3 Accounts receivable 150,779.			
	Less: allowance for doubtful accounts	45,177.	150,779.	150,779.
	4 Pledges receivable			
	Less: allowance for doubtful accounts			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons			
	7 Other notes and loans receivable			
	Less: allowance for doubtful accounts			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges	17,102.	39,607.	39,607.
	10a Investments - U.S. and state government obligations			
	b Investments - corporate stock			
	c Investments - corporate bonds			
	11 Investments - land, buildings, and equipment: basis			
	Less: accumulated depreciation			
	12 Investments - mortgage loans			
	13 Investments - other STMT 7	1,782,058.	1,412,902.	1,742,260.
	14 Land, buildings, and equipment: basis 1,254,301.			
	Less: accumulated depreciation STMT 8 50,036.	45,379.	1,204,265.	1,204,265.
	15 Other assets (describe)			
	16 **Total assets** (to be completed by all filers - see the instructions. Also, see page 1, item I)	2,769,978.	2,986,937.	3,316,295.
Liabilities	17 Accounts payable and accrued expenses	62,062.	88,065.	
	18 Grants payable			
	19 Deferred revenue	97,030.	100,169.	
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable			
	22 Other liabilities (describe)			
	23 **Total liabilities** (add lines 17 through 22)	159,092.	188,234.	
Net Assets or Fund Balances	**Foundations that follow FASB ASC 958, check here** ☐ **and complete lines 24, 25, 29, and 30.**			
	24 Net assets without donor restrictions			
	25 Net assets with donor restrictions			
	Foundations that do not follow FASB ASC 958, check here ☒ **and complete lines 26 through 30.**			
	26 Capital stock, trust principal, or current funds	0.	0.	
	27 Paid-in or capital surplus, or land, bldg., and equipment fund	0.	0.	
	28 Retained earnings, accumulated income, endowment, or other funds	2,610,886.	2,798,703.	
	29 **Total net assets or fund balances**	2,610,886.	2,798,703.	
	30 **Total liabilities and net assets/fund balances**	2,769,978.	2,986,937.	

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year - Part II, column (a), line 29 (must agree with end-of-year figure reported on prior year's return)	1	2,610,886.
2	Enter amount from Part I, line 27a	2	85,187.
3	Other increases not included in line 2 (itemize) CHANGE IN UNREALIZED GAIN/LOSS	3	102,630.
4	Add lines 1, 2, and 3	4	2,798,703.
5	Decreases not included in line 2 (itemize)	5	0.
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 29	6	2,798,703.

Part IV Capital Gains and Losses for Tax on Investment Income

	(a) List and describe the kind(s) of property sold (for example, real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a	MORGAN STANLEY #1451 - SHORT TERM		09/01/24	09/30/24
b	MORGAN STANLEY #1451 - LONG-TERM		10/01/23	09/30/24
c				
d				
e				

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) ((e) plus (f) minus (g))
a	80,091.		77,727.	2,364.
b	462,259.		419,164.	43,095.
c				
d				
e				

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69.

	(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
a				2,364.
b				43,095.
c				
d				
e				

2	Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 / If (loss), enter -0- in Part I, line 7 }	2	45,459.
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). See instructions. If (loss), enter -0- in Part I, line 8	3	N/A

Part V Excise Tax Based on Investment Income (Section 4940(a), 4940(b), or 4948 - see instructions)

1a	Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary - see instructions)		1	1,645.
b	All other domestic foundations enter 1.39% (0.0139) of line 27b. Exempt foreign organizations, enter 4% (0.04) of Part I, line 12, col. (b)			
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)		2	0.
3	Add lines 1 and 2		3	1,645.
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)		4	0.
5	**Tax based on investment income.** Subtract line 4 from line 3. If zero or less, enter -0-		5	1,645.
6	Credits/Payments:			
a	2023 estimated tax payments and 2022 overpayment credited to 2023	6a 453.		
b	Exempt foreign organizations - tax withheld at source	6b 0.		
c	Tax paid with application for extension of time to file (Form 8868)	6c 0.		
d	Backup withholding erroneously withheld	6d 0.		
7	Total credits and payments. Add lines 6a through 6d		7	453.
8	Enter any **penalty** for underpayment of estimated tax. Check here ☐ if Form 2220 is attached		8	25.
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed**		9	1,217.
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid**		10	
11	Enter the amount of line 10 to be: **Credited to 2024 estimated tax** **Refunded**		11	

Part VI-A Statements Regarding Activities

			Yes	No
1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		X
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition	1b		X
	If the answer is "Yes" to **1a** or **1b**, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.			
c	Did the foundation file **Form 1120-POL** for this year?	1c		X
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: **(1)** On the foundation. $ 0. **(2)** On foundation managers. $ 0.			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. $ 0.			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.	2		X
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes	3		X
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year? N/A	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? STMT 9 STMT 10	5	X	
	If "Yes," attach the statement required by *General Instruction T.*			
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	X	
7	Did the foundation have at least $5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XIV	7	X	
8a	Enter the states to which the foundation reports or with which it is registered. See instructions. FL			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by *General Instruction G?* If "No," attach explanation	8b	X	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2023 or the tax year beginning in 2023? See the instructions for Part XIII. If "Yes," complete Part XIII	9		X
10	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	10		X
11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule. See instructions	11		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement. See instructions	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	X	

Website address WWW.PENSACOLASPORTS.ORG

14 The books are in care of THE FOUNDATION Telephone no. 850-475-4960
Located at 1000 COLLEGE BLVD, BUILDING 24, PENSACOLA, FL ZIP+4 32504

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of **Form 1041** - check here ☐
and enter the amount of tax-exempt interest received or accrued during the year 15 N/A

			Yes	No
16	At any time during calendar year 2023, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country	16		X

Part VI-B Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.		Yes	No
1a During the year, did the foundation (either directly or indirectly):			
(1) Engage in the sale or exchange, or leasing of property with a disqualified person?	1a(1)		X
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	1a(2)		X
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	1a(3)		X
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	1a(4)		X
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?	1a(5)		X
(6) Agree to pay money or property to a government official? (**Exception.** Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.)	1a(6)		X
b If any answer is "Yes" to 1a(1)-(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance? See instructions N/A	1b		
c Organizations relying on a current notice regarding disaster assistance, check here ☐			
d Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2023?	1d		X
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):			
a At the end of tax year 2023, did the foundation have any undistributed income (Part XII, lines 6d and 6e) for tax year(s) beginning before 2023?	2a		X
If "Yes," list the years _____, _____, _____, _____			
b Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement - see instructions.) N/A	2b		
c If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here. _____, _____, _____, _____			
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	3a		X
b If "Yes," did it have excess business holdings in 2023 as a result of **(1)** any purchase by the foundation or disqualified persons after May 26, 1969; **(2)** the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or **(3)** the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Form 4720, Schedule C, to determine if the foundation had excess business holdings in 2023.) N/A	3b		
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2023?	4b		X

Part VI-B Statements Regarding Activities for Which Form 4720 May Be Required *(continued)*

			Yes	No
5a	During the year, did the foundation pay or incur any amount to:			
	(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	5a(1)		X
	(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?	5a(2)		X
	(3) Provide a grant to an individual for travel, study, or other similar purposes?	5a(3)		X
	(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions	5a(4)		X
	(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?	5a(5)		X
b	If any answer is "Yes" to 5a(1)-(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance? See instructions N/A	5b		
c	Organizations relying on a current notice regarding disaster assistance, check here ☐			
d	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? N/A	5d		
	If "Yes," attach the statement required by Regulations section 53.4945-5(d).			
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	6a		X
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	6b		X
	If "Yes" to 6b, file Form 8870.			
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	7a		X
b	If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? N/A	7b		
8	Is the foundation subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year?	8		X

Part VII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, and foundation managers and their compensation.

(a) Name and address	**(b)** Title, and average hours per week devoted to position	**(c)** Compensation **(If not paid, enter -0-)**	**(d)** Contributions to employee benefit plans and deferred compensation	**(e)** Expense account, other allowances
SEE STATEMENT 11		225,000.	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1). If none, enter "NONE."

(a) Name and address of each employee paid more than $50,000	**(b)** Title, and average hours per week devoted to position	**(c)** Compensation	**(d)** Contributions to employee benefit plans and deferred compensation	**(e)** Expense account, other allowances
NONE				

Total number of other employees paid over $50,000 0

Part VII **Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors** *(continued)*

3 Five highest-paid independent contractors for professional services. If none, enter "NONE."

(a) Name and address of each person paid more than $50,000	(b) Type of service	(c) Compensation
NONE		

Total number of others receiving over $50,000 for professional services 0

Part VIII-A **Summary of Direct Charitable Activities**

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1 SEE STATEMENT 12	1,262,362.
2 SEE STATEMENT 13	409,132.
3	
4	

Part VIII-B **Summary of Program-Related Investments**

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.	Amount
1 N/A	
2	
All other program-related investments. See instructions.	
3	
Total. Add lines 1 through 3	0.

Part IX Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:			
a	Average monthly fair market value of securities		1a	2,368,387.
b	Average of monthly cash balances		1b	41,058.
c	Fair market value of all other assets (see instructions)		1c	
d	**Total** (add lines 1a, b, and c)		1d	2,409,445.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e 0.		
2	Acquisition indebtedness applicable to line 1 assets		2	0.
3	Subtract line 2 from line 1d		3	2,409,445.
4	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions)		4	36,142.
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3		5	2,373,303.
6	**Minimum investment return.** Enter 5% (0.05) of line 5		6	118,665.

Part X Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations, check here ☐ and do not complete this part.)

1	Minimum investment return from Part IX, line 6		1	118,665.
2a	Tax on investment income for 2023 from Part V, line 5	2a 1,645.		
b	Income tax for 2023. (This does not include the tax from Part V.)	2b		
c	Add lines 2a and 2b		2c	1,645.
3	Distributable amount before adjustments. Subtract line 2c from line 1		3	117,020.
4	Recoveries of amounts treated as qualifying distributions		4	0.
5	Add lines 3 and 4		5	117,020.
6	Deduction from distributable amount (see instructions)		6	0.
7	**Distributable amount** as adjusted. Subtract line 6 from line 5. Enter here and on Part XII, line 1		7	117,020.

Part XI Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:			
a	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26		1a	1,902,058.
b	Program-related investments - total from Part VIII-B		1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes		2	
3	Amounts set aside for specific charitable projects that satisfy the:			
a	Suitability test (prior IRS approval required)		3a	
b	Cash distribution test (attach the required schedule)		3b	
4	**Qualifying distributions.** Add lines 1a through 3b. Enter here and on Part XII, line 4		4	1,902,058.

Part XII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2022	(c) 2022	(d) 2023
1 Distributable amount for 2023 from Part X, line 7				117,020.
2 Undistributed income, if any, as of the end of 2023:				
a Enter amount for 2022 only			0.	
b Total for prior years: _____, _____, _____		0.		
3 Excess distributions carryover, if any, to 2023:				
a From 2018 877.				
b From 2019 26,146.				
c From 2020 704,104.				
d From 2021 1,348,859.				
e From 2022 1,372,321.				
f **Total** of lines 3a through e	3,452,307.			
4 Qualifying distributions for 2023 from Part XI, line 4: $ 1,902,058.				
a Applied to 2022, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2023 distributable amount				117,020.
e Remaining amount distributed out of corpus	1,785,038.			
5 Excess distributions carryover applied to 2023 (If an amount appears in column (d), the same amount must be shown in column (a).)	0.			0.
6 **Enter the net total of each column as indicated below:**				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	5,237,345.			
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
e Undistributed income for 2022. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2023. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2024				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions)	0.			
8 Excess distributions carryover from 2018 not applied on line 5 or line 7	877.			
9 **Excess distributions carryover to 2024.** Subtract lines 7 and 8 from line 6a	5,236,468.			
10 Analysis of line 9:				
a Excess from 2019 26,146.				
b Excess from 2020 704,104.				
c Excess from 2021 1,348,859.				
d Excess from 2022 1,372,321.				
e Excess from 2023 1,785,038.				

Part XIII Private Operating Foundations (see instructions and Part VI-A, question 9) N/A

1 a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2023, enter the date of the ruling .....

b Check box to indicate whether the foundation is a private operating foundation described in section ..... ☐ 4942(j)(3) or ☐ 4942(j)(5)

	Tax year	Prior 3 years			
	(a) 2023	(b) 2022	(c) 2021	(d) 2020	(e) Total
2 a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part IX for each year listed					
b 85% (0.85) of line 2a					
c Qualifying distributions from Part XI, line 4, for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon: a "Assets" alternative test - enter: (1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i) ...					
b "Endowment" alternative test - enter 2/3 of minimum investment return shown in Part IX, line 6, for each year listed					
c "Support" alternative test - enter: (1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part XIV Supplementary Information (Complete this part only if the foundation had $5,000 or more in assets at any time during the year-see instructions.)

1 **Information Regarding Foundation Managers:**

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than $5,000). (See section 507(d)(2).)

NONE

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.

NONE

2 **Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:**

Check here ☐ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc., to individuals or organizations under other conditions, complete items 2a, b, c, and d.

a The name, address, and telephone number or email address of the person to whom applications should be addressed:

LAURA MCCULLERS, 850-475-4960
1000 COLLEGE BLVD, BUILDING 24, PENSACOLA, FL 32504

b The form in which applications should be submitted and information and materials they should include:

PREAPPROVED FORM AT PENSACOLASPORTS.ORG

c Any submission deadlines:

NOVEMBER 1ST

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:

INVOLVEMENT IN LOCAL YOUTH SPORTS.

Part XIV Supplementary Information *(continued)*

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
AUBURN UNIVERSITY 349 S DONAHUE DR STE 200 AUBURN, AL 36830	NONE	501(C)(3)	SCHOLARSHIP	4,000.
BEST BASEBALL 4192 IRONWOOD DR GREENBRIER, TN 37073	NONE	501(C)(3)	SPORTS TOURISM GRANT AWARD	4,000.
CAPSTONE ADAPTIVE LEARNING & THERAPY CAPSTONE ADAPTIVE LEARNING & THERAPY PENSACOLA, FL 32501	NONE	501(C)(3)	DONATION	100.
EMERALD COAST NIT 555 E NINE MILE RD PENSACOLA, FL 32514	NONE	501(C)(3)	SPORTS TOURISM GRANT AWARD	1,500.
EMERALD COAST RUSH P.O. BOX 832 NICEVILLE, FL 32588	NONE	501(C)(3)	SPORTS TOURISM GRANT AWARD	6,638.
Total SEE CONTINUATION SHEET(S)			**3a**	230,567.
b *Approved for future payment*				
NONE				
Total			**3b**	0.

Part XV-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.	Unrelated business income		Excluded by section 512, 513, or 514		(e)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	Related or exempt function income
1 Program service revenue:					
a PROGRAM REVENUES					479,341.
b MEMBERSHIP DUES					9,985.
c ESCAMBIA CO. TOURIST					
d DEVELOPEMENT CONTRACT					1,313,990.
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities			14	85,933.	
5 Net rental income or (loss) from real estate:					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory			18	42,599.	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue:					
a SUBLEASE					6,163.
b					
c					
d					
e					
12 Subtotal. Add columns (b), (d), and (e)		0.		128,532.	1,809,479.
13 **Total.** Add line 12, columns (b), (d), and (e)					13 1,938,011.

(See worksheet in line 13 instructions to verify calculations.)

Part XV-B Relationship of Activities to the Accomplishment of Exempt Purposes

Line No.	Explain below how each activity for which income is reported in column (e) of Part XV-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes).
1A	ENTRY FEES FOR EVENTS MANAGED AND MARKETED BY PENSACOLA SPORTS ASSOCIATION IS A PRIMARY METHOD FOR THE ORGANIZATION TO PROMOTE ITS MISSION OF ENCOURAGING PHYSICAL FITNESS AND SPORTS TOURISM.
1B	MEMBERSHIP DUES ENCOURAGE PARTICIPATION IN LOCAL SPORTING AND RUNNING EVENTS, FURTHERING PSA'S EXEMPT PURPOSE TO ENHANCE HEALTH AND ECONOMIC DEVELOPMENT IN THE PENSACOLA COMMUNITY.
1C	THE ESCAMBIA COUNTY TOURIST DEVELOPMENT CONTRACT ALLOWS FOR THE COUNTY TO DISBURSE COUNTY TAX MONIES TO THE ORGANIZATION TO PROMOTE TOURISM IN PENSACOLA AND SURROUNDING AREAS. THIS IS A MAJOR COMPONENT OF THE MISSION OF PSA.
11A	TELEPHONE AND UTILITIES REIMBURSEMENT INCOME FOR SPORTS MARKETING ACTIVITY.

Part XVI Information Regarding Transfers to and Transactions and Relationships With Noncharitable Exempt Organizations

			Yes	No
1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a	Transfers from the reporting foundation to a noncharitable exempt organization of:			
	(1) Cash	1a(1)		X
	(2) Other assets	1a(2)		X
b	Other transactions:			
	(1) Sales of assets to a noncharitable exempt organization	1b(1)		X
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)		X
	(3) Rental of facilities, equipment, or other assets	1b(3)		X
	(4) Reimbursement arrangements	1b(4)		X
	(5) Loans or loan guarantees	1b(5)		X
	(6) Performance of services or membership or fundraising solicitations	1b(6)		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		X

d If the answer to any of the above is "Yes," complete the following schedule. Column **(b)** should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column **(d)** the value of the goods, other assets, or services received.

(a) Line no.	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements
		N/A	

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

b If "Yes," complete the following schedule.

(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer or trustee | Date | PRESIDENT Title

May the IRS discuss this return with the preparer shown below? See instr. ☒ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self- employed	PTIN
CLAIRE C. DUREN, CPA		07/19/25		P01577924

Firm's name WARREN AVERETT, LLC | Firm's EIN 45-4084437

Firm's address 350 W CEDAR STREET, SUITE 400 PENSACOLA, FL 32502 | Phone no. 850-435-7400

Part XIV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
EMERALD COAST TENNIS 777 BAY DR NICEVILLE, FL 32578	NONE	501(C)(3)	DONATION	10,000.
ESCAMBIA WESTGATE CENTER 10050 ASHTON BROSNAHAM D PENSACOLA, FL 32534	NONE	501(C)(3)	DONATION	100.
FIRST TEE GULF COAST 3924 W NAVY BLVD PENSACOLA, FL 32507	NONE	501(C)(3)	COMMUNITY GRANT AWARD	8,500.
GOLDEN ELITE TRACK AND FIELD CLUB PO BOX 1171 GONZALEZ, FL 32533	NONE	501(C)(3)	DONATION	500.
GOLDEN ELITE TRACK CLUB PO BOX 1171 GONZALEZ, FL 32560	NONE	501(C)(3)	COMMUNITY GRANT AWARD	5,000.
GULF BREEZE FIRE DEPARTMENT 315 FAIRPOINT DR, GULF BREEZE, FL 32561	NONE	501(C)(3)	DONATION	1,000.
GULF BREEZE SERTOMA CLUB, INC 1333 COLLEGE PKWY BOX 108 GULF BREEZE, FL 32563	NONE	501(C)(3)	DONATION	1,000.
KEEPING ABREAST FOUNDATION P.O. BOX 10812 PENSACOLA, FL 32504	NONE	501(C)(3)	DONATION	360.
KIDS & CLAYS FOUNDATION P.O.BOX 8833 MICHIGAN CITY, IN 46361	NONE	501(C)(3)	DONATION	100.
NORTHWEST FLORIDA PROFESSIONAL BASEBALL 351 W CEDAR STREET PENSACOLA, FL 32502	NONE	501(C)(3)	SPORTS TOURISM GRANT AWARD	4,010.
Total from continuation sheets				214,329.

Part XIV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
NORTHWEST FLORIDA SPORTS 351 W CEDAR STREET PENSACOLA, FL 32502	NONE	501(C)(3)	SPORTS TOURISM GRANT AWARD	3,000.
NOTRE DAME OF MARYLAND UNIVERISTY 4701 N CHARLES ST BALTIMORE, MD 21210	NONE	501(C)(3)	SCHOLARSHIP	500.
OPTIMIST CLUB OF GULF BREEZE 112 WINDSOR PLACE GULF BREEZE, FL 32561	NONE	501(C)(3)	DONATION	1,000.
P & T PRODUCTIONS, LLC 3451 BAYOU BLVD PENSACOLA, FL 32503	NONE	501(C)(3)	SPORTS TOURISM GRANT AWARD	12,919.
PAR FOUR CHARITIES, INC PO BOX 17273 PENSACOLA, FL 32522	NONE	501(C)(3)	DONATION	150.
PENSACOLA BEACH HOCKEY LEAGUE 920 VIA DE LUNA DR GULF BREEZE, FL 32561	NONE	501(C)(3)	COMMUNITY GRANT AWARD	500.
PENSACOLA BEACH WORLD SERIES 555 E NINE MILE RD PENSACOLA, FL 32514	NONE	501(C)(3)	SPORTS TOURISM GRANT AWARD	7,500.
PENSACOLA DOG FANCIERS ASSOCIATION 1850 N 9TH AVE PENSACOLA, FL 32503	NONE	501(C)(3)	SPORTS TOURISM GRANT AWARD	2,500.
PENSACOLA FUTBOL CLUB 10350 ASHTON BROSNAHAM DR RD PENSACOLA, FL 35234	NONE	501(C)(3)	SPORTS TOURISM GRANT AWARD	15,000.
PENSACOLA STATE COLLEGE 1000 COLLEGE BLVD PENSACOLA, FL 32504	NONE	501(C)(3)	SPORTS TOURISM GRANT AWARD	128,950.
Total from continuation sheets				

Part XIV Supplementary Information

3 Grants and Contributions Paid During the Year (Continuation)

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
PENSACOLA ULTIMATE LEAGUE 3433 W GONZALEZ ST PENSACOLA, FL 32505	NONE	501(C)(3)	COMMUNITY GRANT AWARD	500.
PILLARS FOR PROMISE INC 1048 FORT PICKENS ROAD PENSACOLA, FL 32561	NONE	501(C)(3)	DONATION	100.
SICKLE CELL DISEASE ASSOCIATION OF AMERICA INC. 1453 SPRINGHILL AVE MOBILE, AL 36604	NONE	501(C)(3)	DONATION	200.
THE ARC GATEWAY FOUNDATION 916 EAST FAIRFIELD DR PENSACOLA, FL 32503		501(C)(3)	DONATION	2,500.
UNIVERSITY OF NORTH FLORIDA 1 UNF DR JACKSONVILLE, FL 32224	NONE	501(C)(3)	SCHOLARSHIP	4,000.
USSSA BEACH ELITE 555 E NINE MILE RD PENSACOLA, FL 32514	NONE	501(C)(3)	SPORTS TOURISM GRANT AWARD	2,500.
VARSITY SPIRIT 6745 LENOX CENTER MEMPHIS, TN 38115	NONE	501(C)(3)	SPORTS TOURISM GRANT AWARD	1,000.
WASHINGTON HIGH SCHOOL SOFTBALL TEAM 6000 COLLEGE PKWY PENSACOLA, FL 32504	NONE	501(C)(3)	DONATION	440.
WOMEN'S CLUB OF PENSACOLA 1551 E HEINBERG ST PENSACOLA, FL 32502	NONE	501(C)(3)	DONATION	500.
Total from continuation sheets				

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Name of the organization
PENSACOLA SPORTS ASSOCIATION, INC. F/K/A
PENSACOLA SPORTS ASSOCIATION FOUNDATION

Employer identification number
59-2113050

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	☐ 501(c)( ) (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	☐ 527 political organization
Form 990-PF	☒ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year ..... $ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization
PENSACOLA SPORTS ASSOCIATION, INC. F/K/A
PENSACOLA SPORTS ASSOCIATION FOUNDATION

Employer identification number
59-2113050

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	PUBLIX SUPER MARKETS, INC. 9786 W. BEAVER STREET JACKSONVILLE, FL 32220	$ 17,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	LEWIS BEAR COMPANY 6120 ENTERPRISE DRIVE PENSACOLA, FL 32505	$ 15,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3	COX COMMUNICATIONS 3405 MCLEMORE DRIVE PENSACOLA, FL 32514	$ 12,500.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
4	ADOOR REAL STATE 401 E CHASE ST #100 PENSACOLA, FL 32502	$ 30,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
5	ENGINEERED COOLING SERVICES 2801 N DAVIS HWY PENSACOLA, FL 32503	$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
6	APPLEYARD AGENCY 4400 BAYOU BLVD SUITE 11 PENSACOLA, FL 32503	$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization
PENSACOLA SPORTS ASSOCIATION, INC. F/K/A
PENSACOLA SPORTS ASSOCIATION FOUNDATION

Employer identification number
59-2113050

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	RUNNING WILD 3012 E CERVANTES ST. PENSACOLA, FL 32503	$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
8	RYAN AND CAITLIN PATTON 144 CEVALLOS ST. PENSACOLA, FL 32502	$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
9	PUBLIX SUPER MARKETS, INC. 9786 W. BEAVER STREET JACKSONVILLE, FL 32220	$ 7,500.	Person [ ] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)
10	PRIME 7201 INTERMODAL DRIVE, SUITE A LOUISVILLE, KY 40258	$ 15,000.	Person [ ] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)
11	ICE FLYERS 201 EAST GREGORY STREET PENSACOLA, FL 32502	$ 5,000.	Person [ ] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)
12	LEWIS BEAR COMPANY 6120 ENTERPRISE DRIVE PENSACOLA, FL 32505	$ 8,000.	Person [ ] Payroll [ ] Noncash [X] (Complete Part II for noncash contributions.)

Name of organization
PENSACOLA SPORTS ASSOCIATION, INC. F/K/A
PENSACOLA SPORTS ASSOCIATION FOUNDATION

Employer identification number
59-2113050

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
13	FLEET FEET 236 W GARDEN ST. SUITE 1 PENSACOLA, FL 32502	$ 7,500.	Person ☐ Payroll ☐ Noncash ☒ (Complete Part II for noncash contributions.)
14	FLORIDA SPORTS FOUNDATION 101 N MONROE ST #1000 TALLAHASSEE, FL 32301	$ 45,004.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
15	ESCAMBIA COUNTY SHERIFF'S OFFICE 1700 W LEONARD ST PENSACOLA, FL 32501	$ 5,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization
PENSACOLA SPORTS ASSOCIATION, INC. F/K/A
PENSACOLA SPORTS ASSOCIATION FOUNDATION

Employer identification number
59-2113050

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
9	BEVERAGES	$ 7,500.	02/03/24
10	BEVERAGES	$ 15,000.	02/03/24
11	SEASON TICKETS & ACTIVATIONS	$ 5,000.	02/03/24
12	BEVERAGES	$ 8,000.	02/03/24
13	AWARDS	$ 7,500.	02/03/24
		$	

Name of organization
PENSACOLA SPORTS ASSOCIATION, INC. F/K/A
PENSACOLA SPORTS ASSOCIATION FOUNDATION

Employer identification number
59-2113050

Part III **Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e) and** the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this info. once.) $_____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

Form **2220**

Department of the Treasury
Internal Revenue Service

Underpayment of Estimated Tax by Corporations

Attach to the corporation's tax return. FORM 990-PF

Go to www.irs.gov/Form2220 for instructions and the latest information.

OMB No. 1545-0123

2023

Name: PENSACOLA SPORTS ASSOCIATION, INC. F/K/A PENSACOLA SPORTS ASSOCIATION FOUNDATION

Employer identification number: 59-2113050

Note: Generally, the corporation is not required to file Form 2220 (see Part II below for exceptions) because the IRS will figure any penalty owed and bill the corporation. However, the corporation may still use Form 2220 to figure the penalty. If so, enter the amount from page 2, line 38, on the estimated tax penalty line of the corporation's income tax return, but **do not** attach Form 2220.

Part I Required Annual Payment

1	Total tax (see instructions)	1	1,645.
2a	Personal holding company tax (Schedule PH (Form 1120), line 26) included on line 1 — 2a		
b	Look-back interest included on line 1 under section 460(b)(2) for completed long-term contracts or section 167(g) for depreciation under the income forecast method — 2b		
c	Credit for federal tax paid on fuels (see instructions) — 2c		
d	**Total.** Add lines 2a through 2c	2d	
3	Subtract line 2d from line 1. If the result is less than $500, **do not** complete or file this form. The corporation does not owe the penalty	3	1,645.
4	Enter the tax shown on the corporation's 2022 income tax return. See instructions. **Caution:** If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 3 on line 5	4	998.
5	**Required annual payment.** Enter the **smaller** of line 3 or line 4. If the corporation is required to skip line 4, enter the amount from line 3	5	998.

Part II Reasons for Filing - Check the boxes below that apply. If any boxes are checked, the corporation **must** file Form 2220 even if it does not owe a penalty. See instructions.

6 ☐ The corporation is using the adjusted seasonal installment method.

7 ☐ The corporation is using the annualized income installment method.

8 ☐ The corporation is a "large corporation" figuring its first required installment based on the prior year's tax.

Part III Figuring the Underpayment

		(a)	(b)	(c)	(d)
9	**Installment due dates.** Enter in columns (a) through (d) the 15th day of the 4th (**Form 990-PF filers:** Use 5th month), 6th, 9th, and 12th months of the corporation's tax year	02/15/24	03/15/24	06/15/24	09/15/24
10	**Required installments.** If the box on line 6 and/or line 7 above is checked, enter the amounts from Sch A, line 38. If the box on line 8 (but not 6 or 7) is checked, see instructions for the amounts to enter. If none of these boxes are checked, enter 25% (0.25) of line 5 above in each column	250.	249.	250.	249.
11	Estimated tax paid or credited for each period. For column (a) only, enter the amount from line 11 on line 15. See instructions	453.			
	Complete lines 12 through 18 of one column before going to the next column.				
12	Enter amount, if any, from line 18 of the preceding column		203.		
13	Add lines 11 and 12		203.		
14	Add amounts on lines 16 and 17 of the preceding column			46.	296.
15	Subtract line 14 from line 13. If zero or less, enter -0-	453.	203.	0.	0.
16	If the amount on line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0-		0.	46.	
17	**Underpayment.** If line 15 is less than or equal to line 10, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18		46.	250.	249.
18	**Overpayment.** If line 10 is less than line 15, subtract line 10 from line 15. Then go to line 12 of the next column	203.			

Go to Part IV on page 2 to figure the penalty. Do not go to Part IV if there are no entries on line 17 - no penalty is owed.

Part IV Figuring the Penalty

		(a)	(b)	(c)	(d)
19 Enter the date of payment or the 15th day of the 4th month after the close of the tax year, whichever is earlier. **(C corporations with tax years ending June 30 and S corporations:** Use 3rd month instead of 4th month. **Form 990-PF and Form 990-T filers:** Use 5th month instead of 4th month.) See instructions	19				
20 Number of days from due date of installment on line 9 to the date shown on line 19	20				
21 Number of days on line 20 after 4/15/2023 and before 7/1/2023	21				
22 Underpayment on line 17 x Number of days on line 21 / 365 x 7% (0.07)	22	$	$	$	$
23 Number of days on line 20 after 6/30/2023 and before 10/1/2023	23				
24 Underpayment on line 17 x Number of days on line 23 / 365 x 7% (0.07)	24	$	$	$	$
25 Number of days on line 20 after 9/30/2023 and before 1/1/2024	25				
26 Underpayment on line 17 x Number of days on line 25 / 365 x 8% (0.08)	26	$	$	$	$
27 Number of days on line 20 after 12/31/2023 and before 4/1/2024	27	SEE ATTACHED WORKSHEET			
28 Underpayment on line 17 x Number of days on line 27 / 366 x 8% (0.08)	28	$	$	$	$
29 Number of days on line 20 after 3/31/2024 and before 7/1/2024	29				
30 Underpayment on line 17 x Number of days on line 29 / 366 x *%	30	$	$	$	$
31 Number of days on line 20 after 6/30/2024 and before 10/1/2024	31				
32 Underpayment on line 17 x Number of days on line 31 / 366 x *%	32	$	$	$	$
33 Number of days on line 20 after 9/30/2024 and before 1/1/2025	33				
34 Underpayment on line 17 x Number of days on line 33 / 366 x *%	34	$	$	$	$
35 Number of days on line 20 after 12/31/2024 and before 3/16/2025	35				
36 Underpayment on line 17 x Number of days on line 35 / 365 x *%	36	$	$	$	$
37 Add lines 22, 24, 26, 28, 30, 32, 34, and 36	37	$	$	$	$

38 Penalty. Add columns (a) through (d) of line 37. Enter the total here and on Form 1120, line 34; or the comparable line for other income tax returns ..... 38 $ 25.

* Use the penalty interest rate for each calendar quarter, which the IRS will determine during the first month in the preceding quarter. These rates are published quarterly in an IRS News Release and in a revenue ruling in the Internal Revenue Bulletin. To obtain this information on the Internet, access the IRS website at **www.irs.gov**. You can also call 800-829-4933 to get interest rate information.

FORM 990-PF
UNDERPAYMENT OF ESTIMATED TAX WORKSHEET

Name(s)	Identifying Number
PENSACOLA SPORTS ASSOCIATION, INC. F/K/A PENSACOLA SPORTS ASSOCIATION FOUNDATION	59-2113050

(A) *Date	(B) Amount	(C) Adjusted Balance Due	(D) Number Days Balance Due	(E) Daily Penalty Rate	(F) Penalty
		-0-			
02/15/24	250.	250.			
02/15/24	-453.	-203.			
03/15/24	249.	46.	92	.000218579	1.
06/15/24	250.	296.	92	.000218579	6.
09/15/24	249.	545.	107	.000218579	13.
12/31/24	0.	545.	46	.000191781	5.

Penalty Due (Sum of Column F). ..... 25.

* Date of estimated tax payment, withholding credit date or installment due date.

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 1

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME
MORGAN STANLEY #1451	85,933.	0.	85,933.	85,933.	85,933.
TO PART I, LINE 4	85,933.	0.	85,933.	85,933.	85,933.

FORM 990-PF GAIN OR (LOSS) FROM SALE OF ASSETS STATEMENT 2

(A) DESCRIPTION OF PROPERTY	MANNER ACQUIRED	DATE ACQUIRED	DATE SOLD
MORGAN STANLEY #1451 - SHORT TERM		09/01/24	09/30/24

(B) GROSS SALES PRICE	(C) COST OR OTHER BASIS	(D) EXPENSE OF SALE	(E) DEPREC.	(F) GAIN OR LOSS
80,091.	77,727.	0.	0.	2,364.

(A) DESCRIPTION OF PROPERTY	MANNER ACQUIRED	DATE ACQUIRED	DATE SOLD
MORGAN STANLEY #1451 - LONG-TERM		10/01/23	09/30/24

(B) GROSS SALES PRICE	(C) COST OR OTHER BASIS	(D) EXPENSE OF SALE	(E) DEPREC.	(F) GAIN OR LOSS
462,259.	419,164.	0.	0.	43,095.

(A) DESCRIPTION OF PROPERTY	MANNER ACQUIRED	DATE ACQUIRED	DATE SOLD
5 TON AIR HANDLER	PURCHASED	01/13/23	09/30/24

(B) GROSS SALES PRICE	(C) COST OR OTHER BASIS	(D) EXPENSE OF SALE	(E) DEPREC.	(F) GAIN OR LOSS
0.	4,400.	0.	1,540.	-2,860.

NET GAIN OR LOSS FROM SALE OF ASSETS	42,599.
CAPITAL GAINS DIVIDENDS FROM PART IV	0.
TOTAL TO FORM 990-PF, PART I, LINE 6A	42,599.

FORM 990-PF OTHER INCOME STATEMENT 3

DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME
PROGRAM REVENUES	479,341.	0.	479,341.
MEMBERSHIP DUES	9,985.	0.	9,985.
ESCAMBIA CO. TOURIST DEVELOPEMENT CONTRACT	1,313,990.	0.	1,313,990.
SUBLEASE	6,163.	0.	6,163.
TOTAL TO FORM 990-PF, PART I, LINE 11	1,809,479.	0.	1,809,479.

FORM 990-PF ACCOUNTING FEES STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING FEES	17,500.	0.	0.	17,500.
TO FORM 990-PF, PG 1, LN 16B	17,500.	0.	0.	17,500.

FORM 990-PF OTHER PROFESSIONAL FEES STATEMENT 5

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FEES FOR SERVICES	88,823.	13,020.	-28.	75,831.
TO FORM 990-PF, PG 1, LN 16C	88,823.	13,020.	-28.	75,831.

FORM 990-PF OTHER EXPENSES STATEMENT 6

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST-MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ADVERTISING	290,654.	0.	3,323.	287,331.
CONFERENCES	49,241.	0.	22,438.	26,803.
EQUIPMENT RENTAL	35,176.	0.	0.	35,176.
INSURANCE	26,054.	0.	26,054.	0.
MISCELLANEOUS	11,417.	0.	10,972.	445.
OFFICE EXPENSE	86,443.	0.	53,966.	32,477.
OVERHEAD ALLOCATION	0.	0.	-77,633.	77,633.
PRIZES & AWARDS	161,935.	0.	0.	161,935.
SUPPLIES	48,408.	0.	0.	48,408.
TOURIST DEVELOPMENT HOUSING	366,603.	0.	0.	366,603.
BANK FEES	180.	0.	180.	0.
MEMBERSHIP EXPENSES	56,211.	0.	0.	56,211.
LONG-TERM LOSS FROM TRADE OR BUSINESS PROPERTY			-2,860.	
TO FORM 990-PF, PG 1, LN 23	1,132,322.	0.	36,440.	1,093,022.

FORM 990-PF OTHER INVESTMENTS STATEMENT 7

DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
MORGAN STANLEY INVESTMENTS	FMV	1,412,902.	1,742,260.
TOTAL TO FORM 990-PF, PART II, LINE 13		1,412,902.	1,742,260.

FORM 990-PF DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT STATEMENT 8

DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
2016 FOR TRANSIT CARGO VAN T-250	28,923.	10,123.	18,800.
2003 CHEVROLET TRUCK	8,933.	6,551.	2,382.
2016 FORD F-150	22,690.	17,018.	5,672.
TRAILER 16FT UTILITY	2,988.	1,993.	995.
SQUARE TERMINAL	348.	116.	232.
COMPUTER	899.	300.	599.
BUILDING 24	1,131,365.	12,571.	1,118,794.
OFFICE FURNITURE	57,436.	1,368.	56,068.
TOTAL TO FM 990-PF, PART II, LN 14	1,253,582.	50,040.	1,203,542.

FORM 990-PF STATEMENT CONCERNING LIQUIDATION, TERMINATION, ETC. - PART VI-A, LINE 5 STATEMENT 9

EXPLANATION

ON JULY 1, 2022, THE ORGANIZATION NOTIFIED THE IRS OF ITS INTENTION TO TERMINATE ITS PRIVATE FOUNDATION STATUS UNDER INTERNAL REVENUE CODE SECTION 507(B)(1)(B) DURING THE 60-MONTH WINDOW BEGINNING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2026. THE ORGANIZATION INTENDS TO OPERATE AS A PUBLIC CHARITY DESCRIBED IN IRC SECTION 509(A)(1) AND 170(B)(1)(A)(VI) DURING THE 60-MONTH PERIOD.

FORM 990-PF DISSOLUTION STATEMENT STATEMENT 10

NAME OF RECIPIENT

N/A

ADDRESS OF RECIPIENT

1000 COLLEGE BLVD, BUILDING 24
PENSACOLA, FL 32504

FAIR MARKET VALUE OF ASSETS

EXPLANATION OF DISTRIBUTED ASSETS

THE ORGANIZATION WILL CONTINUE AFTER THE 60-MONTH WINDOW AS A PUBLIC CHARITY.

FORM 990-PF PART VII - LIST OF OFFICERS, DIRECTORS TRUSTEES AND FOUNDATION MANAGERS STATEMENT 11

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN-SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
LAURA MCCULLERS 1000 COLLEGE BLVD, BUILDING 24 PENSACOLA, FL 32504	DIRECTOR OF OPERATIONS 40.00	80,000.	0.	0.
KATIE MCPHAIL 1000 COLLEGE BLVD, BUILDING 24 PENSACOLA, FL 32504	VICE CHAIR TDC AFFAIRS 2.00	0.	0.	0.
JIM BERAN 1000 COLLEGE BLVD, BUILDING 24 PENSACOLA, FL 32504	PAST CHAIRMAN 2.00	0.	0.	0.
DOUGLAS BATES 1000 COLLEGE BLVD, BUILDING 24 PENSACOLA, FL 32504	CHAIRMAN 2.00	0.	0.	0.
BROOKE FORESTER 1000 COLLEGE BLVD, BUILDING 24 PENSACOLA, FL 32504	VICE CHAIR SPORTS EVENTS 2.00	0.	0.	0.
DANIEL HERMAN 1000 COLLEGE BLVD, BUILDING 24 PENSACOLA, FL 32504	VICE CHAIR FINANCE 2.00	0.	0.	0.
ROBBY RUSHING 1000 COLLEGE BLVD, BUILDING 24 PENSACOLA, FL 32504	VICE CHAIR LEGAL AFFAIRS 2.00	0.	0.	0.
PACO BURRELL 1000 COLLEGE BLVD, BUILDING 24 PENSACOLA, FL 32504	MEMBER 2.00	0.	0.	0.
WILL MOORE 1000 COLLEGE BLVD, BUILDING 24 PENSACOLA, FL 32504	CHAIRMEN-ELECT 2.00	0.	0.	0.
HAL MAJOR 1000 COLLEGE BLVD, BUILDING 24 PENSACOLA, FL 32504	VICE CHAIR AUDIT 2.00	0.	0.	0.

MICHAEL CAPPS 1000 COLLEGE BLVD, BUILDING 24 PENSACOLA, FL 32504	MEMBER 2.00	0.	0.	0.
MICHAEL CLARKE 1000 COLLEGE BLVD, BUILDING 24 PENSACOLA, FL 32504	VICE CHAIR- FACILITY DEVELOPMENT 2.00	0.	0.	0.
CHARLES GHEEN 1000 COLLEGE BLVD, BUILDING 24 PENSACOLA, FL 32504	MEMBER 2.00	0.	0.	0.
JONATHAN GRIFFITH 1000 COLLEGE BLVD, BUILDING 24 PENSACOLA, FL 32504	MEMBER 2.00	0.	0.	0.
MEGAN FREDERICK 1000 COLLEGE BLVD, BUILDING 24 PENSACOLA, FL 32504	MEMBER 2.00	0.	0.	0.
CAM JOHNSON 1000 COLLEGE BLVD, BUILDING 24 PENSACOLA, FL 32504	MEMBER 2.00	0.	0.	0.
RHEA KESSLER 1000 COLLEGE BLVD, BUILDING 24 PENSACOLA, FL 32504	MEMBER 2.00	0.	0.	0.
BRYAN LEWALLYN 1000 COLLEGE BLVD, BUILDING 24 PENSACOLA, FL 32504	MEMBER 2.00	0.	0.	0.
BILL HAMILTON 1000 COLLEGE BLVD, BUILDING 24 PENSACOLA, FL 32504	MEMBER 2.00	0.	0.	0.
PATTI MOHAN 1000 COLLEGE BLVD, BUILDING 24 PENSACOLA, FL 32504	MEMBER 2.00	0.	0.	0.
JOHN PANYKO 1000 COLLEGE BLVD, BUILDING 24 PENSACOLA, FL 32504	MEMBER 2.00	0.	0.	0.
MITESH PATEL 1000 COLLEGE BLVD, BUILDING 24 PENSACOLA, FL 32504	MEMBER 2.00	0.	0.	0.

SHENNA PAYNE 1000 COLLEGE BLVD, BUILDING 24 PENSACOLA, FL 32504	MEMBER 2.00	0.	0.	0.
MICHAEL RHODES 1000 COLLEGE BLVD, BUILDING 24 PENSACOLA, FL 32504	MEMBER 2.00	0.	0.	0.
JEFF ROGERS 1000 COLLEGE BLVD, BUILDING 24 PENSACOLA, FL 32504	MEMBER 2.00	0.	0.	0.
NORM ROSS 1000 COLLEGE BLVD, BUILDING 24 PENSACOLA, FL 32504	MEMBER 2.00	0.	0.	0.
TED ROY 1000 COLLEGE BLVD, BUILDING 24 PENSACOLA, FL 32504	MEMBER 2.00	0.	0.	0.
DAVE SCOTT 1000 COLLEGE BLVD, BUILDING 24 PENSACOLA, FL 32504	MEMBER 2.00	0.	0.	0.
KEVIN SLUDER 1000 COLLEGE BLVD, BUILDING 24 PENSACOLA, FL 32504	MEMBER 2.00	0.	0.	0.
JOE TYLER 1000 COLLEGE BLVD, BUILDING 24 PENSACOLA, FL 32504	MEMBER 2.00	0.	0.	0.
HARRIS TURNER 1000 COLLEGE BLVD, BUILDING 24 PENSACOLA, FL 32504	MEMBER 2.00	0.	0.	0.
JACK WILLIAMS 1000 COLLEGE BLVD, BUILDING 24 PENSACOLA, FL 32504	MEMBER 2.00	0.	0.	0.
WILLIAM PALMER 1000 COLLEGE BLVD, BUILDING 24 PENSACOLA, FL 32504	PRESIDENT/CEO 40.00	145,000.	0.	0.
TOTALS INCLUDED ON 990-PF, PAGE 6, PART VII		225,000.	0.	0.

FORM 990-PF SUMMARY OF DIRECT CHARITABLE ACTIVITIES STATEMENT 12

ACTIVITY ONE

THE ORGANIZATION SHOWCASES THE UNIQUE ASSETS OF THE NORTHWEST FLORIDA REGION BY MANAGING ATHLETIC EVENTS INCLUDING THE PENSACOLA DOUBLE BRIDGE RUN, THE BUD LIGHT CHARITY TENNIS CHALLENGE AND THE PENSACOLA HIGH SCHOOL ALL-STAR SERIES.

	EXPENSES
TO FORM 990-PF, PART VIII-A, LINE 1	1,262,362.

FORM 990-PF SUMMARY OF DIRECT CHARITABLE ACTIVITIES STATEMENT 13

ACTIVITY TWO

THE ORGANIZATION IS COMMITTED TO GROWING THE HEALTH OF THE LOCAL ECONOMY THROUGH PROMOTION OF SPORTS TOURISM. PSA WORKS WITH EVENT PROMOTERS LOCALLY AND NATIONALLY TO GENERATE REVENUE FOR THE COMMUNITY.

	EXPENSES
TO FORM 990-PF, PART VIII-A, LINE 2	409,132.

2023 DEPRECIATION AND AMORTIZATION REPORT

FORM 990-PF PAGE 1 990-PF

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
	OTHER														
1	2016 FOR TRANSIT CARGO VAN T-250	01/04/23	SL	5.00		16	28,923.				28,923.	4,338.		5,785.	10,123.
2	2003 CHEVROLET TRUCK	01/27/21	SL	5.00		16	8,933.				8,933.	4,764.		1,787.	6,551.
3	2016 FORD F-150	01/14/21	SL	5.00		16	22,690.				22,690.	12,480.		4,538.	17,018.
4	TRAILER 16FT UTILITY	05/18/21	SL	5.00		16	2,988.				2,988.	1,395.		598.	1,993.
6	SQUARE TERMINAL	01/17/23	SL	5.00		16	348.				348.	46.		70.	116.
7	COMPUTER	02/02/23	SL	5.00		16	899.				899.	120.		180.	300.
8	BUILDING 24	07/22/24	SL	15.00		16	1,131,365.				1,131,365.			12,571.	12,571.
9	OFFICE FURNITURE	07/24/24	SL	7.00		16	57,436.				57,436.			1,368.	1,368.
10	(D)5 TON AIR HANDLER	01/23/23	SL	5.00		16	4,400.				4,400.	660.		880.	1,540.
	* 990-PF PG 1 TOTAL OTHER						1,257,982.				1,257,982.	23,803.		27,777.	51,580.
	* GRAND TOTAL 990-PF PG 1 DEPR						1,257,982.				1,257,982.	23,803.		27,777.	51,580.
	CURRENT YEAR ACTIVITY														
	BEGINNING BALANCE						69,181.			0.	69,181.	23,803.			37,641.
	ACQUISITIONS						1,188,801.			0.	1,188,801.	0.			13,939.
	DISPOSITIONS/RETIRED						4,400.			0.	4,400.	660.			1,540.
	ENDING BALANCE						1,253,582.			0.	1,253,582.	23,143.			50,040.

328111 04-01-23

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2023 DEPRECIATION AND AMORTIZATION REPORT

FORM 990-PF PAGE 1 990-PF

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
	ENDING ACCUM DEPR LESS DISPOSITIONS											50,040.			
	ENDING BOOK VALUE											1,203,542.			

328111 04-01-23

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

Form **8868**
(Rev. January 2024)

Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return or Excise Taxes Related to Employee Benefit Plans

File a separate application for each return.
Go to www.irs.gov/Form8868 for the latest information.

OMB No. 1545-0047

Electronic filing (e-file). You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Part I - Identification

Type or Print

File by the due date for filing your return. See instructions.

Name of exempt organization, employer, or other filer, see instructions.
PENSACOLA SPORTS ASSOCIATION, INC. F/K/A
PENSACOLA SPORTS ASSOCIATION FOUNDATION

Taxpayer identification number (TIN)
59-2113050

Number, street, and room or suite no. If a P.O. box, see instructions.
1000 COLLEGE BLVD, BUILDING 24

City, town or post office, state, and ZIP code. For a foreign address, see instructions.
PENSACOLA, FL 32504

Enter the Return Code for the return that this application is for (file a separate application for each return) 04

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08		

- After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.
- If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name _____
Plan Number _____
Plan Year Ending (MM/DD/YYYY)

Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)

The books are in the care of THE FOUNDATION
1000 COLLEGE BLVD, BUILDING 24 - PENSACOLA, FL 32504

Telephone No. 850-475-4960 Fax No. _____

- If the organization does not have an office or place of business in the United States, check this box ..... ☐
- If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ..... ☐. If it is for part of the group, check this box ..... ☐ and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until AUGUST 15, 20 25, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

☐ calendar year 20 _____ or
☒ tax year beginning OCT 1, 20 23, and ending SEP 30, 20 24

2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period

3a	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	**3a**	$	0.
b	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	**3b**	$	453.
c	**Balance due.** Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	**3c**	$	0.

For Privacy Act and Paperwork Reduction Act Notice, see instructions. Form **8868** (Rev. 1-2024)

LHA 323841 12-22-23

2023 DEPRECIATION AND AMORTIZATION REPORT

- CURRENT YEAR FEDERAL - PENSACOLA SPORTS ASSOCIATION, INC. F/K/A PENSACOLA SPORTS ASSOCIATION FOUNDATION

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
	OTHER											
1	2016 FOR TRANSIT CARGO VAN T-250	01 04 23	SL	5.00	16	28,923.			28,923.	4,338.		5,785.
2	2003 CHEVROLET TRUCK	01 27 21	SL	5.00	16	8,933.			8,933.	4,764.		1,787.
3	2016 FORD F-150	01 14 21	SL	5.00	16	22,690.			22,690.	12,480.		4,538.
4	TRAILER 16FT UTILITY	05 18 21	SL	5.00	16	2,988.			2,988.	1,395.		598.
6	SQUARE TERMINAL	01 17 23	SL	5.00	16	348.			348.	46.		70.
7	COMPUTER	02 02 23	SL	5.00	16	899.			899.	120.		180.
8	BUILDING 24	07 22 24	SL	15.00	16	1131365.			1131365.			12,571.
9	OFFICE FURNITURE	07 24 24	SL	7.00	16	57,436.			57,436.			1,368.
10	(D)5 TON AIR HANDLER	01 23 23	SL	5.00	16	4,400.			4,400.	660.		880.
	* 990-PF PG 1 TOTAL OTHER					1257982.		0.	1257982.	23,803.		27,777.
	* GRAND TOTAL 990-PF PG 1 DEPR					1257982.		0.	1257982.	23,803.		27,777.
	CURRENT YEAR ACTIVITY											
	BEGINNING BALANCE					69,181.		0.	69,181.	23,803.		
	ACQUISITIONS					1188801.		0.	1188801.	0.		
	DISPOSITIONS					4,400.		0.	4,400.	660.		
	ENDING BALANCE					1253582.		0.	1253582.	23,143.		

328102 04-01-23

(D) - Asset disposed

* ITC, Section 179, Salvage, Bonus, Commercial Revitalization Deduction

PENSACOLA SPORTS
Profit & Loss
October 2024 through September 2025

	Oct '24 - Sep 25
Ordinary Income/Expense	
Income	
4000 · SPT MKT - ESC CO TDC	1,344,274.57
4003 · ADMIN FEE - EVENTS	
4004 · DOUBLE BRIDGE RUN	247,953.81
4006 · BUD TENNIS	14,669.19
4015 · DELUNA BCH GAMES	22,952.14
4017 · MISC EVENTS	345.23
4020 · USTA FUTURES TENNIS	1,396.83
4022 · FIREFIGHTER GAMES	11,775.41
4025 · FISHING RODEO	61,430.00
4028 · BAYOU HILLS RUN	27,584.51
4036 · SEC SOCCER	-2,984.72
4037 · NAIA WOMEN'S SOCCER	6,114.98
Total 4003 · ADMIN FEE - EVENTS	391,237.38
4075 · CORPORATE SPONSOR	17,500.00
4100 · PARTNERSHIPS	5,175.00
4170 · CONTRIBUTION TO P'COLA SPTS	15,613.75
4180 · GRANT REQUEST	67,536.66
4200 · MISC REVENUE-PS	2,075.00
4236 · SUBLEASE-PARKING PAR	-329.79
4240 · SPORTS MKT OVERHEAD	87,450.00
4290 · GAIN/LOSS REC INVEST VALUE-PSA	29,612.24
4295 · SECURITIES SOLD-REVENUE	613,328.50
4296 · COST OF SECURITIES SOLD	-553,835.95
4297 · INTEREST INCOME-INVESTMENT ACCT	52,582.74
4298 · INTEREST INCOME-BANK ACCTS	5,720.36
4400 · ENTRY FEE	442.20
4600 · SPONSORS	
4604 · SR CNTY SCHOOL DIST	1,700.00
4600 · SPONSORS - Other	149,225.00
Total 4600 · SPONSORS	150,925.00
4650 · IN-KIND DONATIONS INC	76,325.00
4690 · AUCTION INC	8,891.61
4700 · BANQUET/DINNER TICKETS	15,685.00
4710 · CONCESSION SALES	17,345.00
4715 · CONTRIBUTIONS	12,753.00
4730 · EXPO / VENDORS INCOME	7,073.48
4740 · MERCHANDISE SALES	6,490.54
4750 · MISC EVENT INCOME	4,750.00
4820 · RAFFLE SALES	33.00
4900 · TICKET SALES	94,187.60
Total Income	2,472,841.89
Gross Profit	2,472,841.89
Expense	
5000 · ACCOUNTING/AUDITING	18,000.00
5020 · ADVERTISING & PROMOTIONS	2,247.74
5022 · BACKGROUND CHECKS	603.77
5023 · BAD DEBT EXP	1,707.00
5025 · BOARD EXPENSES	7,300.43
5035 · COMMUNITY GRANTS	13,500.00
5040 · COMPUTER SUBS & SUPPLIES	7,924.58
5042 · CONTINUING EDUCATION	8,021.40
5050 · DONATIONS-PS	5,959.71
5051 · DONATION - EXPENSE	5,000.00
5060 · DUES/SUBSCRIPTIONS	4,892.82
5070 · EQUIPMENT ACQUISITION & LEASE	5,783.84

PENSACOLA SPORTS
Profit & Loss
October 2024 through September 2025

		Oct '24 - Sep 25
5090 · IN-KIND EXPENSE		
5095 · MEMBERSHIPS EXP		76,325.00
5090 · IN-KIND EXPENSE - Other		286.35
Total 5090 · IN-KIND EXPENSE		76,611.35
5110 · INSURANCE-HEALTH		40,084.75
5130 · INSURANCE-PSA		35,445.58
5150 · IRA MATCHING FUNDS		13,009.38
5152 · LEGAL SERVICES		7,030.00
5160 · MAINTENANCE CONTRACTS		5,027.63
5190 · PARTNERSHIP & SPONSOR EXP		3,219.43
5200 · MISC EXPENSES		21,784.83
5230 · OFFICE SUPPLIES		4,451.25
5239 · PSC Committment		50,000.00
5240 · POSTAGE-PSA		718.01
5250 · PRINTING / STATIONERY		544.84
5270 · REPAIRS & MAINTENANCE		982.98
5275 · RIBBON CUTTING		2,214.46
5300 · SALARIES-STAFF		132,611.14
5320 · SMALL GRANTS PROGRAM EXP		-450.00
5330 · STAFF INCENTIVE		1,564.54
5350 · TAXES & FEES		3,586.78
5360 · TELEPHONES		4,921.20
5370 · TRAVEL/HOST/BIDS		7,539.40
5380 · UTILITIES		11,438.94
5385 · VEHICLE GAS & MAINT		1,442.23
5390 · VISA MERCHANT CHG/MACHINE LSE		371.40
5392 · VOLUNTEER THANK YOU		405.61
6015 · SPT MKT - DIR PROG		
6020 · DUES & SUBS		
6020-01 · FL Spt Foundation	2,000.00	
6020-02 · Sports ETA	1,195.00	
6020-99 · Other	5,745.00	
6020 · DUES & SUBS - Other	419.00	
Total 6020 · DUES & SUBS		9,359.00
6025 · EVENTS		
6025-04 · DBR	4,067.00	
6025-15 · DELUNA SWIM	3,475.00	
6025-20 · USTA FUTURES TENNIS	12,528.09	
6025-22 · FIREFIGHTERS	2,579.61	
6025-32 · SBC Basketball	69,843.81	
6025-35 · NAIA Men's Lacross	5,675.00	
6025-36 · SEC Soccer	162,117.15	
6025-37 · NAIA WOMEN'S SOCCER	119,972.82	
6025-99 · OTHER	21,608.49	
6026 · Grant		
6026-60 · Blue Angel Classic	5,000.00	
6026-66 · Innisfree Basketball	12,000.00	
6026-92 · Publix Cup Soccer	7,500.00	
6026-96 · GPAC Events	4,500.00	
6026-99 · OTHER	18,000.00	
6026 · Grant - Other	7,500.00	
Total 6026 · Grant	54,500.00	
Total 6025 · EVENTS		456,366.97

PENSACOLA SPORTS
Profit & Loss
October 2024 through September 2025

	Oct '24 - Sep 25	
6030 · MARKETING & ADV		
6030-04 · DBR	24,056.51	
6030-15 · Deluna Swim	11,958.92	
6030-22 · FIREFIGHTERS	13,686.77	
6030-25 · FISHING RODEO	4,426.92	
6030-28 · Bayou Hills	2,459.64	
6030-36 · SEC Soccer	33,518.77	
6030-37 · NAIA WOMEN'S SOCCER	7,134.57	
6030-45 · Buzz Marketing	24,000.00	
6030-55 · FSF Summit Sponsor	0.00	
6030-64 · Web Hosting/Updates	2,535.36	
6030-72 · Constant Contact	2,532.52	
6030-81 · Endurance Sportswire	499.00	
6030-82 · Marketing Agency	70,811.71	
6030-99 · Other	39,601.30	
6031 · Grants		
6031-60 · Pensacola Triathlon	3,732.28	
6031-74 · Snowball Derby	20,000.00	
6031-78 · Blizzard Series	10,000.00	
Total 6031 · Grants	33,732.28	
6030 · MARKETING & ADV - Other	2,941.15	
Total 6030 · MARKETING & ADV		273,895.42
6035 · SM - TRAVEL		
6035-10 · Sports ETA Symposium	3,503.29	
6035-15 · Sports ETA CE Summitt & Reg	2,536.44	
6035-20 · Sports ETA 4S Summit	7,833.68	
6035-35 · Teams 2021 Conference - Sept	5,885.00	
6035-36 · Sports FSF Summit	2,721.44	
6035-40 · Sports Connect Aug-Sept Tampa	6,345.91	
6035-99 · Other	7,063.73	
Total 6035 · SM - TRAVEL		35,889.49
Total 6015 · SPT MKT - DIR PROG		775,510.88
6050 · SPT MKT - OPERATIONS		
6058 · OVERHEAD		87,450.00
6050 · SPT MKT - OPERATIONS - Other		0.00
Total 6050 · SPT MKT - OPERATIONS		87,450.00
6070 · SPT MKT - PERSONNEL		495,256.00
6110 · ADVERTISING/PROMO/COMML PROD		500.00
6120 · AWARDS		48,659.04
6130 · AMBULANCE / EMT		1,560.00
6140 · BALLS		1,280.00
6150 · BANQUET EXP		31,949.56
6155 · BAR TAB		988.99
6170 · BUSES / TRANSPORTATION		10,724.61
6180 · COMMITTEE EXP		2,679.85
6210 · CONCESSIONS		941.67
6220 · CONTRACT LABOR		1,644.79
6225 · CREDIT CARD FEES		18,319.30
6230 · DECORATIONS		300.00
6235 · DEPRECIATION EXP		96,778.00
6240 · DONATIONS		4,610.00
6270 · EQUIPMENT RENTAL		26,671.41
6280 · EVENT ORGANIZER FEE		300.00
6290 · EXPO EXPENSE		11,046.04
6300 · FACILITY/COURSE FEE		18,820.00

PENSACOLA SPORTS
Profit & Loss
October 2024 through September 2025

	Oct '24 - Sep 25
6320 · FINISHER' MEDALS	21,062.50
6330 · FOOD / MEALS	7,259.97
6340 · GIFTS	4,794.44
6360 · GUEST SPEAKER	4,000.00
6370 · HOSPITALITY	75.18
6380 · HOTEL EXP	2,692.06
6420 · MEDICAL	1,000.00
6450 · MISCELLANEOUS EXPENSE	1,599.41
6460 · MUSIC & DJ	3,950.00
6480 · PARTICIPANT PKGS/GIFTS	1,958.49
6490 · PERMITS & FEES	1,054.50
6500 · PHOTOGRAPHY	1,150.00
6510 · PORTABLE TOILETS	800.00
6520 · PLAYER PKGS	2,622.50
6530 · POST RACE PARTY	1,533.44
6540 · POSTAGE	18.15
6550 · PRINTING - STATIONERY	3,810.48
6560 · PRIZES	20,341.05
6570 · RACE RESULTS/TIMING	21,677.90
6590 · REFEREES/OFFICIALS	2,215.00
6620 · SALES TAX	-203.87
6630 · SCHOLARSHIPS	7,000.00
6640 · SECURITY / POLICE & SAFETY	14,460.00
6650 · SIGNAGE & LETTERING	5,195.00
6655 · SILIENT AUCTION SUPPLIES	115.95
6670 · SPONSOR EXP	3,439.56
6675 · SUPPLIES	2,846.94
6680 · TENTS	1,314.00
6700 · T-SHIRTS/WEARABLES/SCREENPRINT	52,141.48
6750 · VOLUNTEER EXP	6,110.81
69810 · Bank Service Charges	314.62
Total Expense	2,337,836.72
Net Ordinary Income	135,005.17
Other Income/Expense	
Other Income	
WA9999 · GAIN/LOSS ON SALE OF FA	659.00
Total Other Income	659.00
Net Other Income	659.00
Net Income	**135,664.17**

PENSACOLA SPORTS
Profit & Loss
October 2023 through September 2024

	Oct '23 - Sep 24
Ordinary Income/Expense	
Income	
4000 · SPT MKT - ESC CO TDC	1,313,989.84
4003 · ADMIN FEE - EVENTS	
4004 · DOUBLE BRIDGE RUN	220,005.63
4006 · BUD TENNIS	10,608.34
4009 · RACQUET ROUNDUP	0.00
4015 · DELUNA BCH GAMES	17,384.11
4017 · MISC EVENTS	-100.00
4020 · USTA FUTURES TENNIS	22,741.58
4022 · FIREFIGHTER GAMES	12,674.15
4025 · FISHING RODEO	41,779.65
4028 · BAYOU HILLS RUN	19,987.22
Total 4003 · ADMIN FEE - EVENTS	345,080.68
4075 · CORPORATE SPONSOR	18,000.00
4100 · PARTNERSHIPS	9,985.00
4170 · CONTRIBUTION TO P'COLA SPTS	35,779.01
4180 · GRANT REQUEST	54,254.23
4200 · MISC REVENUE-PS	23,974.00
4236 · SUBLEASE-PARKING PAR	6,163.20
4240 · SPORTS MKT OVERHEAD	77,633.04
4290 · GAIN/LOSS REC INVEST VALUE-PSA	273,887.23
4295 · SECURITIES SOLD-REVENUE	349,966.53
4296 · COST OF SECURITIES SOLD	-295,223.23
4297 · INTEREST INCOME-INVESTMENT ACCT	78,664.77
4298 · INTEREST INCOME-BANK ACCTS	7,267.52
4400 · ENTRY FEE	130.00
4600 · SPONSORS	
4602 · ESC CNTY SCHOOL DIST	2,000.00
4604 · SR CNTY SCHOOL DIST	1,700.00
4600 · SPONSORS - Other	166,204.70
Total 4600 · SPONSORS	169,904.70
4650 · IN-KIND DONATIONS INC	51,500.00
4690 · AUCTION INC	4,478.90
4700 · BANQUET/DINNER TICKETS	12,315.00
4710 · CONCESSION SALES	3,403.49
4715 · CONTRIBUTIONS	19,652.29
4730 · EXPO / VENDORS INCOME	8,691.58
4740 · MERCHANDISE SALES	5,075.00
4900 · TICKET SALES	56,539.87
Total Income	2,631,112.65
Gross Profit	2,631,112.65
Expense	
5020 · ADVERTISING & PROMOTIONS	3,323.36
5022 · BACKGROUND CHECKS	448.39
5025 · BOARD EXPENSES	13,858.17
5035 · COMMUNITY GRANTS	13,500.00
5040 · COMPUTER SUBS & SUPPLIES	5,511.48
5042 · CONTINUING EDUCATION	8,580.25
5050 · DONATIONS-PS	136,150.00
5051 · DONATION - EXPENSE	2,500.00
5060 · DUES/SUBSCRIPTIONS	4,246.62
5070 · EQUIPMENT ACQUISITION & LEASE	7,435.12
5090 · IN-KIND EXPENSE	
5095 · MEMBERSHIPS EXP	51,500.00
Total 5090 · IN-KIND EXPENSE	51,500.00

PENSACOLA SPORTS
Profit & Loss
October 2023 through September 2024

	Oct '23 - Sep 24
5110 · INSURANCE-HEALTH	39,683.79
5130 · INSURANCE-PSA	26,053.76
5150 · IRA MATCHING FUNDS	10,018.22
5152 · LEGAL SERVICES	-28.00
5160 · MAINTENANCE CONTRACTS	1,788.11
5190 · PARTNERSHIP & SPONSOR EXP	4,715.48
5200 · MISC EXPENSES	6,432.97
5230 · OFFICE SUPPLIES	4,113.26
5237 · PARKING LEASE-CITY P'COLA PSA	35,733.30
5240 · POSTAGE-PSA	498.39
5250 · PRINTING / STATIONERY	755.50
5270 · REPAIRS & MAINTENANCE	378.53
5300 · SALARIES-STAFF	120,586.51
5320 · SMALL GRANTS PROGRAM EXP	-750.00
5330 · STAFF INCENTIVE	2,440.88
5350 · TAXES & FEES	736.75
5360 · TELEPHONES	5,311.29
5370 · TRAVEL/HOST/BIDS	7,861.85
5380 · UTILITIES	1,142.11
5385 · VEHICLE GAS & MAINT	3,488.17
5390 · VISA MERCHANT CHG/MACHINE LSE	371.40
5392 · VOLUNTEER THANK YOU	2,486.28
5393 · BLDG LEASE EXPENSE	1.00
6015 · SPT MKT - DIR PROG	
6020 · DUES & SUBS	
6020-01 · FL Spt Foundation	2,000.00
6020-02 · Sports ETA	1,195.00
6020-03 · DI Economic Impacts	2,286.00
6020-99 · Other	4,995.00
6020 · DUES & SUBS - Other	389.00
Total 6020 · DUES & SUBS	10,865.00
6025 · EVENTS	
6025-04 · DBR	1,814.00
6025-15 · DELUNA SWIM	4,899.60
6025-20 · USTA FUTURES TENNIS	10,609.34
6025-22 · FIREFIGHTERS	5,528.30
6025-32 · SBC Basketball	139,399.29
6025-35 · NAIA Men's Lacross	372.80
6025-36 · SEC Soccer	175,442.98
6025-99 · OTHER	25,644.92
6026 · Grant	
6026-60 · Blue Angel Classic	6,000.00
6026-66 · Innisfree Basketball	12,918.88
6026-80 · US Finals	1,000.00
6026-86 · Best Baseball	4,000.00
6026-92 · Publix Cup Soccer	9,000.00
6026 · Grant - Other	48,159.41
Total 6026 · Grant	81,078.29
6025 · EVENTS - Other	2,892.00
Total 6025 · EVENTS	447,681.52

PENSACOLA SPORTS
Profit & Loss
October 2023 through September 2024

	Oct '23 - Sep 24	
6030 · MARKETING & ADV		
6030-04 · DBR	22,406.14	
6030-15 · Deluna Swim	15,194.33	
6030-22 · FIREFIGHTERS	13,876.52	
6030-25 · FISHING RODEO	8,156.18	
6030-28 · Bayou Hills	2,500.03	
6030-36 · SEC Soccer	40,608.06	
6030-45 · Buzz Marketing	22,000.00	
6030-64 · Web Hosting/Updates	2,777.58	
6030-72 · Constant Contact	2,606.40	
6030-81 · Endurance Sportswire	959.00	
6030-82 · Marketing Agency	64,278.22	
6030-99 · Other	37,327.64	
6031 · Grants		
6031-60 · Pensacola Triathlon	4,258.67	
6031-62 · Billfish Tourn	4,850.00	
6031-70 · Panhandle Opern Disc Golf	2,500.00	
6031-74 · Snowball Derby	25,000.00	
6031-78 · Blizzard Series	15,000.00	
Total 6031 · Grants	51,608.67	
6030 · MARKETING & ADV - Other	2,000.00	
Total 6030 · MARKETING & ADV		286,298.77
6035 · SM - TRAVEL		
6035-10 · Sports ETA Symposium	2,102.84	
6035-15 · Sports ETA CE Summitt & Reg	4,106.65	
6035-20 · Sports ETA 4S Summit	126.00	
6035-25 · Sports ETA BOD Summer Retreat	925.40	
6035-35 · Teams 2021 Conference - Sept	7,022.18	
6035-36 · Sports FSF Summit	2,465.99	
6035-99 · Other	7,434.74	
Total 6035 · SM - TRAVEL	24,183.80	
Total 6015 · SPT MKT - DIR PROG		769,029.09
6050 · SPT MKT - OPERATIONS		
6055 · AUDIT	17,500.00	
6058 · OVERHEAD	77,633.00	
6060 · SUPPLIES	416.00	
6050 · SPT MKT - OPERATIONS - Other	1,456.04	
Total 6050 · SPT MKT - OPERATIONS		97,005.04
6070 · SPT MKT - PERSONNEL		449,953.54
6110 · ADVERTISING/PROMO/COMML PROD		1,032.36
6120 · AWARDS		37,687.10
6130 · AMBULANCE / EMT		6,200.00
6140 · BALLS		2,259.37
6150 · BANQUET EXP		9,757.90
6155 · BAR TAB		524.54
6170 · BUSES / TRANSPORTATION		10,999.60
6180 · COMMITTEE EXP		2,399.87
6220 · CONTRACT LABOR		930.46
6225 · CREDIT CARD FEES		17,258.22
6230 · DECORATIONS		300.00
6235 · DEPRECIATION EXP		27,774.00
6240 · DONATIONS		5,850.00
6260 · ENTERAINMENT & PA SYSTEM		350.00
6270 · EQUIPMENT RENTAL		19,802.74
6290 · EXPO EXPENSE		9,994.49
6300 · FACILITY/COURSE FEE		8,687.50

PENSACOLA SPORTS
Profit & Loss
October 2023 through September 2024

	Oct '23 - Sep 24
6320 · FINISHER' MEDALS	18,864.35
6330 · FOOD / MEALS	22,939.57
6340 · GIFTS	15,869.59
6360 · GUEST SPEAKER	8,000.00
6370 · HOSPITALITY	51.58
6380 · HOTEL EXP	4,650.73
6410 · LIQUOR	61.69
6420 · MEDICAL	1,600.00
6450 · MISCELLANEOUS EXPENSE	446.60
6460 · MUSIC & DJ	4,150.00
6480 · PARTICIPANT PKGS/GIFTS	1,360.00
6490 · PERMITS & FEES	820.00
6500 · PHOTOGRAPHY	1,900.00
6510 · PORTABLE TOILETS	6,685.30
6520 · PLAYER PKGS	2,190.00
6530 · POST RACE PARTY	1,582.72
6540 · POSTAGE	68.00
6550 · PRINTING - STATIONERY	3,591.31
6560 · PRIZES	30,475.49
6570 · RACE RESULTS/TIMING	14,676.22
6590 · REFEREES/OFFICIALS	3,378.00
6630 · SCHOLARSHIPS	8,500.00
6640 · SECURITY / POLICE & SAFETY	15,335.00
6650 · SIGNAGE & LETTERING	9,844.00
6670 · SPONSOR EXP	246.00
6675 · SUPPLIES	4,775.29
6680 · TENTS	1,285.00
6700 · T-SHIRTS/WEARABLES/SCREENPRINT	53,608.16
6750 · VOLUNTEER EXP	6,981.75
69810 · Bank Service Charges	180.00
Total Expense	2,242,785.11
Net Ordinary Income	388,327.54
Other Income/Expense	
Other Expense	
80201 · Voided Invoice	6,950.00
Total Other Expense	6,950.00
Net Other Income	-6,950.00
Net Income	**381,377.54**

PENSACOLA SPORTS ASSOCIATION, INC.

FINANCIAL STATEMENTS

SEPTEMBER 30, 2025 AND 2024

Warren Averett
CPAs AND ADVISORS
www.warrenaverett.com

The report accompanying this deliverable was issued by Warren Averett, LLC.

PENSACOLA SPORTS ASSOCIATION, INC.
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SEPTEMBER 30, 2025 AND 2024

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Warren Averett
CPAs AND ADVISORS

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Pensacola Sports Association, Inc.

Opinion

We have audited the accompanying financial statements of Pensacola Sports Association, Inc. (a nonprofit organization), which comprise the statements of financial position as of September 30, 2025 and 2024, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Pensacola Sports Association, Inc. (the Association) as of September 30, 2025 and 2024, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Association and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Association's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Association's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control related matters that we identified during the audit.

Warren Averett, LLC

Pensacola, Florida
March 24, 2026

PENSACOLA SPORTS ASSOCIATION, INC.
STATEMENTS OF FINANCIAL POSITION
SEPTEMBER 30, 2025 AND 2024

	2025	2024
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	$ 276,980	$ 179,384
Accounts receivable	170,870	150,779
Prepaid expenses	36,317	39,607
Total current assets	484,167	369,770
OTHER ASSETS		
Investments	1,886,655	1,742,260
Total other assets	1,886,655	1,742,260
PROPERTY AND EQUIPMENT, NET	1,114,419	1,204,265
TOTAL ASSETS	$ 3,485,241	$ 3,316,295
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	$ 31,477	$ 82,107
Accrued liabilities	57,177	5,958
Deferred revenue	121,807	100,169
TOTAL LIABILITIES	210,461	188,234
NET ASSETS		
Without donor restrictions	3,270,000	3,128,061
With donor restrictions	4,780	-
Total net assets	3,274,780	3,128,061
TOTAL LIABILITIES AND NET ASSETS	$ 3,485,241	$ 3,316,295

See notes to the financial statements.

PENSACOLA SPORTS ASSOCIATION, INC.
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED SEPTEMBER 30, 2025 AND 2024

	2025	2024
NET ASSETS WITHOUT DONOR RESTRICTIONS		
Revenues and support		
Tourist development revenue	$ 1,355,331	$ 1,313,990
Corporate sponsorship	225,962	277,938
Program revenues	576,578	479,341
Membership dues	5,175	9,985
In-kind donations	76,325	51,500
Net assets released from restriction	5,220	-
Total revenues and other support	2,244,591	2,132,754
Expenses		
Program related expenses	1,885,872	1,894,862
Management, General and Administrative expenses	360,892	270,039
Fundraising expenses	3,625	7,201
Total expenses	2,250,389	2,172,102
LOSS FROM OPERATING ACTIVITIES	(5,798)	(39,348)
NONOPERATING ACTIVITIES		
Interest income, net	58,303	85,933
Investment income, net	89,105	328,631
Other	329	6,163
Total nonoperating activities	147,737	420,727
CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	141,939	381,379
NET ASSETS WITH DONOR RESTRICTIONS		
Donation	10,000	-
Net assets released from restrictions	(5,220)	-
CHANGE IN NET ASSETS WITH DONOR RESTRICTIONS	4,780	-
CHANGES IN NET ASSETS	146,719	381,379
NET ASSETS AT BEGINNING OF YEAR	3,128,061	2,746,682
NET ASSETS AT END OF YEAR	$ 3,274,780	$ 3,128,061

See notes to the financial statements.

PENSACOLA SPORTS ASSOCIATION, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Operating Program Expenses	Sports Marketing Program Expenses	Total Program Expenses	General and Administrative Services	Fundraising Expenses	Total Expenses
Accounting and audit	$ -	$ -	$ -	$ 18,000	$ -	$ 18,000
Advertising	500	273,899	274,399	2,246	-	276,645
Bad debt	-	-	-	1,707	-	1,707
Conferences, conventions and meetings	54,299	-	54,299	15,321	-	69,620
Depreciation	-	-	-	96,778	-	96,778
Donations and grants	85,620	36,500	122,120	-	-	122,120
Employee benefits	-	-	-	53,094	-	53,094
Equipment and facility rentals	46,291	-	46,291	-	-	46,291
Fees for services (nonemployees)	59,264	-	59,264	-	-	59,264
Fundraising and member promotion	-	-	-	-	3,625	3,625
Insurance	-	-	-	35,446	-	35,446
Miscellaneous expenses	1,600	-	1,600	31,633	-	33,233
Occupancy expenses	-	-	-	28,155	-	28,155
Office expense	22,998	9,359	32,357	22,805	-	55,162
Payroll and payroll tax expense	-	495,256	495,256	134,176	-	629,432
Prize and awards	156,627	-	156,627	-	-	156,627
Supplies	89,728	-	89,728	-	-	89,728
Tourist development hosting and bids	-	419,867	419,867	-	-	419,867
Travel expense	10,725	35,889	46,614	8,981	-	55,595
Overhead allocation	-	87,450	87,450	(87,450)	-	-
TOTAL EXPENSES	$ 527,652	$ 1,358,220	$ 1,885,872	$ 360,892	$ 3,625	$ 2,250,389

See notes to the financial statements.

PENSACOLA SPORTS ASSOCIATION, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Operating Program Expenses	Sports Marketing Program Expenses	Total Program Expenses	General and Administrative Services	Fundraising Expenses	Total Expenses
Accounting and audit	$ -	$ 17,500	$ 17,500	$ -	$ -	$ 17,500
Advertising	1,032	286,301	287,333	3,321	-	290,654
Conferences, conventions and meetings	35,328	-	35,328	22,438	-	57,766
Depreciation	-	-	-	27,774	-	27,774
Donations and grants	165,750	32,919	198,669	-	-	198,669
Employee benefits	-	-	-	49,702	-	49,702
Equipment and facility rentals	35,176	-	35,176	1	-	35,177
Fees for services (nonemployees)	65,345	-	65,345	-	-	65,345
Fundraising and member promotion	-	-	-	-	7,201	7,201
Insurance	-	-	-	26,054	-	26,054
Miscellaneous expenses	445	-	445	13,803	-	14,248
Occupancy expenses	-	-	-	16,055	-	16,055
Office expense	21,740	10,737	32,477	54,146	-	86,623
Payroll and payroll tax expense	-	449,954	449,954	123,028	-	572,982
Prize and awards	161,935	-	161,935	-	-	161,935
Supplies	83,121	-	83,121	-	-	83,121
Tourist development hosting and bids	-	414,762	414,762	-	-	414,762
Travel expense	11,000	24,184	35,184	11,350	-	46,534
Overhead allocation	-	77,633	77,633	(77,633)	-	-
TOTAL EXPENSES	$ 580,872	$ 1,313,990	$ 1,894,862	$ 270,039	$ 7,201	$ 2,172,102

See notes to the financial statements.

PENSACOLA SPORTS ASSOCIATION, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2025 AND 2024

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ 146,719	$ 381,379
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	96,778	27,774
Realized and unrealized gain on investments, net	(141,688)	(407,296)
Realized gain from sale of fixed asset	(659)	-
Decrease (increase) in:		
Accounts receivable	(20,091)	(105,602)
Prepaid expenses	3,290	(22,505)
Increase (decrease) in:		
Accounts payable	(50,630)	20,045
Accrued liabilities	51,219	5,958
Deferred revenue	21,638	3,139
Net cash provided (used in) by operating activities	106,576	(97,108)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of investments	(665,668)	(789,032)
Sale of investments	662,961	1,334,027
Purchase of equipment and leasehold improvements	(8,123)	(1,186,660)
Cash proceeds from the sale of equipment	1,850	-
Net cash used in investing activities	(8,980)	(641,665)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	97,596	(738,773)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	179,384	918,157
END OF YEAR	$ 276,980	$ 179,384

See notes to the financial statements.

1. DESCRIPTION OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Description of Organization

Pensacola Sports Association, Inc. (the Association), is a not-for-profit corporation organized under the laws of the state of Florida. Effective October 2024, the Association is designated by Escambia County Board of County Commissioners (the County) as a tourist bureau. The Association's purpose is to promote regional economic development through the organization of amateur and professional sports events in Northwest Florida.

Basis of Accounting

The Association follows standards of accounting and financial reporting prescribed for nonprofit organizations using the accrual basis of accounting.

Net Asset Classifications

The Association's net assets, revenues, gains and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – net assets available for use in general operations and not subject to donor or grantor restrictions.

Net Assets With Donor Restrictions – net assets subject to donor or grantor-imposed restrictions. Donor or grantor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Use of Estimates

The preparation of financial statements under generally accepted accounting principles requires the use of estimates. This will affect the reported amounts of assets, liabilities, disclosures and contingent items at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results may vary from these estimates, and the variances may be material.

Cash and Cash Equivalents

For purposes of the statements of cash flows, the Association considers all highly liquid investments purchased within three months of maturity to be cash equivalents.

Investments

Investments consist primarily of equity securities and stocks and are reported at their readily determinable fair values, which is based on quoted market prices in active markets. Realized and unrealized gains and losses are reported in the statements of activities. The Association does not have any investments without readily determinable fair values.

Accounts Receivable
Stated at face amount with no allowance for credit losses. Management evaluates the status of unpaid accounts and adjusts the allowance as necessary through a provision for bad debt expense. No provision for credit losses had been established as of September 30, 2025 and 2024, as accounts receivable are considered to be fully collectible.

Revenue Recognition
Under accounting standards, earned revenue measurement is driven via a principles-based process that requires the entity 1) identify the contract with the customer, 2) identify the performance obligations in the contract, 3) determine the transaction price, 4) allocate the transaction price to the performance obligations, and 5) recognize revenue when (or as) *performance obligations are satisfied.*

The primary source of revenue is a portion of the local option tourist development tax imposed and collected on short-term lodging by the County. In accordance with the agreement with the County, the Association receives funding on a reimbursement basis from the County as expenditures are incurred in carrying out its mission.

Program and membership fees are recognized as services are performed or by the passage of time. Advance fees for programs are reported as deferred revenue and are recognized as program fee revenue when the performance obligation is satisfied, which is the date of the program. Contributions are recognized as revenues in the period verifiably committed by the donor.

Property and Equipment
Property and equipment are recorded at the cost of acquisition for purchased items. Donated assets are recorded at the estimated fair market value. Expenditures for additions and major renewals are capitalized. Expenditures for maintenance and repair are expensed. Depreciation is calculated using the straight-line method based on the estimated useful lives of the individual assets. Estimated useful lives are:

Vehicles	5 - 7 years
Office equipment	5 - 7 years
Sports marketing equipment	5 years
Leasehold improvements	5 - 15 years

Functional Allocation of Expenses
The costs of program and supporting services have been summarized on a functional basis in the statements of activities. The statements of functional expenses present the natural classification detail of expenses by function. Expenses, which are directly related to the various programs or supporting services, are charged directly against the related program or service and are shown as program related expenses. General and administrative expenses include those expenses not directly identifiable to a specific program or event. Payroll and payroll tax expenses are allocated on the basis of estimates of time and effort.

Donated Materials and Services
Donated materials and services are reflected in the financial statements at the fair market value of the services rendered. The contributions of services are recognized if the services received create or enhance assets, require specialized skills that are provided by individuals possessing those skills, are objectively measurable, and would typically need to be purchased if not provided by donation. The Association receives in-kind donations for advertising, supplies, and non-skilled services from volunteers at sponsored events.

Reclassifications
Certain prior period financial statement amounts have been reclassified to conform to current period presentation.

Income Taxes
The Association qualifies as an organization exempt from income tax under Section 501(c)(3) of the Internal Revenue Code as a private foundation. Accordingly, no provision for federal or state income taxes has been recorded. Under present regulations the Association does not have any unrelated business income and is not subject to income tax. The Association is required to file an annual information return, Form 990PF, with the IRS and is subject to excise tax on investment income. The Association is not aware of any uncertain tax positions that would require disclosure or accrual in accordance with accounting principles generally accepted in the United States of America.

In December 2020, Pensacola Sports Association merged with Pensacola Sports Foundation. Pensacola Sports Foundation is currently operating under the 60-month termination period described in Internal Revenue Code (IRC) §507(b)(1)(B). During this period, the Foundation is treated as a publicly supported organization, and its activities will continue to be monitored until the transition period is complete.

Subsequent Events
The Association has evaluated events and transactions that occurred between September 30, 2025, and March 24, 2026, which is the date that the financial statements were available to be issued, for possible recognition or disclosure in the financial statements.

2. INVESTMENTS

Generally accepted accounting principles require not-for-profit corporations to report investments at fair value, which is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price), in the principal or most advantageous market for the item in an orderly transaction between market participants on the measurement date. The fair value standards also establish a fair value hierarchy, which requires an organization to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. A fair market value hierarchy prioritizes the inputs used to measure fair value.

Three levels of inputs that may be used to measure fair value are as follows:

Level 1 – Inputs utilize quoted prices in active markets for identical assets or liabilities.

Level 2 – Inputs utilize data points that are observable such as quoted prices and interest rates. Level 2 inputs include, but are not limited to, quoted prices for similar assets or liabilities in active markets and quoted prices for identical or similar assets in markets that are not active.

Level 3 – Inputs are unobservable data points for the asset and liability and include situations where there is little, if any, market activity for the asset or liability.

The fair values of the Association's investments have been determined based on quoted market price of identical assets (Level 1). The fair market values of the investments held by the Association as of September 30, 2025 and 2024, were:

	2025	2024
Equity securities	$ 1,283,626	$ 1,111,081
Fixed income	34,233	34,810
Stocks	568,796	596,369
	$ 1,886,655	$ 1,742,260

3. TOURIST DEVELOPMENT REVENUE

Prior to October 1, 2024, the Association participated in a grant agreement with Visit Pensacola, Inc., as Visit Pensacola was the fiscal agent for the Association. The Association was reimbursed $1,313,990 in expenses under the grant as of September 30, 2024. Effective October 1, 2024, the Association entered into a Miscellaneous Appropriations Agreement with the County. In accordance with the Agreement between the County and the Association, the Association accepts tourism development revenue from the County directly. The Association was reimbursed $1,355,331 in expenses under the agreement as of September 30, 2025.

A separate bank account is maintained for all tourist development funds received and disbursed as of September 30, 2025 and 2024. This bank account is included in the cash and cash equivalents line of the accompanying statements of financial position.

4. PROPERTY AND EQUIPMENT

Major classifications of property and equipment are summarized as follows:

	2025	2024
Vehicles	$ 51,613	$ 60,546
Office Equipment	63,109	62,390
Sports Marketing Equipment	2,089	-
Leasehold Improvements	1,136,680	1,131,365
	1,253,491	1,254,301
Accumulated depreciation	(139,072)	(50,036)
Property and equipment, net	$ 1,114,419	$ 1,204,265

Depreciation expense for the years ended September 30, 2025 and 2024, was approximately $97,000 and $28,000, respectively.

5. IN-KIND CONTRIBUTIONS

The following is a summary of in-kind contributions which are recorded as revenue and related expenses in the financial statements for the years ended September 30:

	2025	2024
Advertising	$ 30,000	$ -
Supplies	44,825	51,500
Labor	1,500	-
	$ 76,325	$ 51,500

6. CONCENTRATIONS AND CREDIT RISK

Economic Dependency
The Association receives substantial amount of its support from the County. During 2025 and 2024, 60% and 62%, respectively, of the Association's total support and revenues were from TDT funding. If a significant reduction in the level of tourist TDT collected by the County or a severe economic downtown on businesses in Northwest Florida tourism industry occurred, this may have an adverse effect on the Association's programs and activities.

Credit Risk
The Association maintains cash balances at banks and a brokerage house. Bank deposits are insured by the Federal Deposit Insurance Corporation (FDIC) up to $250,000. As of September 30, 2025 and 2024, cash deposits at the bank did not exceed this amount.

Brokerage accounts are insured by the Securities Investors Protection Corporation (SIPC) up to $500,000. SIPC coverage only protects the Association against broker error or fraud, not a loss of the underlying investment.

7. RELATED PARTY

During the fiscal year ended September 30, 2024, the Organization engaged in construction services with Hanto & Clarke general contractors, a company affiliated with a member of the Board of Directors. Total payments made to the company during the year ended September 30, 2024, totaled $1,091,373. Total payments made from the company during the year ended September 30, 2025, totaled $7,500.

The Board member affiliated with Hanto & Clake did not participate in any decisions related to the selections of the vendor or the approval of the related expenditures. Management believes the terms of the transactions were equivalent to those that would have been obtained in an arm's-length transaction.

8. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The Association regularly monitors the liquidity required to meet its operating needs and other contractual commitments. In addition to financial assets available to meet general expenditures over the next 12 months, the Association anticipates collecting sufficient revenue to cover general expenditures. The following reflects the Association's financial assets as of each statement of financial position date, available for general use within one year.

	2025	2024
Cash and cash equivalents	$ 276,980	$ 179,384
Accounts receivable, collected in less than one year	170,870	150,779
Financial assets available to meet cash needs for expenditures within one year	$ 447,850	$ 330,163

ESCAMBIA COUNTY BOARD OF COUNTY COMMISSIONERS

COUNTY ADMINISTRATION TRANSMITTAL MESSAGE

Date:	10/7/2025
To:	Allyson Parden, OMB
From:	Cecelia Amos, County Administration
BCC Meeting:	10/2/2025
Agenda Item:	CAR II-31
RE:	SBC Corporate Partnership Agreement with Escambia County

See attached partially executed original of the document noted above. Once fully executed, please return to our office for filing with the Board Minutes.

Escambia County
Clerk's Original
10/2/2025 CAB II-31

1000 College Blvd
Bldg. 24
Pensacola, FL 32504
(850)434-2800
pensacolasports.org

Date: 10/7/2025 Verified By:

RE: Sun Belt Conference (SBC) Partnership Proposal – 5-Year Opportunity

Dear Members of the Tourist Development Council,

On behalf of Pensacola Sports, I am pleased to submit a strategic partnership opportunity between Escambia County and the Sun Belt Conference (SBC) that aligns with our shared vision to enhance destination exposure, grow economic impact through sports tourism, and increase year-round visibility for our community.

The attached 5-year sponsorship proposal outlines a robust package to position Escambia County as the Presenting sponsor of the SBC Football Championship and the Title sponsor for the SBC Basketball Championships, replacing their previous partner, Hercules Tires.

Additionally, we've included actual earned media impact reports compiled by Game Day Communications for Hercules Tires during one year of their football and basketball sponsorships. These reports demonstrate a strong national media value of nearly $4M combined, brand impressions, and a broadcast reach that can now be leveraged to highlight Escambia County.

Benefits of the proposed partnership that were not included in the Hercules Tires agreement increasing the earned media potential for Escambia County:

- The SBC Football Championship is moving to a different date than the SEC Football Championship, now projecting up to 1.5 M viewers.
- Two 15 second spots in every SBC ESPN+ broadcast, over 1,500 events annually. These broadcasts reached 6.8 M homes in 2024-2025.

Pensacola Sports has a strong working relationship with the Sun Belt Conference. Our organization is uniquely positioned to serve as a liaison, ensuring this partnership not only delivers results, but also reflects the goals of our tourism stakeholders.

We believe this is a high-return opportunity to secure national exposure for our destination while reinforcing Escambia County's position as a leading sports tourism market.

Thank you for your thoughtful consideration.
Sincerely,

Ray Palmer, STS
President/CEO
Pensacola Sports

SUN BELT CONFERENCE

Corporate Partnership Agreement with Escambia County

I. Term of Agreement - Within 30 days following execution of contract, through September 30, 2030 (5 Years)

- In conjunction with Sun Belt Conference Basketball agreement with Escambia County.
- This contract shall be void in the event Sun Belt Conference Basketball Championships are not played in Pensacola at any time prior to the end of current host agreement.

II. Investment - Initial investment of $200,000 year one (2025-26) with an annual 2% escalator

- Year 1 - $200,000
- Year 2 - $204,000
- Year 3 - $208,080
- Year 4 - $212,242
- Year 5 - $216,486

III. Relationship

- The Sun Belt Conference office shall be the main point of contact throughout this agreement.
- Fulfillment, collection of payments and/or any other functions related to this agreement shall be managed directly between the Sun Belt Conference and Escambia County representatives.

IV. Title Sponsorship - Sun Belt Conference Men's and Women's Basketball Championships

- 26 games on ESPN Networks - at least 2 on ESPN Linear with remainder on ESPN+.
- Custom Championship Logo graphic with your name, wordmark or logo incorporated into the championship logo
    - Escambia County will have input on the logo design.
- Your logo court placement - Two (2) TV visible placements throughout tournament.
    - One on each side of mid court, Escambia County will have input on logo size and color.
- Event Reference, for example, "Escambia County Sun Belt Men's and Women's Basketball Championships".
    - Escambia County will have input on language used in the event reference.
- Brand inclusion in the tournament logo to be included in all external marketing regarding the championships.
- Brand inclusion in conference-controlled advertising and promotions leading up to the event.
- Brand inclusion on signage as part of the tournament logo.
- Minimum of (4) minutes of rotational TV-visible courtside signage during each game.
- Brand inclusion on the media press backdrop as part of the tournament logo.
- PA Announcement & commercial on video board during each game along with LED rotational ribbon board.
- One (1) full page color advertisement in digital gameday program.

SUN BELT CONFERENCE

Corporate Partnership Agreement with Escambia County (continued)

V. Presenting Sponsorship - Football Championship Game

- Game live on ESPN Linear or ABC.
- Custom Championship Logo graphic with, for example, "Presented by Escambia County" associated with logo.
- Your name, wordmark or logo placement on field apron - Four (4) TV visible placements.
    - Conference will work with Escambia County on name placement application.
- Event Reference, for example, "Sun Belt Football Championship presented by Escambia County".
- Brand inclusion in conference-controlled advertising and promotions leading up to the event.
- A minimum of (2) TV-visible field wall banner placements.
- A minimum of (4) TV-visible on-field A-frame signage placements.
- Brand inclusion on the media press backdrop.
- One (1) :10 PA Announcement with recognition on the video board (where available).
- One (1) :30 video board commercial (where available).
- Recognition on the video board (where available).
- Escambia County (or whatever title you choose) can be incorporated into in-game promotions throughout the SBC Football Championship including PA announcement and Sponsor to provide prizes.

VI. Conferencewide media exposure

- Two :15 spots in every Sun Belt Conference ESPN+ broadcast.
    - Includes Sun Belt Conference member institution regular season non-football contests.
    - Includes Sun Belt Conference championships, excluding baseball.
    - Approximately 1,500 events (1,514 events in 2024-25 for reference).
- Limited media exposure opportunity offered exclusively to Escambia County.
- No other Sun Belt Conference partners, sponsors or vendors have access to this level of exposure.
- Provides perpetual branding opportunity annually throughout the academic year on ESPN+ via all 14 Sun Belt Conference members institutions and the Sun Belt Conference itself.
- Please note that the 3 games included (Basketball - 2 and Football -1), and any other games during the regular season that appear on ESPN linear, branding will be limited.
    - Basketball court logo and any other permanent TV visible signage will be TV visible.
    - Field references, A-Frames and field wall branding at Football Championship Game will be TV visible.
    - Mentions and commercials will not be part of any ESPN linear or ABC broadcast.
    - ESPN+ events (not including baseball championship) offer the full branding and marketing opportunities as detailed in this agreement.
    - A media buy from ESPN would be required to get the full branding and marketing opportunities as detailed in this agreement for ESPN linear and/or ABC.
    - Approximately 1,500 events are on ESPN+.

SUN BELT CONFERENCE

Corporate Partnership Agreement with Escambia County (continued)

VII. Other Branding Opportunities

- Escambia County will receive the opportunity to activate an in-game promotion and provide giveaways to fans in attendance, which includes logo recognition with PA announcements on the video board during Basketball and Football Championships.
- Escambia County can receive the following on-site activation opportunities at basketball and football.
    - Opportunity to be on-site and set up a booth/kiosk during the game.
    - Opportunity to give away promotional and marketing information.
    - Opportunity to conduct raffle/giveaway.
- Championship website recognition as title and presenting sponsor for basketball and football.
    - Rotating banner advertisement on home page.
    - Logo placement on home page.
- Integration into Sun Belt Conference Championship social media platforms.
    - Collaboration and tagged posts promoting Basketball and Football Championships.
    - (1) year-round presenting sponsor of social media feature (i.e. player of the week).
    - Brand recognition & content inclusion.
- Championship press releases will include Basketball title and Football presenting sponsor recognitions.
- Branded interactive digital game opportunities at basketball and football.
    - Escambia County can be integrated as a sponsor of a co-branded interactive game during the year.
    - Promoted via QR Code, video board, and social media.
    - Opportunity for fans to receive information from Escambia County and win prizes/tickets.
    - Fans to provide name, email, and zip code to enter.
    - Escambia County to receive entries following tournament for promotional email marketing opportunities.
    - Geo-target designated market on social media.
- As both a Title and Presenting Sponsor, Escambia County will receive the following tickets and hospitality to be used for VIP guests and promotional giveaways.
    - Eight (8) Football championship tickets.
    - Eight (8) VIP hospitality passes for football championship.
    - Two (2) Field passes for football championship game.
    - Two (2) Parking passes for football championship.
    - Eight (8) Basketball tournament ticket books.
    - Eight (8) VIP hospitality passes for basketball championships.
    - Two (2) Parking passes for basketball championships.

SUN BELT CONFERENCE

Corporate Partnership Agreement with Escambia County (continued)

VIII. Force Majeure - Except with respect to payment obligations under this Agreement, if a party is prevented or delayed in performance of its obligations as a result of circumstances beyond such party's reasonable control, such failure or delay shall not be deemed to constitute a material breach of this Agreement, but such obligation shall remain in full force and effect, and shall be performed or satisfied as soon as reasonably practicable after such circumstances have ended.

IX. This agreement shall be between the Sun Belt Conference and Escambia County and become effective on the date of sponsor acceptance.

Escambia County

By: Michael S. Kohler, Chairman

Date: 10/2/2025

Signature:

THE BOARD OF COUNTY COMMISSIONERS ESCAMBIA CO., FL

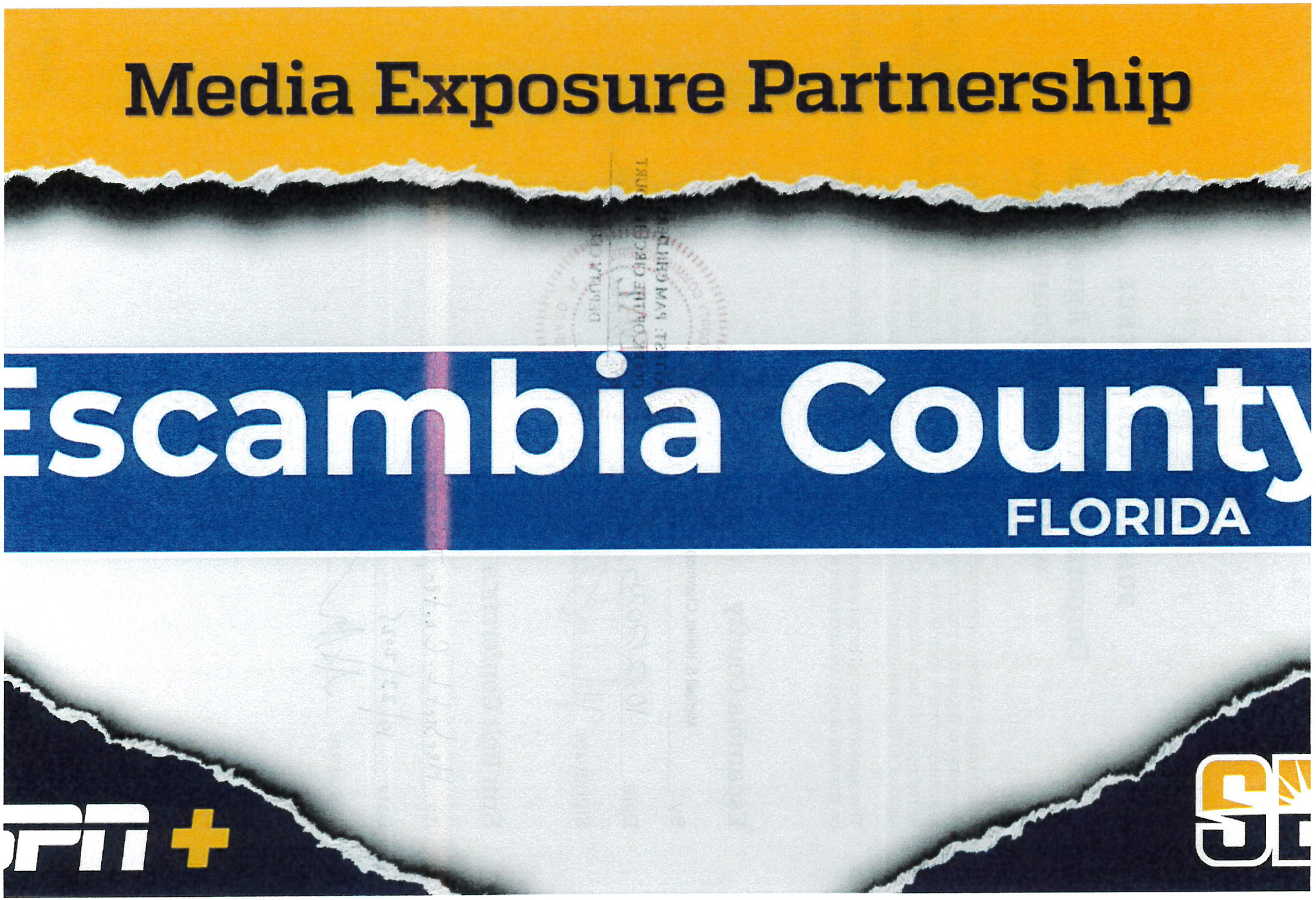
ATTEST: PAM CHILDERS
CLERK OF THE CIRCUIT COURT
BY: DEPUTY CLERK

Sun Belt Conference

By: Herbert L. Carter, III

Date: 10/23/2025

Signature:


Media Exposure Partnership
Escambia County
FLORIDA
SPN+

Media Exposure Assets

1. **Title Sponsorship –** Basketball Championships (26 games – at least 2 on ESPN Linear).

2. **Presenting Sponsorship –** Football Championship Game (on ESPN Linear or ABC).

3. **Conferencewide media exposure –** Two :15 spots in eisitery Sun Belt Conference Regular Season non-football contest and conference championship, excluding baseball, on ESPN+ (1,514 events in 2024-25 for reference).

Escambia C

Basketball Title Sponsorship

scambia County
FLORIDA

+

SBC
BASKETBALL
CHAMPIONSHIP

Escambia C

ketball Championships Title Sponsor Co-Branded I

EXAMPLE



Final custom logo would be created with input from your creative team to incorporate your visual identity and vision to match you strategic marketing plan.

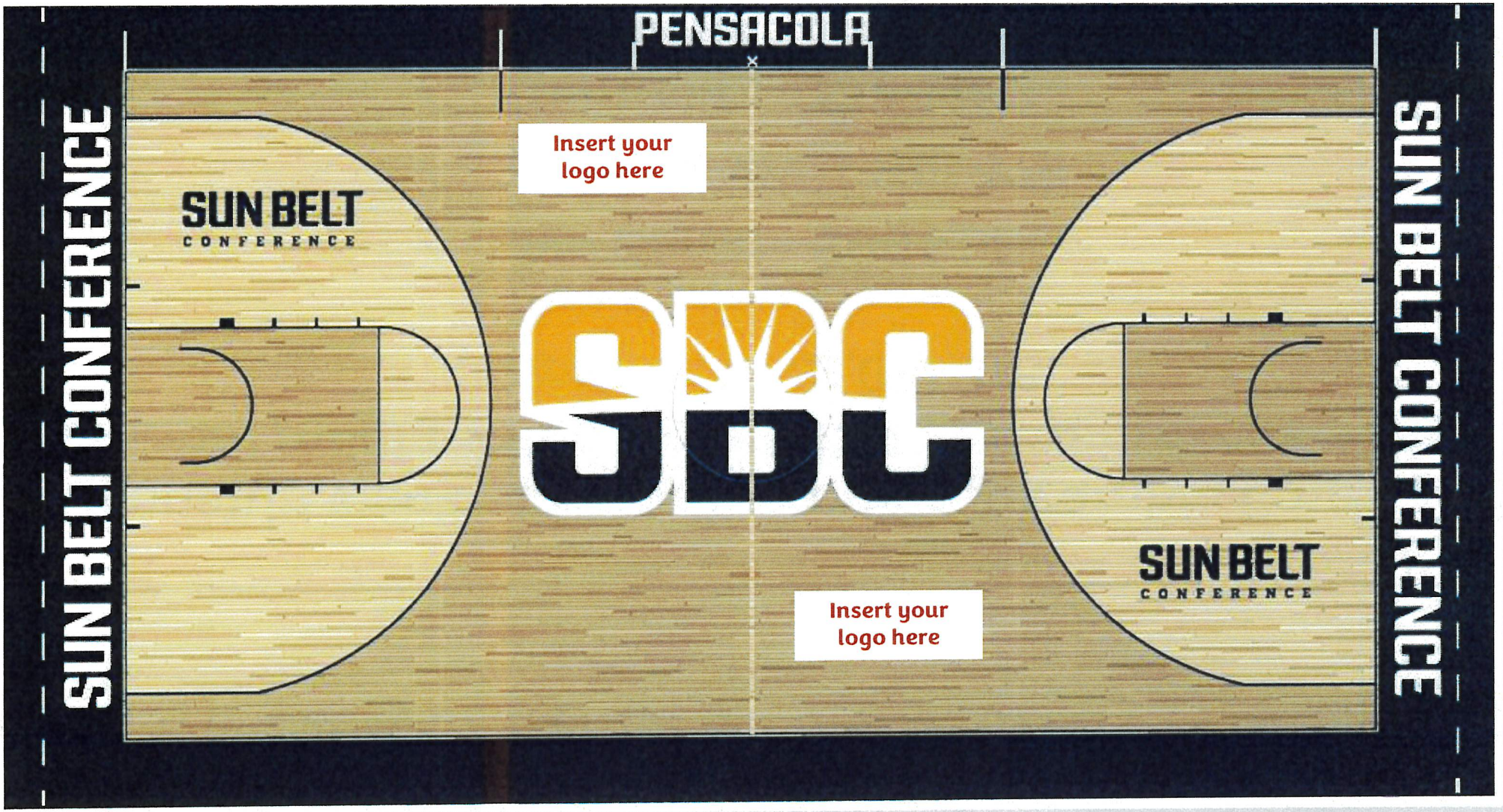
ketball Championships Title Sponsor Event Refere

EXAMPLE

"Escambia County Sun Belt Conference Men's and Women's Basketball Championships'

EXAMPLE

ketball Championships Title Sponsor Logo Placem



Basketball Championships Week Media Value

hampionship week alone will provide Escambia County wi
national media value from ESPN and digital coverage
estimated at $1,031,318.

- ✓ Live Game - $894,680
- ✓ Social Media - $16,475
- ✓ Highlights - $120,163

Gross Impressions = 191,787,000

Football Presenting Sponsorship



Football Championship Presenting Sponsor Logo

EXAMPLE



Final presenting sponsor location logo placement in conjunction with the football championship logo would be thought through with your creative team.

tball Championship Presenting Sponsor Refere

EXAMPLE

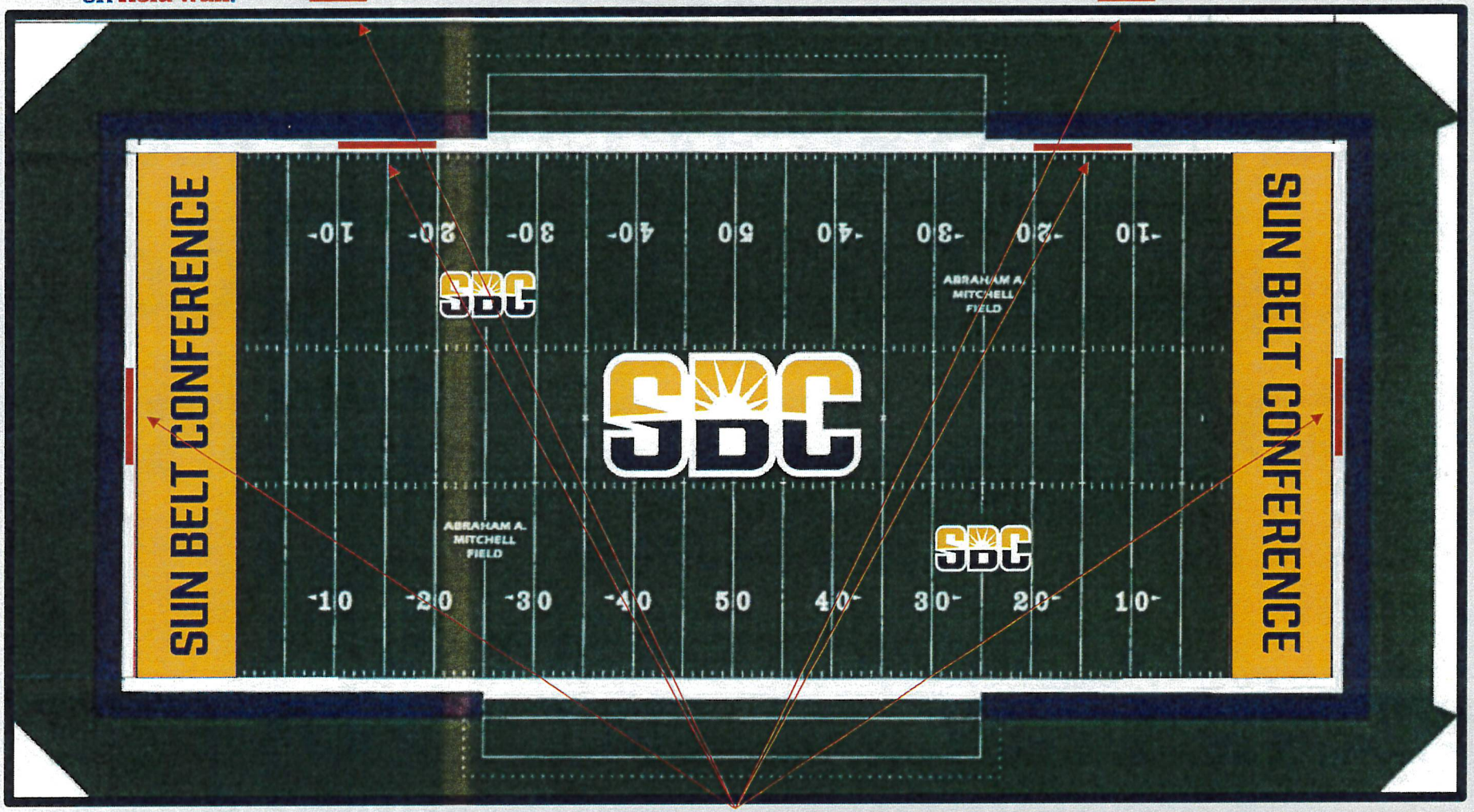
"Sun Belt Conference Football Championship presented by Escambia County"

EXAMPLE

tball Championship Sponsor Field Opportuni

ESPN/ABC visible 5-10-foot-wide banner on field wall.

ESPN/ABC visible 5-10-foot-wide banr on field wall.



Insert your name/wordmark/logo

ootball Championship Sponsor Field Opportunities



A-frame and Endzone/Sideline examples

Field wall example



Football Championship Game Viewership

Football Championship game viewership on ESPN/ABC has hovered near 400,000 viewers as Saturday broadcast opposite of the SEC. However, starting this upcoming season, the game will move to Friday, and we will be opposite the American.

Saturday to Friday move could quadruple our viewership to top 1,500,000 viewers.


nference Regular Season Broadcas
scambia County
FLORIDA
+
ESPN
Escambia C

Year-round ESPN+ Integration

The Sun Belt partnership with ESPN+ broadcasts approximately 1,500 events.

Over 6.8 million people watched Sun Belt sports on ESPN+ in 2024-25.

Total minutes watched was over 300 million.

14 University brands broadcasting conference and non-conference athletic competitions from 10 different states located in the southern, southeastern and east coast of the United States.

Escambia County would receive Two (2) 15 second commercials during each ESPN+ regular-season broadcast annually.

Entitlement Positions



ASKETBALL CHAMPIONSHIPS TITLE SPONSO

scambia County will be named as the Title Sponsor of the Sun Belt
ference Men's & Women's Basketball Championships. Benefits inclu

nd inclusion in the official tournament name, i.e., "*Escambia County Sun Belt Conference*
sketball Championships".

nd inclusion in the tournament logo to be included in all external marketing regarding th
mpionships .

nd inclusion in conference-controlled advertising and promotions leading up to the event

TV-visible center court brand decals throughout all games of the tournament.

nd inclusion on signage as part of the tournament logo.

imum of (4) minutes of rotational TV-visible courtside signage during each game.

nd inclusion on the media press backdrop as part of the tournament logo.

Announcement and commercial on video board during each game along with LED rotatio
on board.

(1) full page color advertisement in digital gameday program.

)TBALL CHAMPIONSHIP PRESENTING SPONS

scambia County will be named as the presenting sponsor of the Su Belt Conference Football Championship. Benefits include:

- 'and inclusion in the official tournament name, i.e., "Sun Belt Conference Football ıampionship presented by Escambia County".
- 'and inclusion in conference-controlled advertising and promotions leading up to the ever
- ur (4) TV-visible on-field brand recognition placements on field apron.
- minimum of (2) TV-visible field wall banner placements.
- minimum of (4) TV-visible on-field A-frame signage placements.
- 'and inclusion on the media press backdrop.
- ıe (1) :10 PA Announcement with recognition on the video board (where available).
- ıe (1) :30 video board commercial (where available).
- ecognition on the video board (where available).
- sit Pensacola can be incorporated into in-game promotions throughout the SBC Football ıampionship including PA announcement and Sponsor to provide prizes.

ESPN+ CONFERENCEWIDE MEDIA EXPOSURE

cambia County shall receive two (2) :15 spots
very Sun Belt Conference Regular Season nor
ootball contest and conference championshi
excluding baseball, on ESPN+ (1,514 events in
2024-25 for reference).

IN-GAME PROMOTION OPPORTUNITIES

scambia County will receive the opportunity
activate an in-game promotion and provide
veaways to fans in attendance, which includ
ogo recognition with PA announcement on th
video board during Basketball and Football
Championships.

ON-SITE ACTIVATION OPPORTUNITY

scambia County can receive the following or site activation opportunities:

pportunity to be on-site and set up a booth/kiosk during the game.

pportunity to giveaway promotional and marketing information.

pportunity to conduct raffle/giveaway.

CHAMPIONSHIP WEBSITE

Recognitions as title and presenting sponsor and:

Rotating banner advertisement on home pag

Logo placement on home page.

CHAMPIONSHIP SOCIAL MEDIA

Integration into Sun Belt Conference social media platforms

ollaboration and tagged posts promoting Basketball and Football hampionships.

.) year-round presenting sponsor of social media feature (i.e. player he week).

rand recognition & content inclusion.

CHAMPIONSHIP PRESS RELEASE

Basketball and Football championship title and presenting sponsor recognitions.

DIGITAL ACTIVATION OPPORTUNITY

Branded interactive digital game opportunity:

scambia County can be integrated as a sponsor of a co-branded interactive game uring the year.

romoted via QR Code, Video Board, and Social media.

pportunity for fans to receive information from Escambia County and win rizes/tickets.

ans to provide name, email, and zip code to enter.

scambia County to receive entries following tournament for promotional email arketing opportunities.

eo-target designated market on social media.

TICKETS & HOSPITALITY

s both a Title and Presenting Sponsor, Escambia County w
ceive the following tickets and hospitality to be used for V
guests and promotional giveaways:

- Eight (8) Football championship tickets.
- Eight (8) VIP hospitality passes for football championship.
- Two (2) Field passes for football championship game.
- Two (2) Parking passes for football championship.
- Eight (8) Basketball tournament ticket books.
- Eight (8) VIP hospitality passes for basketball championships.
- Two (2) Parking passes for basketball championships.

$200,000

YEARLY INVESTMENT
2% ESCALATOR PER YEAR

5-YEAR COMMITMENT



Payment terms to be determin
between Pensacola and Sun B
Conference Office

Escam

This agreement between the Sun Belt Conference and Escambia County will become effective within 30 days of execution of this agreement.

TERMS AND CONDITIONS

The term of this agreement shall be five (5) years through September 30, 2030.

Payment Terms

PAYMENT SCHEDULE with dates payable to be determined in conjunction with the Sun Belt Conference:

2025-26 $200,000
2026-27 $204,000
2027-28 $208,080
2028-29 $212,242
2029-30 $216,486

As used herein, Escambia County includes any successor in interest thereto.

Escambia


THAN
YO
Escambia County
FLORIDA
ESPN

Sports ETA
Earned Media
CALCULATOR

SPORTS ETA

EARNED MEDIA REPORT

Prepared for

PENSACOLA
ESTD 1955
SPORTS

Pensacola Sports

July 8, 2025

SportsETA Earned Media CALCULATOR

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Dear Pensacola Sports Colleagues,

I am thrilled to present your Sports ETA Earned Media Report leveraging our Earned Media Calculator. This report represents an additional tool your organization can use in reporting your metrics to key stakeholders in your community.

The Sports ETA Earned Media Calculator provides the industry's only tool developed to track, report and analyze earned media through three metrics: Advertising Value Equivalency, Impressions-based Calculator and Social Media Reach Calculator. Our proprietary approach and reporting was developed in partnership with Game Day, a media and marketing agency, our long-time partner.

For the first time ever, we have incorporated invaluable insights for our members to use to track and report their earned media coverage ranging from events, thought leadership and industry news.

Our intention is that you share this report with your event rights holder partners, elected officials, funding partners and the stakeholders of your organization.

Within the pages of this report, you will discover a wealth of detailed information, including total earned media value, total media impressions, Top 10 media stories by reach and how to best share this report to show the continued success of your earned media program.

I extend my deepest gratitude to you for your unwavering support and commitment to the sports events and tourism industry.

Yours in Sport,

John David
President and CEO Sports Events & Tourism Association

KEY FINDINGS

REPORT SUMMARY

The 2023 Hercules Tires Sun Belt Football Championship was held on Saturday, Dec. 2, featuring the East Division champion, Appalachian State versus West Division champion, Troy at Veteran Memorial Stadium in Troy, Alabama.

Yahoo!, AOL, and The Washington Post served as dominate media outlets for coverage.
The estimated audience of the event is more than 460 million, with an estimated earned media value of nearly $4 million.

*This report includes impressions from the months leading up to the event, as well as post-event coverage, and 2024 championship game previews.

REPORT METRICS

Date Range: June 1, 2023 - June 30, 2024

Key Search Phrases: 2023 Hercules Tires Sun Belt Football Championship

Search Phrases Not Included: None

Total Number of Media Stories: 177
Total Media Impressions 467,290,714
On-line/Print Audience: 467,290,714
Total Earned Media Value: $3,898,755

TOP U.S MEDIA STORIES

(By readership, listenership or viewership)

1. Washington Post: James Madison riding 13-game winning streak and making the transition to FCS look almost easy - November 15, 2023.
2. AOL.com: James Madison riding 13-game winning streak and making the transition to FCS look almost easy - November 15, 2023.
3. NEWS 18: James Madison riding 13-game winning streak and making the transition to FCS look almost easy - November 15, 2023.
4. SF Gate: James Madison riding 13-game winning streak and making the transition to FCS look almost easy - November 15, 2023.
5. Arkansas State: Ridgle takes in Mississippi State camp - June 4, 2023.
6. BVM Sports: Troy to Host Sun Belt Championship Game; Ticket Information Announced - November 25, 2024.
7. Arkansas State: 91 days to kickoff: What former fan favorites wore #91 at LSU? - June 4, 2023.
8. AL.com: Stolen goal posts and rainy confetti: How Troy celebrated its 2023 Sun Belt crown - December 2, 2023.
9. Washington Times: James Madison riding 13-game winning streak and making the transition to FCS look almost easy - November 15, 2023.
10. WTOP: James Madison riding 13-game winning streak and making the transition to FCS look almost easy - November 15, 2023.

TOP GLOBAL MEDIA STORIES

(By readership, listenership or viewership)

1. Yahoo! News UK & Ireland: James Madison riding 13-game winning streak and making the transition to FCS look almost easy - November 15, 2023.
2. Associated Press International: James Madison riding 13-game winning streak and making the transition to FCS look almost easy - November 15, 2023.
3. Winnipeg Free Press: James Madison riding 13-game winning streak and making the transition to FCS look almost easy - November 15, 2023.
4. The Canadian Press: James Madison riding 13-game winning streak and making the transition to FCS look almost easy - November 15, 2023
5. Yahoo! Canada: James Madison riding 13-game winning streak and making the transition to FCS look almost easy - November 15, 2023

2023 Hercules Tires Sun Belt Football Championships



Georgia State Athletics 5.30.24



Sun Belt Conference 4.27.24



Arkansas State - 24/7 Sports.com 6.4.23



Yahoo! News UK & Ireland 11.15.23



AOL.com 11.15.23



Washington Post 11.15.23



Honolulu Star 11.16.23



AL.com 12.2.23

REPORT SUMMARY

HOW TO USE THIS REPORT

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2023 Hercules Tires Sun Belt Football Championship



All eyes were on The 2023 Hercules Tires Sun Belt Football Championship, held on Saturday, Dec. 2 and hosted at Veteran Memorial Stadium in Troy, Alabama.

Yahoo! Sports, AOL, and The Washington Post served as dominate media outlets for Coverage.
The estimated audience of the event is more than 460 million, with an estimated earned media value of nearly $4 million.

TRACKER METHODOLOGY

SPORTS ETA EARNED MEDIA CALCULATOR METHODOLOGY

The Sports ETA Earned Media Calculator is a tool to guide members in tracking earned media metrics to add to your impact reporting. The report can be used for your annual report, grant and funding reports along with proof of performance reports for your clients and partners.

The Earned Media Calculator is a tool used to estimate the value of media coverage gained through non-paid media channels such as press coverage, social media content or word-of-mouth referrals.

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ABOUT **US**

ABOUT SPORTS ETA:

As the only trade association for the sports events and tourism industry, Sports ETA is the most trusted resource for sports commissions, destination marketing organizations (DMOs), and sports event owners. Sports ETA is committed to the success of more than 700 member organizations and 2,400 sports event professionals. We promise to deliver quality education, ample networking opportunities, and exceptional event management and marketing know-how to our members to protect the integrity of the sports events and tourism industry. For more information, visit SportsETA.org.

ABOUT GAME DAY:

Game Day is a media and marketing agency based in Cincinnati and founded by former ESPN Anchor Betsy Ross and Jackie Reau. Agency capabilities include media relations, crisis communications, event management and staffing and content development. Game Day has been a long-time PR partner for Sports ETA. To learn more, visit GameDayPR.com.

CONTACT:

Jackie Reau, Game Day
(513) 708-5822 | jreau@gamedaypr.com

Sports ETA Earned Media CALCULATOR

SPORTS ETA

EARNED MEDIA REPORT

Prepared for

Pensacola Sports

July 8, 2025

SportsETA Earned Media CALCULATOR

TABLE OF CONTENTS

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Report Summary 7

Tracker Methodology 8

About Sports ETA 9

Dear Pensacola Sports Colleagues,

I am thrilled to present your Sports ETA Earned Media Report leveraging our Earned Media Calculator. This report represents an additional tool your organization can use in reporting your metrics to key stakeholders in your community.

The Sports ETA Earned Media Calculator provides the industry's only tool developed to track, report and analyze earned media through three metrics: Advertising Value Equivalency, Impressions-based Calculator and Social Media Reach Calculator. Our proprietary approach and reporting was developed in partnership with Game Day, a media and marketing agency, our long-time partner.

For the first time ever, we have incorporated invaluable insights for our members to use to track and report their earned media coverage ranging from events, thought leadership and industry news.

Our intention is that you share this report with your event rights holder partners, elected officials, funding partners and the stakeholders of your organization.

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KEY FINDINGS

REPORT SUMMARY

The 2023/2024 Hercules Tires Sun Belt Conference Men's and Women's Basketball Championships were hosted February 28 - March 6, 2023, and March 5 - 11, 2024 at the Pensacola Bay Center in Pensacola, Fla.

ESPN, ESPN-U, and BVM Sports served as dominate media outlets for coverage.
The estimated audience of the event is more than 5 million, with an estimated earned media value of more than $96k.

*This report includes impressions from the months leading up to the events, as well as post-event coverage, and upcoming championship game previews.

REPORT METRICS

Date Range: June 1, 2023 - June 30, 2024

Key Search Phrases: 2023/2024 Hercules Tires Sun Belt Basketball Championships

Search Phrases Not Included: None

Total Number of Media Stories: 258
Total Media Impressions 5,314,515
On-line/Print Audience: 5,314,515
Total Earned Media Value: $96,435

TOP U.S MEDIA STORIES

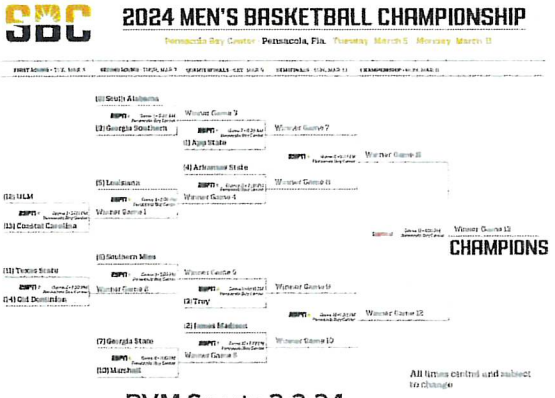
(By readership, listenership or viewership)

1. Arkansas State - 24/7Sports.com: ASU falls at App, brackets set for tourney - March 2, 2024.
2. BVM Sports: Sun Belt Conference Men's Basketball Championship Bracket Released - March 2, 2024.
3. BVM Sports: Georgia State Falls to Marshall in Sun Belt Tourney - March 8, 2024.
4. BVM Sports: Coastal's Season Ends in 70-53 Loss to Southern Miss - March 6, 2024.
5. ESPN: College Basketball - March 11, 2024.
6. WEAR-TV (ABC): Channel 3 News at 5pm - March 4, 2024.
7. Pensacola News Journal: LOOKING FORWARD TO 2024? Pensacola's biggest events of the year - January 7, 2024.
8. Pensacola News Journal: Sun Belt Conference basketball championships return to Pensacola Bay Center this week - March 4, 2024.
9. WSAZ- TV: Marshall Women advance to SBC Championship - March 10, 2024.
10. WTOC-TV: Marshall Women advance to SBC Championship - March 2, 2024.

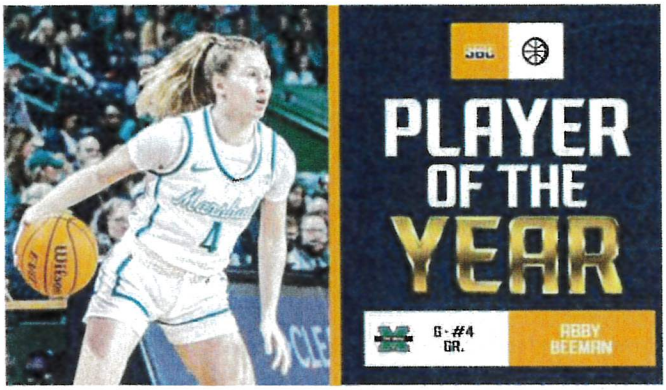
2023/2024 Hercules Tires Sun Belt
Basketball Championships



Arkansas State - 24/7 Sports.com 3.2.24



BVM Sports 3.2.24



Sun Belt Conference 3.4.24



BVM Sports 3.8.24

ESPN-U 3.12.24



Sun Belt Conference 2.29.24



Reuters Today 10.15.23



Honolulu Star 11.16.23

REPORT SUMMARY

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CONTACT:

Jackie Reau, Game Day
(513) 708-5822 | jreau@gamedaypr.com

Tourist Development Tax

Fund 108

West FL Historic Preserve

29

FISCAL YEAR 2027
ESCAMBIA COUNTY
TOURISM PROMOTION
COMMUNITY PARTNER FUNDING APPLICATION

All agencies requesting Tourist Development Tax (TDT) funding from Escambia County must submit the below-listed information and complete the attached form. Failure to submit all required information or to complete the form will disqualify your organization from consideration for funding. Please submit the completed application packet electronically to **Budget@myescambia.com.**

DEADLINE - Monday, March 30, 2026

ELIGIBILITY CRITERIA:

Organizations eligible to apply for funding must:

- Indicate all funding amounts received from sources other than local governments.
- Qualify as: a) a municipality located in Escambia County; b) an organization designated tax exempt by the IRS and incorporated as a not-for-profit corporation with authorization to conduct business in the State of Florida; OR c) an organization incorporated as a for-profit corporation or organized as a limited liability company with authorization to conduct business in the State of Florida.
- Located in and serve residents of Escambia County.
- Provide at least 2 full years (24 months) of independently prepared, audited or reviewed financial statements or tax returns, unless organization was formed within the last 3 years.
- The Board of County Commissioners retains the right to waive the eligibility criteria.

APPLICANTS SHOULD:

- Explain why receiving funding would have a significant impact on their organization.
- Have a mission and programs or services that directly and primarily promote tourism.
- Plan to expend funds within 12 months.
- Plan to provide quarterly metric reports and an annual report. ****Please be able to provide the source of your data that will be used to quantify your request.**

Funds may be provided for programs, services, projects, activities, events or other initiatives that directly and primarily support tourism in Escambia County. Funds may be provided for facility and infrastructure projects subject to the additional eligibility requirements as provided in Escambia County's TDT Policies and Procedures.

Funds will not be provided for:

- debt reduction, operating deficits, interim or bridge funding or endowment funding,
- individuals or private foundations,
- activities that are religious or political in nature,
- fund drives, annual appeals, fundraising events or general capital campaigns, and
- salaries that do not directly impact the program unless mandated by statutory or regulatory requirement.

When submitting your completed application with all required documents, provide your documents in original Word format or a direct PDF of the Word document. **Please limit scanned documents as much as possible.**

APPLICATION CHECKLIST (Required)

__ Submit a fully completed Agency Funding Request Application.

__ Submit a copy of your organization's current W-9.

__ Submit: a) Certificate of Status as a not-for-profit corporation with authorization to conduct business in the State of Florida and a Letter of Determination from the IRS confirming your organization's federally tax-exempt status; or b) Certificate of Status as an organization incorporated as a for-profit corporation or organized as a limited liability company with authorization to conduct business in the State of Florida.

__ Submit a copy of your organization's 2024 or 2025 tax return. You may submit a 2023 tax return along with explanation for late filing.

__ Submit a copy of your organization's most recent two years of financial statements, with audit if applicable. Updated financials may be requested by the County periodically including prior and subsequent to reward date.

__ Provide the **source** used to obtain the data that will be recorded on the quarterly metrics report and annual report.

GENERAL INFORMATION

Agency Name: __West Florida Historic Preservation, Inc. dba UWF Historic Trust _____

Agency Address: ____120 Church Street Pensacola, FL 32502 _____

Program Name for which funding is being requested: ___Museum Operations Support and Historic Site Preservation and Conservation __

Amount Requested: $____**290,000**_____

Program Contact: __Robert Overton _____

Contact Email: __roverton@uwf.edu; aeve@uwf.edu _____

Contact Phone: (850) 595-5985

Description of Program: _The UWF Historic Trust operates Historic Pensacola Village, the Pensacola Children's Museum, Voices of Pensacola Multicultural Center, the Pensacola Museum of History, and the Pensacola Museum of Art. We also assist in the preservation, interpretation and sharing the stories of many of our historic cemeteries within the community. In prior years, our funding allocation was awarded to us for UWFHT operations only. Per the county's request, in recent years we have combined our ask with the cemeteries who also previously received funding in order to streamline operations and administration of these sites.

How many years has your organization provided services in the County? ____50 plus_____

How many years has your organization received funding from the County? ___50 plus _____

Explain how receiving funds from the County would impact your organization: The funding we receive allows us to continue the support of the over fifty-year partnership between the UWF Historic Trust and Escambia County for the preservation of our local cultural resources including local historic cemeteries. In particular the funds allow us to market the historic, cultural, and artistic assets that we manage as well as insure them. Without funding we would see a significant decrease in visitation which would adversely affect our local economy that depends heavily on tourism. It would also not be possible to maintain the cemeteries included in this request nor preserve Escambia County history.

PREVIOUS FISCAL YEAR FUNDING

(If none received, mark N/A and skip to next section.)

Amount received, if applicable: __$265,000_____

Briefly describe how last year's funds were used? The funds we received last year were used to continue the support of the over fifty-year partnership between the UWF Historic Trust and Escambia County for the preservation of our precious cultural resources. These resources, which serve as a cultural heritage tourism engine, attracted over 212,000 visitors and 8,000 schoolchildren last year. Our visitation continues to grow each year. Funding for historic cemeteries primarily supports landscaping, ensuring these sites remain accessible for both local residents and national visitors, including those seeking family history and participating in cemetery tourism. While each of our historic cemeteries has a different built environment, the economic impact of maintaining these spaces can generally be seen in the surrounding neighborhoods.

Briefly describe the County's Return on Investment relative to last year's funding and the measurable impact your program had on the citizens of Escambia County? The funds we received last year were used to continue the support of the over fifty-year partnership between the UWF Historic Trust and Escambia County for the preservation of our precious cultural resources. These resources, which serve as a cultural heritage tourism engine, attracted over 212,000 visitors and 8,000 schoolchildren last year. Our visitation continues to grow each year. Funding for historic cemeteries primarily supports landscaping, ensuring these sites remain accessible for both local residents and national visitors, including those seeking family history and participating in cemetery tourism. While each of our historic cemeteries has a different built environment, the economic impact of maintaining these spaces can generally be seen in the surrounding neighborhoods.

CURRENT FISCAL YEAR FUNDING REQUEST

Briefly explain how the requested funding will be used to support the program. Why is the program a benefit to the citizens of Escambia County? The requested funding will be used towards a) the costs of marketing our operation to both locals and tourists, b) the printing of brochures, rack cards, lesson plans, and other printed operational materials, c) the purchase of consumable office supplies used to conduct business and general site maintenance costs, and d) the expense of insuring the historic properties. We also have some administrative costs associated with assisting with the preservation, maintenance, interpretation, and marketing of some of our historic cemeteries as outdoor museums to our citizens and visitors promoting them as heritage tourism sites. **UWFHT will promote tourism by maintaining and promoting** Escambia County's historic properties. The historic sites that are under the management of UWFHT serve as Escambia County's number one cultural heritage tourism engine. These resources had over 212,000 site visitors and over 8,000 school children visits in 2024-2025.The requested funding will be used towards a) the costs of marketing our operation to both

locals and tourists, b) the printing of brochures, rack cards, lesson plans, and other printed operational materials, c) the purchase of consumable office supplies used to conduct business and general site maintenance costs, and d) the expense of insuring the historic properties. We also have some administrative costs associated with assisting with the preservation, maintenance, interpretation, and marketing of some of our historic cemeteries as outdoor museums to our citizens and visitors promoting them as heritage tourism sites. We are requesting a total of $290,000 which includes: $160k for the Historic Trust and 130k for the four cemeteries (budgeted at $30k for St. Michael's Cemetery, $40k for AME Magnolia Zion Cemetery, $30k for Mt. Zion Cemetery, and $30k for Good Hope Cemetery). This includes an increase of $5k per site to cover increased maintenance expenses.

Is your program a governmental function or requirement? If so, please site regulatory/statutory requirement and explain: ___N/A_____
Is this a one-time request or a recurring request for funding? Recurring_____

SIMILAR/PARTNER ORGANIZATIONS

List any other public or private organizations/agencies who provide similar services in the area, and how you have partnered with those organizations. We make consistent efforts to collaborate and coordinate with local non-profits to develop and implement community programming and events. We have worked with organizations like the Public Library, the Symphony, Ballet Pensacola, the African American Heritage Society, Great Gulf Coast Arts Festival, Fiesta, and other similar groups.

Please differentiate your program from other similar programs and explain why you are the best agency to provide the program. The UWF Historic Trust is the center of Pensacola's robust cultural ecosystem that is unique to our city. Our campus of museums and cultural entities are key economic drivers in addition to serving as a critical public space that connects the businesses and organizations in Pensacola's vibrant downtown thereby enhancing the City and Escambia County. Additionally, we are distinctive in that we coordinate clean-up and interpretation for the local historic cemeteries which also serve as public spaces for the community.

FUNDING

Will these funds be used for salaries/administrative costs or direct programming costs? Please provide a breakdown by percentage within each category. NOTE: Only salaries directly related to the approved program are eligible for funding.

- Percentage for salaries/administrative costs: ____0_____%
- Percentage for direct programming costs: ___100_____%

If only a portion of your requested funding is granted, how will you offset the difference? Reduced funding would severely limit our ability to market the historic, cultural, and artistic assets that we manage and well as limit our ability to insure them. It would not be possible to maintain the cemeteries included in this request nor preserve Escambia County history.

If the requested funding can be used as a match for other funding, please provide the details below and include the amount and match ratio: ____All grants received for special projects and programs require varying amounts of cash match. The approximate estimate is 15% of our annual budget is bound by matching fund requirements, but we can match funds from operations income and will not rely on program funds for match. _____

Does your organization request funding from other governmental entities or non-profit agencies? If so, list each agency from which you request funds and the amount. Explain what those funds would be used for and whether there is any duplication of funding. _____ City of Pensacola - $2,400.00 annual operating support

GOALS AND METRICS

Please provide "specific and measurable" metrics in the following sections:

a) Please complete the Agency Metrics Scorecard below by listing up to three primary goals this program is targeting. Provide three years of trends. If your Agency received funding the previous fiscal year, use the same metrics for consistent measurement. ALL agencies are required to fill out this template.

Goals & Metrics Scorecard	FY25	FY26	FY27	% Change
The education of Escambia County and regional schoolchildren and their families.	9,855	10,320	10,500	4.72 % based on 1st Q comparisons
Serving as an economic engine by attracting and sharing our art and history with a broader cultural heritage tourism audience.	151,778	197,311	200,000	30 % based on 1st Q comparisons
Collecting, preserving, interpreting, and sharing the art and history of Escambia County and the broader region Northwest Florida.	154/ 3,518	150/ 3,500	160 / 4,000	%

b) State the source used to provide your program metrics: Our visitation metrics based on sales and surveys.

c) Please list up to three program goals by which your organization will measure the success of your program.

Program Goals	FY27
Measure the increase in the number of annual visitors to our site and track visitor profiles in order to determine tourism impact.	Goal of 5% Increase
Measure the increase in the annual number of schoolchildren served.	5%
Measure an increase in community engagement by increasing annual volunteer participation.	5%

d) Please list the actual baseline statistics/metrics for the performance measure(s) listed above.

Baseline for Goals	FY26
Hosted 150,000 plus site visitors. We can estimate that the cemeteries saw more than 4,000 visitors last year.	160,000 / 5,000
Over 9,000 schoolchildren visited our sites with school field trips last year. We are adding new programs and expect even more this next fiscal year.	10,000
UWFHT hosted 150 volunteers who donated thousands of hours and the three cemeteries combined had more than 50 volunteers donating time exceeding 500 hours.	150 / 3,500

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program, you are not required to complete the information for the previous budget year. Please add any additional income or expense sources to the table as necessary to complete your budget application. **Please round figures to the nearest whole dollar.**

INCOME TABLE			
	Most Recently Completed Budget Year - FY 2024-25	Current Budget Year FY 2025-26	Proposed Budget Year FY 2026-27
Contributions/Donations from Private Sources	$10,000	$ 5,000	$ 6,000
Programmatic Income	$ 428,000	$ 423,000	$ 426000
County Funding/Direct Contribution	$ 250,000	$ 265,000	$ 290,000
County Funding by Other Source (a)	$ 20000	$ 20000	$ 20000
City Funding	$ 2,400	$ 2,400	$ 2,400
Local Non-Profit Funding	$	$	$
State Funding	$ 30,000	$ 30,000	$ 30,000
Federal Funding	$	$	$
Memberships	$	$	$

Investment Income	$ 350	$ 1,250	$ 1,842
Other Income (b)	$ 626,475	$ 735,475	$ 736,883
Total Income	$ 1,367,225	$ 1,482,125	$ 1,513,125.00

Please explain by fiscal year any amount listed in "County Funding by Other Source" line item.
(Example: Commissioner Community Support funding, Sheriff's Office funding, etc.)
__Escambia County School District Annual Contract for Tours and Fieldtrips _____

Please explain by fiscal year any amount listed in the "Other Income" line item. _____
_Museum store income, short-term facility rental income, parking fees, and long term leases. Funds requested to be used for programming and operating expenses only._____

EXPENSES TABLE			
	Most Recently Completed Budget Year FY 2024-25	Current Budget Year FY 2025-26	Proposed Budget Year FY 2026-27
Total Number of Staff	25	27	28
Salaries and Wages	$ 100,000	$100,000	$ 100,000
Employee Benefits	included above	included above	included above
Professional Services	$ 90,000	$ 96,000	$ 98,000
Contractual Services	$ 182,000	$ 186,000	$ 190,000
Travel Expenses	$ 25,000	$ 28,000	$ 25,000
Rentals and Leases	$ 30,000	$ 16,000	$ 16,000
Communication	$ 5,000	$ 5,000	$ 5,000
Postage and Freight	$ 7,500	$ 4,500	$ 5,500
Repair and Maintenance	$ 282,000	$ 291,000	$ 296,500
Printing and Binding	$ 36,000	$ 34,000	$ 32,000
Marketing and Promotion	$ 60,000	$ 62,000	$ 64,000
Fuel	$ 8,800	$ 7,500	$ 7,500
Supplies	$ 194,000	$ 197,000	$ 199,000
Event Expenses	$ 24000	$ 28000	$ 34000

Capitalizable Assets for County Funding (a)	$	$	$
Other Expenses (b)	$ 302,925	$ 427,125	$ 440,625
Total Expenses	$ 1,347,225	$ 1,482,125	$ 1,513,125.00
Net Income - (Revenue minus Expense)	$ 20,000.00	$ 0	$ 0

Please explain any capitalizable assets (vehicles, land, or equipment) contained in your request. We budget roughly 10-25k annually for Capital Outlay, which includes office furniture, fixtures, and equipment. These funds will not be used for permanent assets but may be applied towards semi-permanent structures created as part of our exhibitions

Please explain any request listed in the "Other Expenses" line item. Operating and Program Expenses in addition to other expenses included in the budget are related to our line item for retail resale and will not be included in the funding request

BUDGET QUESTIONS

1. Does your agency operate on Calendar Year, State Fiscal Year, or Fiscal Year? Our fiscal year runs July 1 to June 30 in accordance with UWF and the State of Florida.
2. Please explain any discrepancies in the Expense Table and your agency's Financial Statements. Our audited Financial Statements incorporate some of our university activity and salaries, which is managed by the University of West Florida. The budget presented here is our independent 501c3 which we operate independently for programming and site management.
3. Please explain any Net Income (Revenue less Expense) represented in the Expense Table above on the bottom row. What is the planned use for these residual funds? All funds added to projections and balance for the next fiscal year.
4. Please list the salary of the top 5 employees, names and positions of your organization. If there are multiple agencies funded by or through your agency allocation, please add those employees to this list by agency.

Name	Position	Salary
Robert Overton	Executive Director	$138,000
Ross Pristera	Historic Preservationist	$97,422
Nicholas Croghan	Director - PMA	$78,300
Amy Eve	Business Manager	$70,500
Wendi Davis	Visitor Experience Manager	$55,400

5. Please provide the total amount of cash and investments on hand. $304,000, Restricted Funds: $180,929, Endowments: $1,303,260

6. Does your organization charge fees for services? If so, provide a list of fees charged: chart below:

Admission Tickets

Purchase Online	Admission
Adult	$12.00
AAA Member	$11.00**
Military & Dependents	$11.00**
Senior 65+	$11.00**
UWF Alumni	$11.00
Child 3-14	$7.00
Child Under 3	FREE*
Members	FREE
UWF Students	FREE
SNAP/EBT Cardholders	FREE***

7. Does your organization require background checks from volunteers and staff? Yes
8. What is the **source** of your reportable data? Our data is reported from our sales and surveys.

TOURISM PROMOTION AGENCIES

1. **Please describe the marketing plan for your event or tourism related activity**: These funds will be used to produce print materials, signage, billboard advertising and social media advertising to help promote events, programming and educational opportunities at the UWF Historic Trust and Pensacola Museum of Art. These events are attractive to tourists who are looking to learn more about the history of Pensacola and the art and culture shared throughout our museums.
2. Please provide information regarding ticket sales or sponsorships for your event or tourism related activity: Our admission tickets provide entrance to the Pensacola Museum of Art, the Pensacola Museum of History, the Pensacola Children's Museum, and the museums of Historic Pensacola Village for seven (7) days from the date of presentation at a museum service desk. Included with admission are our guided Historic House Tours at 11:00, 1:00, and 2:00 Tuesday through Saturday in Historic Pensacola Village, which includes the Lavalle House, Old Christ Church, Dorr House, and the Lear/Rocheblave House. Admission tickets are as follows: Adults are $12; AAA/Military/Senior Citizen 65+ are $11; Children 3-14 are $7; and Children under 3 are free. Our Sunday admission tickets are half price and good for one day only for admission to the Pensacola Museum of Art, Pensacola Museum of History, and the Pensacola Children's Museum. The cemeteries are public spaces the benefit of maintaining spaces can be seen throughout the neighboring community.

I hereby certify that the information provided above is a true and correct statement relating to the organization requesting funding named above.

R Ow

Name

Executive Director 3/30/2026

Title Date

WEST FLORIDA HISTORIC PRESERVATION, INC.
D/B/A UNIVERSITY OF WEST FLORIDA HISTORIC TRUST

(A COMPONENT UNIT OF
THE UNIVERSITY OF WEST FLORIDA)

PENSACOLA, FLORIDA

FINANCIAL STATEMENTS

JUNE 30, 2025 AND 2024

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WEST FLORIDA HISTORIC PRESERVATION, INC.
D/B/A UNIVERSITY OF WEST FLORIDA HISTORIC TRUST

(A COMPONENT UNIT OF THE UNIVERSITY OF WEST FLORIDA)

PENSACOLA, FLORIDA

FINANCIAL STATEMENTS

JUNE 30, 2025 AND 2024

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
West Florida Historic Preservation, Inc.
d/b/a University of West Florida Historic Trust
Pensacola, Florida

Opinion

We have audited the financial statements of the governmental activities and the entity-wide activities of West Florida Historic Preservation, Inc. d/b/a University of West Florida Historic Trust ("the Trust"), (a component unit of the University of West Florida), as of and for the years ended June 30, 2025 and 2024, and the related notes to the financial statements, which collectively comprise the Trust's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and the entity-wide activities of the Trust as of June 30, 2025 and 2024, and the respective changes in financial position for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Trust and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Trust's ability to continue as a going concern for twelve months beyond the financial statement date, including any known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Trust's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

Board of Directors
West Florida Historic Preservation, Inc.
d/b/a University of West Florida Historic Trust
Pensacola, Florida

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 16, 2025, on our consideration of the Trust's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Trust's internal control over financial reporting and compliance.



Pensacola, Florida
September 16, 2025

WEST FLORIDA HISTORIC PRESERVATION, INC.
D/B/A UNIVERSITY OF WEST FLORIDA HISTORIC TRUST
(A COMPONENT UNIT OF THE UNIVERSITY OF WEST FLORIDA)
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2025 AND 2024

The following is a narrative overview and analysis of the West Florida Historic Preservation, Inc. d/b/a University of West Florida Historic Trust's ("the Trust") significant financial activities for the fiscal years ended June 30, 2025 and 2024.

Operational Highlights

- For the year ended June 30, 2024, we received $1,025,000 one-time funding in the year's state budget. The funds were awarded in the form of two grants, one for $275,000 and the second for $750,000. We were not allowed to proceed with spending the funds until we received the grant agreements. We received the agreement for the smaller grant in the Fall of 2023 but did not receive the agreement for the larger grant until July 2024. For the year ended June 30, 2025, we completed projects using the larger grant funds totaling $652,783. The remaining $97,217 will be spent in 2026.

- Our admissions continued to be strong with a slight increase of 3.34% from prior year. This is impressive as we have had several closed days due to snow this fiscal year. Museum store sales, both retail and wholesale, remain positive. Our special programs continue to provide additional income.

- Our parking management agreement with Premium Parking has generated an increase in parking revenues 50% over the budgeted amount.

- Overall visitation was down 15% but onsite sales increased by over 2%, special programs attendance increased by 31% and school children attendance increased by 16%.

- We were excited to receive a Foo Foo Festival grant for $100,000 in fiscal year 2024 for the Blue Trees: Environmental Art Installation held in fiscal year 2025.

- The Pensacola Museum of Art celebrated its 70th Anniversary with several events and publication of a catalog featuring seventy works from its permanent collection.

- We held our fourth annual Bootleg Ball fundraiser on January 25, 2025 at the Museum of Commerce and received over $23,000 in sponsorships.

- We were awarded a $100,670 IMPACT 100 Pensacola Bay Area grant to reinterpret the first floor and to add a sensory space on the second floor of the Pensacola Children's Museum.

- We completed a $99,200 boiler replacement at the Museum of History.

- We published our second edition of Historic Pensacola Magazine and have been placing copies in local hotels and businesses to spread awareness of our offerings and accomplishments. This will help increase visibility and attract new customers.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Trust's basic financial statements. They are: 1) entity-wide and governmental fund financial statements and 2) notes to the financial statements.

Entity-wide financial statements are designed to provide readers with a broad overview of the Trust's finances in a manner similar to a private-sector business. Governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the financial statements. The notes to the financial statements can be found starting on page 9 of this report.

Summary of Financial Condition

West Florida Historic Preservation, Inc.
d/b/a University of West Florida Historic Trust
Net Position

	2025	2024	2023
Total assets, excluding capital assets	$ 2,719,328	$ 3,020,015	$ 2,611,792
Capital assets	4,449,522	4,096,545	3,792,264
Total assets	$ 7,168,850	$ 7,116,560	$ 6,404,056
Current liabilities	$ 143,838	$ 233,736	$ 133,659
Invested in capital assets	4,449,522	4,096,545	3,792,264
Reserved	171,754	215,816	210,449
Designated	38,805	38,798	38,790
PMA designated	33,966	33,966	33,966
Undesignated	2,330,965	2,497,699	2,194,928
Total fund balance/net position	7,025,012	6,882,824	6,270,397
Total liabilities and net position	$ 7,168,850	$ 7,116,560	$ 6,404,056

A review of the Trust's Statements of Net Position at June 30, 2025, 2024, and 2023, shows that the Trust continues to maintain its financial position.

Summary of Financial Condition (Continued)

West Florida Historic Preservation, Inc.
d/b/a University of West Florida Historic Trust
Revenues, Expenses, and Changes in Net Position

	2025	2024	2023
Program revenues	$ 1,799,559	$ 1,932,715	$ 1,414,917
General revenues	329,044	337,906	223,988
Total revenues	2,128,603	2,270,621	1,638,905
Historic Pensacola Village and museum activities	136,806	67,968	68,660
Historic preservation and education programs	383,278	250,096	185,495
Pensacola Museum of Art	246,399	272,314	221,916
Management and general	975,354	864,400	529,278
Depreciation	244,578	203,416	260,923
Total expenditures/expenses	1,986,415	1,658,194	1,266,272
Change in net position	$ 142,188	$ 612,427	$ 372,633

The Statements of Revenues, Expenses, and Changes Net Position for the 2025 fiscal year indicate the Trust's continued operations.

Capital Assets

The Trust's investment in capital assets totaled $4,449,522 (net of accumulated depreciation of $3,589,068). Capital assets include land, buildings and improvements, and furniture, fixtures and equipment.

Economic Factors

Budgetary constraints of state and local governments can affect the Trust's funding.

Requests for Information

Questions concerning any of the information provided in this report or requests for additional financial information should be directed to the following address:

West Florida Historic Preservation, Inc.
d/b/a University of West Florida Historic Trust
Attn: Executive Director
120 Church Street
Pensacola, FL 32502

WEST FLORIDA HISTORIC PRESERVATION, INC.
DBA UNIVERSITY OF WEST FLORIDA HISTORIC TRUST
(A COMPONENT UNIT OF THE UNIVERSITY OF WEST FLORIDA)
STATEMENTS OF NET POSITION AND GOVERNMENTAL FUND BALANCE SHEETS
JUNE 30, 2025 AND 2024

	2025			2024		
	General Fund	Adjustments (Note 1)	Statement of Net Position	General Fund	Adjustments (Note 1)	Statement of Net Position
Assets:						
Cash	$ 566,470	$ -	$ 566,470	$ 399,990	$ -	$ 399,990
Certificates of deposit	138,847	-	138,847	138,798	-	138,798
Due from UWF Foundation	1,303,261	-	1,303,261	1,269,157	-	1,269,157
Grants and local support receivable	376,137	-	376,137	879,148	-	879,148
Accrued interest receivable	41	-	41	41	-	41
Inventory	66,592	-	66,592	67,763	-	67,763
Prepaid assets	17,432	-	17,432	15,070	-	15,070
Historical properties, antiques and collections	249,714	-	249,714	249,214	-	249,214
Deposits	834	-	834	834	-	834
Capital assets -						
Non-depreciable	-	1,157,160	1,157,160	-	1,648,184	1,648,184
Depreciable, net of accumulated depreciation	-	3,292,362	3,292,362	-	2,448,361	2,448,361
Total Assets	$ 2,719,328	$ 4,449,522	$ 7,168,850	$ 3,020,015	$ 4,096,545	$ 7,116,560
Liabilities:						
Accounts payable	$ 26,030	$ -	$ 26,030	$ 143,582	$ -	$ 143,582
Deferred revenue	117,808	-	117,808	90,154	-	90,154
Total liabilities	143,838	-	143,838	233,736	-	233,736
Fund Balance/Net Position:						
Invested in capital assets	-	4,449,522	4,449,522	-	4,096,545	4,096,545
Nonspendable	334,572	(334,572)	-	332,881	(332,881)	-
Restricted/reserved	171,754	-	171,754	215,816	-	215,816
Assigned/designated	38,805	-	38,805	38,798	-	38,798
PMA assigned/designated	33,966	-	33,966	33,966	-	33,966
Unassigned/undesignated	1,996,393	334,572	2,330,965	2,164,818	332,881	2,497,699
Total fund balance/net position	2,575,490	4,449,522	7,025,012	2,786,279	4,096,545	6,882,824
Total Liabilities and Fund Balance/Net Position	$ 2,719,328	$ 4,449,522	$ 7,168,850	$ 3,020,015	$ 4,096,545	$ 7,116,560

The accompanying notes are an integral part of these financial statements.

WEST FLORIDA HISTORIC PRESERVATION, INC.
DBA UNIVERSITY OF WEST FLORIDA HISTORIC TRUST
(A COMPONENT UNIT OF THE UNIVERSITY OF WEST FLORIDA)
STATEMENTS OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE/NET POSITION
YEARS ENDED JUNE 30, 2025 AND 2024

	2025			2024		
	General Fund	Adjustments (Note 1)	Statement of Activities	General Fund	Adjustments (Note 1)	Statement of Activities
Program Revenues:						
Grants and local support	$ 861,884	$ -	$ 861,884	$ 1,024,234	$ -	$ 1,024,234
Admissions, including tours, Pensacola Museum of Art and school programs	513,189	-	513,189	495,214	-	495,214
Rents and leases	410,727	-	410,727	409,125	-	409,125
Museum store income, net	13,759	-	13,759	4,142	-	4,142
Total program revenues	1,799,559	-	1,799,559	1,932,715	-	1,932,715
General Revenues:						
Interest and dividends	29,661	-	29,661	29,259	-	29,259
Miscellaneous	181,208	-	181,208	188,905	-	188,905
Realized and unrealized gains	118,175	-	118,175	119,742	-	119,742
Total general revenues	329,044	-	329,044	337,906	-	337,906
Total revenues	2,128,603	-	2,128,603	2,270,621	-	2,270,621
Expenditures/Expenses:						
Historic Pensacola Village and museum activities	136,806	-	136,806	67,968	-	67,968
Historic preservation and education programs	383,278	-	383,278	250,096	-	250,096
Pensacola Museum of Art	246,399	-	246,399	272,314	-	272,314
Management and general	975,354	-	975,354	864,400	-	864,400
Depreciation	-	244,578	244,578	-	203,416	203,416
Capital outlay	597,555	(597,555)	-	507,697	(507,697)	-
Total expenditures/expenses	2,339,392	(352,977)	1,986,415	1,962,475	(304,281)	1,658,194
Change in fund balance/net position	(210,789)	352,977	142,188	308,146	304,281	612,427
Fund Balance/Net Position, Beginning of Year	2,786,279	4,096,545	6,882,824	2,478,133	3,792,264	6,270,397
Fund Balance/Net Position, End of Year	$ 2,575,490	$ 4,449,522	$ 7,025,012	$ 2,786,279	$ 4,096,545	$ 6,882,824

The accompanying notes are an integral part of these financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Purpose:

West Florida Historic Preservation, Inc. ("WFHPI"), formerly Historic Pensacola, Inc., was organized as a not-for-profit corporation under Section 266.0018, Florida Statutes, to engage in the restoration and exhibition of historical landmarks in the vicinity of Pensacola, Florida. In 2001, Section 266.0018, Florida Statutes was repealed, at which time the legislature transferred the historic preservation responsibilities to the University of West Florida ("UWF"). On July 1, 2001, WFHPI was designated as a direct support organization of UWF under Section 267.1732, Florida Statutes, in order to assist UWF in carrying out its dual historic preservation and historic preservation education purposes and responsibilities. In November 2013, West Florida Historic Preservation, Inc. changed its name to West Florida Historic Preservation, Inc., d/b/a University of West Florida Historic Trust ("the Trust").

The general operating authority of the Trust is contained in Section 267.1732, Florida Statutes (Chapter 2001-199, Laws of Florida). The Trust operates under an operating agreement with UWF and is considered a component unit of UWF.

Expenses paid by the Trust to renovate or modify property controlled by UWF and leased by the Trust are capitalized and reflected in buildings and improvements in these financial statements. The Trust assists UWF in operating, preserving and maintaining various historical properties owned by the State of Florida and controlled by UWF. Certain expenses related to these activities are directly paid by UWF and are not included in these financial statements. Those expenses, which are not reflected in these financial statements, are as follows:

	2025	2024
Telephone	$ 10,803	$ 11,386
Operating supplies	-	20,008
Office equipment rental	2,074	464
Electricity	35,026	69,101
Natural gas	739	1,925
Other utilities	8,134	12,441
Repairs and maintenance	110,652	54,768
Equipment	-	847
Contractual services	18,224	9,126
Professional services	6,477	5,809
Security	4,728	12,699
Insurance	28,466	28,784
Other	597	-
Totals	$ 225,920	$ 227,358

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Organization and Purpose (Continued):

Salaries of UWF employees who staff the Trust are paid directly by UWF. These in-kind salaries amounted to $1,438,636 and $1,265,373 for the years ended June 30, 2025 and 2024, respectively, and are not reflected in the books of the Trust. Additionally, UWF donates office space in the Bowden Building located at 120 Church Street in downtown Pensacola, Florida to the Trust. Management estimates the fair value of this donated office space to be $237,000 and $280,000 for the years ended June 30, 2025 and 2024, respectively. This donated office space is not reflected in the books of the Trust.

In November 2013, the Trust entered into a Memorandum of Understanding ("MOU") with the University of West Florida Foundation ("UWFF"), a direct service organization of UWF, where all membership income is collected and recorded by UWFF. Membership income held by UWFF amounted to $63,977 and $57,656 as of June 30, 2025 and 2024, respectively.

Each state university board of trustees is authorized to permit the use of property, facilities, and personal services at any state university by any university direct support organization per Section 1004.28, Florida Statutes. Administrative and fiscal services, office space, and other miscellaneous support services are provided to UWF direct support organizations by UWF at no cost. No value is assigned to administrative and fiscal services in the accompanying statements of activities and governmental fund revenues, expenditures, and changes in fund balance/net position.

Pensacola Museum of Art:

On July 1, 2016, the assets of the Pensacola Museum of Art ("PMA"), an independent not-for-profit corporation, became part of UWF. On that date, UWFF was gifted a historic building, land, a fine arts collection, furniture and equipment, cash and cash equivalents, a permanent endowment, and other current assets from the dissolving entity totaling approximately $4.2 million. UWFF transferred the historic building and land to UWF and the fine arts collection, furniture and equipment, and all other assets were transferred to the Trust, with the exception of the permanent endowment.

The Trust maintains a management agreement with UWF covering the preservation of historic properties for UWF. UWFF will continue to steward the endowment for purposes of the PMA, now a division of the Trust. The PMA division has a non-governing advisory board that reports to the Trust's board of directors. Under the agreement, UWFF will handle all and record all unified membership income for the PMA. PMA unified membership income collected by UWFF amounted to $71,916 and $15,094 as of June 30, 2025 and 2024, respectively.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

DeFuniak Springs Landmark:

On March 20, 2024, the Trust entered into a gift agreement with DeFuniak Springs Landmarks, Inc. ("Landmarks") and UWFF. Landmarks is a Florida not-for-profit corporation formed to preserve, protect and promote historic and cultural sites in the City of DeFuniak Springs, Florida. Upon dissolution of Landmarks, UWFF and the Trust were gifted all assets, cash and investments. UWFF maintains all cash and investments. The Trust began administration of Landmarks mission of public education, archeological study and research, and funding of historic preservation projects during fiscal year 2024.

Measurement Focus, Basis of Accounting and Financial Statement Presentation:

These financial statements have been prepared in conformity with the accounting principles and reporting guidelines established by the Governmental Accounting Standards Board ("GASB"). The Trust utilizes the following fund type:

- General Fund, a governmental fund, is used to account for all revenues and expenditures applicable to the general operations of the Trust that are not required either legally or by accounting principles generally accepted in the United States of America ("GAAP") to be accounted for in another fund.

Government-Wide Financial Statements:

The government-wide financial statements (i.e., the statements of net position and governmental fund balance sheets and the statements of activities and governmental fund revenues, expenditures, and changes in fund balance/net position) report information on all of the activities of the Trust. Governments typically report activities as either governmental activities, which are supported by grants and other intergovernmental revenues, or business-type activities, which rely to a significant extent on fees and charges for support. The Trust reports its activities as governmental activities.

Because the Trust reports only governmental activities and only one program, it is considered to be a special-purpose government for financial reporting purposes under GAAP. As such, the government-wide financial statements are presented together with the governmental fund financial statements with an adjustment column presented to reconcile the two sets of statements.

The Trust has one governmental fund type, which is the General Fund. The General Fund is used to account for all resources and operations. Governmental funds are accounted for on a "spending" or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on the balance sheet. Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Government-Wide Financial Statements (Continued):

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

Governmental Funds:

The General Fund is accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual; that is, when they are measurable and available. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Trust considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are generally recorded when the related liability is incurred. Primary revenues consist of charges for services, licenses, and permits. All of these revenues are susceptible to accrual.

Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Inventory:

Inventory consists of merchandise held for resale in the museum gift shops. Inventory is stated at lower of cost or market and is accounted for under the first-in, first-out method.

Capital Assets:

Property and equipment are recorded at cost. Donated capital assets are recorded at their estimated fair market value on the date of contribution. Expenditures which equal or exceed $5,000 that materially increase values, change capacities, or extend useful lives are capitalized. Repairs and maintenance costs are charged to operations when incurred.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets (Continued):

Depreciation is computed using the straight-line method. Estimated useful lives of property and equipment range as follows:

Buildings and improvements	10 - 40 years
Furniture, fixtures and equipment	5 - 10 years

Historical Properties, Antiques, and Collections:

Purchased historical properties, antiques, and collections that are held for educational and curatorial purposes are recorded at cost. Donated items are not capitalized but are recorded both as revenue and expense in the government-wide statement of activities. Whether purchased or donated, each item is cataloged, preserved, and cared for, and activities verifying their existence and assessing their condition are performed continuously.

Historical properties, antiques, and collections are acquired for purposes of preservation and display. Management considers these items to be historically significant and should be preserved perpetually. Accordingly, depreciation is not recorded for these items.

Program Revenue:

Program revenue from local governments and government grants is recorded based upon the terms of the grantor allotment which generally provides that revenue is earned when the allowable costs of the specific grant provisions have been incurred or the performance of the services has been rendered. Such revenue is subject to audit by the grantor. If the examination results in a deficiency of allowable expenses, the Trust will be required to refund any deficiencies.

Income Taxes:

The Trust is exempt from federal income taxes under Internal Revenue Service Code Section 501(c)(3). As a result, there is no provision for taxes in the accompanying financial statements.

Donated Services, Materials, and Facilities:

The Trust receives donated services from a variety of unpaid volunteers assisting in the museum and education programs. No amounts have been recognized in the accompanying statements of activities for these donated services.

As discussed previously, UWF pays certain expenses and donates office space to the Trust.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Adjustments Between Governmental Fund Balance Sheets and Statements of Net Position:

Capital assets are not financial resources and therefore are not reported in the governmental fund. Adjustment is made to include capital assets in the entity-wide statements of net position.

Nonspendable fund balance represents amounts that cannot be spent because they are either (1) not in spendable form or (2) legally or contractually required to be maintained intact. Nonspendable amounts are not reported in the entity-wide statements of net position, therefore, an adjustment is made to exclude the nonspendable fund balance category from the entity-wide statements of net position.

Adjustments Between Governmental Fund Statements of Revenue, Expenditures, and Changes in Fund Balances and Statements of Activities:

Because capital assets are not reported in the governmental fund, no depreciation is recognized in the governmental fund statements of revenues, expenditures, and changes in fund balances. Instead, capital outlays are reported as expenditures. Adjustment is made to include depreciation expense and remove capital outlays in the entity-wide statements of activities.

NOTE 2 - DEPOSITS AND INVESTMENTS

The Trust's deposits and investments consist of demand deposits and certificates of deposit. The carrying amount of the Trust's deposits and investments at June 30, 2025 and 2024 was $703,932 and $537,403, respectively, and the bank balance was $746,258 and $555,806, respectively, all of which was held by a qualified public depository under Chapter 280, Florida Statutes. As such, these deposits are considered to be fully insured.

NOTE 3 - DUE FROM UWFF/UWF

In March 2013, the Trust entered into a MOU with UWFF, where the Trust may transfer current cash assets to UWFF to invest on the Trust's behalf. These funds are invested as a Quasi-Endowment with UWFF and are part of the overall investment pool subject to spending and investment policies of UWFF as agreed to in the MOU. The Trust's investment with UWFF amounted to $1,303,261 and $1,269,157 at June 30, 2025 and 2024, respectively.

NOTE 4 - CAPITAL ASSETS

Capital assets consist of the following:

June 30, 2025:	Beginning Balance	Increases	Decreases	Ending Balance
Historic Pensacola Village				
Land	$ 1,010,660	$ -	$ -	$ 1,010,660
Buildings and improvements	5,502,420	733,239	(12,991)	6,222,668
Furniture, fixtures and equipment	2,764	-	-	2,764
Barkley House				
Furniture, fixtures and equipment	17,489	-	-	17,489
Pensacola Museum of Art				
Furniture, fixtures and equipment	101,775	-	-	101,775
General and Administrative				
Furniture, fixtures and equipment	506,961	36,578	(6,805)	536,734
Construction in progress	318,762	146,500	(318,762)	146,500
	7,460,831	916,317	(338,558)	8,038,590
Less accumulated depreciation	(3,364,286)	(244,578)	19,796	(3,589,068)
	$ 4,096,545	$ 671,739	$ (318,762)	$ 4,449,522

NOTE 4 - CAPITAL ASSETS (Continued)

June 30, 2024:	Beginning Balance	Increases	Decreases	Ending Balance
Historic Pensacola Village				
Land	$ 1,010,660	$ -	$ -	$ 1,010,660
Buildings and improvements	5,362,165	175,616	(35,361)	5,502,420
Furniture, fixtures and equipment	4,923	-	(2,159)	2,764
Barkley House				
Furniture, fixtures and equipment	17,489	-	-	17,489
Pensacola Museum of Art				
Furniture, fixtures and equipment	101,775	-	-	101,775
General and Administrative				
Furniture, fixtures and equipment	449,799	64,947	(7,785)	506,961
Construction in progress	44,001	318,762	(44,001)	318,762
	6,990,812	559,325	(89,306)	7,460,831
Less accumulated depreciation	(3,198,548)	(203,416)	37,678	(3,364,286)
	$ 3,792,264	$ 355,909	$ (51,628)	$ 4,096,545

Depreciation expense was $244,578 and $203,416 for the years ended June 30, 2025 and 2024, respectively.

NOTE 5 - DEFERRED REVENUE

Rental revenue is considered earned when the event has occurred or the performance of the services has been rendered. Amounts received by the Trust in advance of the date of the event or performance of services are recorded as deferred revenue until the event has occurred or services are rendered. Total deferred revenue amounted to $117,808 and $90,154 at June 30, 2025 and 2024, respectively.

NOTE 6 - FUND BALANCE/NET POSITION

In the financial statements, fund balances/net position are classified as follows:

Nonspendable Fund Balance:

Nonspendable fund balance represents amounts that cannot be spent either because they are in a nonspendable form or because they are legally or contractually required to be maintained intact. Nonspendable fund balances as of June 30, 2025 and 2024 are presented as follows:

	2025	2024
Nonspendable -		
Inventory	$ 66,592	$ 67,763
Prepaid assets and deposits	18,266	15,904
Historical properties, antiques and collections	249,714	249,214
	$ 334,572	$ 332,881

Restricted Fund Balance / Reserved Net Position:

Restricted fund balance or reserved net position represent amounts that can be spent only for specific purposes required by law or other externally imposed conditions by grantors or creditors. Restricted fund balances/reserved net position as of June 30, 2025 and 2024 are presented as follows:

	2025	2024
Restricted -		
Old Christ Church fund	$ 100,042	$ 141,004
Kranc Property	57,500	57,500
Cemetery Projects	9,212	-
Restricted Donations	5,000	17,312
	$ 171,754	$ 215,816

Assigned Fund Balance / Designated Net Position:

Assigned fund balance or designated net position represent amounts that are designated by the Board of Directors, under authorization governed in the Trust's By-Laws, for a particular purpose but not spendable until a majority vote of approval by the Board of Directors. The assigned fund balance/designated net position of $38,805 and $38,798 as of June 30, 2025 and 2024, respectively, represents the remaining cash balance in the Veal Education Fund.

NOTE 6 - FUND BALANCE/NET POSITION (Continued)

Assigned Fund Balance / Designated Net Position (Continued):

PMA assigned fund balance or designated net position represents amounts that are designated by the Board of Directors but are not spendable until a majority vote of approval. In 2017, the Pensacola Museum of Art received a BP claim and the Board of Directors approved to designate these funds for future purchases of artwork and collections to be held at the museum. The assigned fund balance/designated net position of $33,966 as of June 30, 2025 and 2024, represents the remaining designated BP funds.

Use of Restricted Resources:

When an expense is incurred that can be paid using either restricted or unrestricted resources (net position), the Trust's policy is to first apply the expense toward restricted resources and then toward unrestricted resources. In governmental funds, the Trust's policy is to first apply the expenditure toward restricted fund balance and then to other, less-restrictive classifications, committed and then assigned fund balances, if any, before using unassigned fund balances.

NOTE 7 - COMMITMENTS AND CONTINGENCIES

Dependency on Government Support:

The Trust receives a substantial amount of support from UWF, and state and local government agencies. A reduction in the level of future support from these entities could have a substantial effect on the Trust's programs and activities.

UWF Agreement:

As discussed in Note 1, the Trust is committed to assist UWF under an operating agreement which extends for an indefinite term.

NOTE 8 - RISK MANAGEMENT

The Trust is exposed to various levels of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The Trust is insured for these risks. There were no insurance losses related to these risks in excess of insurance coverage in any of the three prior fiscal years. The Trust is not aware of any liabilities related to these risks as of June 30, 2025.

OTHER REPORT

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Directors
West Florida Historic Preservation, Inc.
d/b/a University of West Florida Historic Trust
Pensacola, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States ("*Government Auditing Standards"*), the financial statements of the governmental activities and the entity-wide activities of West Florida Historic Preservation, Inc., d/b/a University of West Florida Historic Trust ("the Trust"), (a component unit of the University of West Florida), as of and for the years ended June 30, 2025 and 2024, and the related notes to the financial statements, which collectively comprise the Trust's basic financial statements, and have issued our report thereon dated September 16, 2025.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Trust's internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal control. Accordingly, we do not express an opinion on the effectiveness of the Trust's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Trust's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Board of Directors
West Florida Historic Preservation, Inc.
d/b/a University of West Florida Historic Trust
Pensacola, Florida

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Trust's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Governmental Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Trust's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Trust's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Pensacola, Florida
September 16, 2025

Saltmarsh

Saltmarsh, Cleaveland & Gund

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

WEST FLORIDA HISTORIC PRESERVATION, INC.
D/B/A UNIVERSITY OF WEST FLORIDA HISTORIC TRUST

(A COMPONENT UNIT OF
THE UNIVERSITY OF WEST FLORIDA)

PENSACOLA, FLORIDA

FINANCIAL STATEMENTS

JUNE 30, 2024 AND 2023

WEST FLORIDA HISTORIC PRESERVATION, INC.
D/B/A UNIVERSITY OF WEST FLORIDA HISTORIC TRUST

(A COMPONENT UNIT OF THE UNIVERSITY OF WEST FLORIDA)

PENSACOLA, FLORIDA

FINANCIAL STATEMENTS

JUNE 30, 2024 AND 2023

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
West Florida Historic Preservation, Inc.
d/b/a University of West Florida Historic Trust
Pensacola, Florida

Opinion

We have audited the financial statements of the governmental activities and the entity-wide activities of West Florida Historic Preservation, Inc. d/b/a University of West Florida Historic Trust ("the Trust"), (a component unit of the University of West Florida), as of and for the years ended June 30, 2024 and 2023, and the related notes to the financial statements, which collectively comprise the Trust's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and the entity-wide activities of the Trust as of June 30, 2024 and 2023, and the respective changes in financial position for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* (GAS), issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Trust and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Trust's ability to continue as a going concern for twelve months beyond the financial statement date, including any known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and GAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and GAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Trust's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

Board of Directors
West Florida Historic Preservation, Inc.
d/b/a University of West Florida Historic Trust
Pensacola, Florida

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 3, 2024, on our consideration of the Trust's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Trust's internal control over financial reporting and compliance.

Saltmarsh Cleaveland & Gund

Pensacola, Florida
September 3, 2024

WEST FLORIDA HISTORIC PRESERVATION, INC.
D/B/A UNIVERSITY OF WEST FLORIDA HISTORIC TRUST
(A COMPONENT UNIT OF THE UNIVERSITY OF WEST FLORIDA)
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2024 AND 2023

The following is a narrative overview and analysis of the West Florida Historic Preservation, Inc. d/b/a University of West Florida Historic Trust's ("the Trust") significant financial activities for the fiscal year ended June 30, 2024.

Operational Highlights

- We will receive $1,025,000 one-time funding in this year's state budget. The funds were awarded in the form of two grants, one for $275,000 and the second for $750,000. We were not allowed to proceed with spending the funds until we received the grant agreements. We received the agreement for the $275,000 grant in January 2024 but didn't receive the agreement for the $750,000 grant until June 2024. Upon completion of grant deliverables, we will receive grant payment.

- Our parking management agreement with Premium Parking has generated increased parking revenues 50% over the budgeted amount.

- Visitation decreased by 15%, long-term rental income was 22% over the budgeted amount, and ticket sales were 5% over the budgeted amount.

- We held our third annual Bootleg Ball fundraiser on January 25th at the Museum of Commerce. After all expenses were covered, we made $5,026 and created a great deal of buzz which will help us with next year's event.

- In 2023, we received a $45,000 special category grant for window and door restoration at the Dorr House. We completed these repairs this year.

- We completed restoration of the #12 locomotive.

- We completed the train covering at the Museum of Industry.

- We completed the exterior restoration of the Pensacola Museum of Art.

- We completed all code required upgrades to the site elevators.

- We received insurance payout for roof repairs and replacement of damaged floors due to water damage at the Pensacola Museum of Art.

- We published our inaugural edition of Historic Pensacola Magazine. Copies have been placed in local hotels and businesses to spread awareness of all the happenings at the Trust. This will help increase visibility and drive in new customers.

- We underwent a risk assessment audit by the UWF internal auditors. This audit helped us identify potential risks and take corrective actions to ensure that potential risks were negated.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Trust's basic financial statements. They are: 1) entity-wide and governmental fund financial statements and 2) notes to the financial statements.

Entity-wide financial statements are designed to provide readers with a broad overview of the Trust's finances in a manner similar to a private-sector business. Governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the financial statements. The notes to the financial statements can be found starting on page 9 of this report.

Summary of Financial Condition

West Florida Historic Preservation, Inc.
d/b/a University of West Florida Historic Trust
Net Position

	2024	2023	2022
Total assets, excluding capital assets	$ 3,020,015	$ 2,611,792	$ 2,212,801
Capital assets	4,096,545	3,792,264	3,809,884
Total assets	$ 7,116,560	$ 6,404,056	$ 6,022,685
Current liabilities	$ 233,736	$ 133,659	$ 124,921
Invested in capital assets	4,096,545	3,792,264	3,809,884
Reserved	215,816	210,449	213,489
Designated	38,798	38,790	38,782
PMA designated	33,966	33,966	33,966
Undesignated	2,497,699	2,194,928	1,801,643
Total fund balance/net position	6,882,824	6,270,397	5,897,764
Total liabilities and net position	$ 7,116,560	$ 6,404,056	$ 6,022,685

A review of the Trust's Statements of Net Position at June 30, 2024, 2023, and 2022, shows that the Trust continues to maintain its financial position.

Summary of Financial Condition (Continued)

West Florida Historic Preservation, Inc.
d/b/a University of West Florida Historic Trust
Revenues, Expenses, and Changes in Net Position

	2024	2023	2022
Program revenues	$ 1,932,715	$ 1,414,917	$ 1,209,494
General revenues	337,906	223,988	190,951
Total revenues	2,270,621	1,638,905	1,400,445
Historic Pensacola Village and museum activities	67,968	68,660	73,892
Historic preservation and education programs	250,096	185,495	232,463
Pensacola Museum of Art	272,314	221,916	179,258
Management and general	864,400	529,278	695,262
Depreciation	203,416	260,923	327,359
Total expenditures/expenses	1,658,194	1,266,272	1,508,234
Change in net position	$ 612,427	$ 372,633	$ (107,789)

The Statements of Revenues, Expenses, and Changes Net Position for the 2024 fiscal year indicate the Trust's continued operations. Fiscal year 2022 was at a net loss due to the effects of COVID-19.

Capital Assets

The Trust's investment in capital assets totaled $4,096,545 (net of accumulated depreciation of $3,364,286). Capital assets include land, buildings and improvements, and furniture, fixtures and equipment.

Economic Factors

Budgetary constraints of state and local governments can affect the Trust's funding.

Requests for Information

Questions concerning any of the information provided in this report or requests for additional financial information should be directed to the following address:

West Florida Historic Preservation, Inc.
d/b/a University of West Florida Historic Trust
Attn: Executive Director
P.O. Box 12866
Pensacola, FL 32591-2866

WEST FLORIDA HISTORIC PRESERVATION, INC.
DBA UNIVERSITY OF WEST FLORIDA HISTORIC TRUST
(A COMPONENT UNIT OF THE UNIVERSITY OF WEST FLORIDA)
STATEMENTS OF NET POSITION AND GOVERNMENTAL FUND BALANCE SHEETS
JUNE 30, 2024 AND 2023

	2024			2023		
	General Fund	Adjustments (Note 1)	Statement of Net Position	General Fund	Adjustments (Note 1)	Statement of Net Position
Assets:						
Cash	$ 399,990	$ -	$ 399,990	$ 704,276	$ -	$ 704,276
Certificates of deposit	138,798	-	138,798	179,739	-	179,739
Due from UWF Foundation	1,269,157	-	1,269,157	1,137,815	-	1,137,815
Grants and local support receivable	879,148	-	879,148	253,329	-	253,329
Accrued interest receivable	41	-	41	57	-	57
Inventory	67,763	-	67,763	73,463	-	73,463
Prepaid assets	15,070	-	15,070	13,065	-	13,065
Historical properties, antiques and collections	249,214	-	249,214	249,214	-	249,214
Deposits	834	-	834	834	-	834
Capital assets -						
Non-depreciable	-	1,010,660	1,010,660	-	1,010,660	1,010,660
Depreciable, net of accumulated depreciation	-	3,085,885	3,085,885	-	2,781,604	2,781,604
Total Assets	$ 3,020,015	$ 4,096,545	$ 7,116,560	$ 2,611,792	$ 3,792,264	$ 6,404,056
Liabilities:						
Accounts payable	$ 143,582	$ -	$ 143,582	$ 37,571	$ -	$ 37,571
Deferred revenue	90,154	-	90,154	91,572	-	91,572
Due to AME Magnolia Cemetery	-	-	-	4,516	-	4,516
Total liabilities	233,736	-	233,736	133,659	-	133,659
Fund Balance/Net Position:						
Invested in capital assets	-	4,096,545	4,096,545	-	3,792,264	3,792,264
Nonspendable	332,881	(332,881)	-	336,576	(336,576)	-
Restricted/reserved	215,816	-	215,816	210,449	-	210,449
Assigned/designated	38,798	-	38,798	38,790	-	38,790
PMA assigned/designated	33,966	-	33,966	33,966	-	33,966
Unassigned/undesignated	2,164,818	332,881	2,497,699	1,858,352	336,576	2,194,928
Total fund balance/net position	2,786,279	4,096,545	6,882,824	2,478,133	3,792,264	6,270,397
Total Liabilities and Fund Balance/Net Position	$ 3,020,015	$ 4,096,545	$ 7,116,560	$ 2,611,792	$ 3,792,264	$ 6,404,056

The accompanying notes are an integral part of these financial statements.

WEST FLORIDA HISTORIC PRESERVATION, INC.
DBA UNIVERSITY OF WEST FLORIDA HISTORIC TRUST
(A COMPONENT UNIT OF THE UNIVERSITY OF WEST FLORIDA)
STATEMENTS OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE/NET POSITION
YEARS ENDED JUNE 30, 2024 AND 2023

	2024			2023		
	General Fund	Adjustments (Note 1)	Statement of Activities	General Fund	Adjustments (Note 1)	Statement of Activities
Program Revenues:						
Grants and local support	$ 1,024,234	$ -	$ 1,024,234	$ 433,315	$ -	$ 433,315
Admissions, including tours, Pensacola Museum of Art and school programs	495,214	-	495,214	527,704	-	527,704
Rents and leases	409,125	-	409,125	431,713	-	431,713
Museum store income, net	4,142	-	4,142	22,185	-	22,185
Total program revenues	1,932,715	-	1,932,715	1,414,917	-	1,414,917
General Revenues:						
Interest and dividends	29,259	-	29,259	25,929	-	25,929
Miscellaneous	188,905	-	188,905	99,062	-	99,062
Realized and unrealized gains	119,742	-	119,742	98,997	-	98,997
Total general revenues	337,906	-	337,906	223,988	-	223,988
Total revenues	2,270,621	-	2,270,621	1,638,905	-	1,638,905
Expenditures/Expenses:						
Historic Pensacola Village and museum activities	67,968	-	67,968	68,660	-	68,660
Historic preservation and education programs	250,096	-	250,096	185,495	-	185,495
Pensacola Museum of Art	272,314	-	272,314	221,916	-	221,916
Management and general	864,400	-	864,400	529,278	-	529,278
Depreciation	-	203,416	203,416	-	260,923	260,923
Capital outlay	507,697	(507,697)	-	243,303	(243,303)	-
Total expenditures/expenses	1,962,475	(304,281)	1,658,194	1,248,652	17,620	1,266,272
Change in fund balance/net position	308,146	304,281	612,427	390,253	(17,620)	372,633
Fund Balance/Net Position, Beginning of Year	2,478,133	3,792,264	6,270,397	2,087,880	3,809,884	5,897,764
Fund Balance/Net Position, End of Year	$ 2,786,279	$ 4,096,545	$ 6,882,824	$ 2,478,133	$ 3,792,264	$ 6,270,397

The accompanying notes are an integral part of these financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Purpose:

West Florida Historic Preservation, Inc. ("WFHPI"), formerly Historic Pensacola, Inc., was organized as a not-for-profit corporation under Section 266.0018, Florida Statutes, to engage in the restoration and exhibition of historical landmarks in the vicinity of Pensacola, Florida. In 2001, Section 266.0018, Florida Statutes was repealed, at which time the legislature transferred the historic preservation responsibilities to the University of West Florida ("UWF"). On July 1, 2001, WFHPI was designated as a direct support organization of UWF under Section 267.1732, Florida Statutes, in order to assist UWF in carrying out its dual historic preservation and historic preservation education purposes and responsibilities. In November 2013, West Florida Historic Preservation, Inc. changed its name to West Florida Historic Preservation, Inc., d/b/a University of West Florida Historic Trust ("the Trust").

The general operating authority of the Trust is contained in Section 267.1732, Florida Statutes (Chapter 2001-199, Laws of Florida). The Trust operates under an operating agreement with UWF and is considered a component unit of UWF.

Expenses paid by the Trust to renovate or modify property controlled by UWF and leased by the Trust are capitalized and reflected in buildings and improvements in these financial statements. The Trust assists UWF in operating, preserving and maintaining various historical properties owned by the State of Florida and controlled by UWF. Certain expenses related to these activities are directly paid by UWF and are not included in these financial statements. Those expenses, which are not reflected in these financial statements, are as follows:

	2024	2023
Telephone	$ 11,386	$ 10,345
Operating supplies	20,008	10,889
Office equipment rental	464	5,657
Electricity	69,101	135,322
Natural gas	1,925	26,134
Other utilities	12,441	45,620
Repairs and maintenance	54,768	93,548
Equipment	847	17,861
Contractual services	9,126	30,831
Professional services	5,809	17,568
Security	12,699	34,728
Insurance	28,784	29,010
Other	-	1,545
Totals	$ 227,358	$ 459,058

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Organization and Purpose (Continued):

Salaries of UWF employees who staff the Trust are paid directly by UWF. These in-kind salaries amounted to $1,265,373 and $1,171,949 for the years ended June 30, 2024 and 2023, respectively, and are not reflected in the books of the Trust. Additionally, UWF donates office space in the Bowden Building located at 120 Church Street in downtown Pensacola, Florida to the Trust. Management estimates the fair value of this donated office space to be $280,000 and $241,984 for the years ended June 30, 2024 and 2023, respectively.

In November 2013, the Trust entered into a Memorandum of Understanding ("MOU") with the University of West Florida Foundation ("UWFF"), a direct service organization of UWF, where all membership income is handled and recorded by UWFF. Membership income held by UWFF amounted to $57,656 and $55,949 as of June 30, 2024 and 2023, respectively.

Each state university board of trustees is authorized to permit the use of property, facilities, and personal services at any state university by any university direct support organization per Section 1004.28, Florida Statutes. Administrative and fiscal services, office space, and other miscellaneous support services are provided to UWF direct support organizations by UWF at no cost. No value is assigned to administrative and fiscal services in the accompanying statements of activities and governmental fund revenues, expenditures, and changes in fund balance/net position.

Pensacola Museum of Art:

On July 1, 2016, the assets of the Pensacola Museum of Art ("PMA"), an independent not-for-profit corporation, became part of UWF. On that date, UWFF was gifted a historic building, land, a fine arts collection, furniture and equipment, cash and cash equivalents, a permanent endowment, and other current assets from the dissolving entity totaling approximately $4.2 million. UWFF transferred the historic building and land to UWF and the fine arts collection, furniture and equipment, and all other assets were transferred to the Trust, with the exception of the permanent endowment. The Trust maintains a management agreement with UWF covering the preservation of historic properties for UWF. UWFF will continue to steward the endowment for purposes of the PMA, now a division of the Trust. The new PMA division has a non-governing advisory board that reports to the Trust's board of directors. Under the agreement, UWFF will handle all and record all unified membership income for the PMA. PMA unified membership income held by UWFF amounted to $15,094 and $19,054 as of June 30, 2024 and 2023, respectively.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

DeFuniak Springs Landmark:

On March 20, 2024, the Trust entered into a gift agreement with DeFuniak Springs Landmarks, Inc. ("Landmarks"), and UWFF. Landmarks is a Florida not-for-profit corporation formed to preserve, protect and promote historic and cultural sites in the City of DeFuniak Springs, Florida. Upon dissolution of Landmarks, UWFF and the Trust will be gifted all assets, cash and investments. UWFF will maintain all cash and investments. The Trust began administration of Landmarks mission of public education, archeological study and research, and funding of historic preservation projects during fiscal year 2024.

Measurement Focus, Basis of Accounting and Financial Statement Presentation:

These financial statements have been prepared in conformity with the accounting principles and reporting guidelines established by the Governmental Accounting Standards Board ("GASB"). The Trust utilizes the following fund type:

- General Fund, a governmental fund, is used to account for all revenues and expenditures applicable to the general operations of the Trust that are not required either legally or by accounting principles generally accepted in the United States of America ("GAAP") to be accounted for in another fund.

Government-Wide Financial Statements:

The government-wide financial statements (i.e., the statements of net position and governmental fund balance sheets and the statements of activities and governmental fund revenues, expenditures, and changes in fund balance/net position) report information on all of the activities of the Trust. Governments typically report activities as either governmental activities, which are supported by grants and other intergovernmental revenues, or business-type activities, which rely to a significant extent on fees and charges for support. The Trust reports its activities as governmental activities.

Because the Trust reports only governmental activities and only one program, it is considered to be a special-purpose government for financial reporting purposes under GAAP. As such, the government-wide financial statements are presented together with the governmental fund financial statements with an adjustment column presented to reconcile the two sets of statements.

The Trust has one governmental fund type, which is the General Fund. The General Fund is used to account for all resources and operations. Governmental funds are accounted for on a "spending" or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on the balance sheet. Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Government-Wide Financial Statements (Continued):

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

Governmental Funds:

The General Fund is accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual; that is, when they are measurable and available. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Trust considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are generally recorded when the related liability is incurred. Primary revenues consist of charges for services, licenses, and permits. All of these revenues are susceptible to accrual.

Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Inventory:

Inventory consists of merchandise held for resale in the museum gift shops. Inventory is stated at lower of cost or market and is accounted for under the first-in, first-out method.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets:

Property and equipment are recorded at cost. Donated capital assets are recorded at their estimated fair market value on the date of contribution. Expenditures which equal or exceed $5,000 that materially increase values, change capacities, or extend useful lives are capitalized. Repairs and maintenance costs are charged to operations when incurred.

Depreciation is computed using the straight-line method. Estimated useful lives of property and equipment range as follows:

Buildings and improvements	10 - 40 years
Furniture, fixtures and equipment	5 - 10 years

Historical Properties, Antiques, and Collections:

Purchased historical properties, antiques, and collections that are held for educational and curatorial purposes are recorded at cost. Donated items are not capitalized but are recorded both as revenue and expense in the government-wide statement of activities. Whether purchased or donated, each item is cataloged, preserved, and cared for, and activities verifying their existence and assessing their condition are performed continuously.

Historical properties, antiques, and collections are acquired for purposes of preservation and display. Management considers these items to be historically significant and should be preserved perpetually. Accordingly, depreciation is not recorded for these items.

Program Revenue:

Program revenue from local governments and government grants is recorded based upon the terms of the grantor allotment which generally provides that revenue is earned when the allowable costs of the specific grant provisions have been incurred or the performance of the services has been rendered. Such revenue is subject to audit by the grantor. If the examination results in a deficiency of allowable expenses, the Trust will be required to refund any deficiencies.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Income Taxes:

The Trust is exempt from federal income taxes under Internal Revenue Service Code Section 501(c)(3). As a result, there is no provision for taxes in the accompanying financial statements.

Donated Services, Materials, and Facilities:

The Trust receives donated services from a variety of unpaid volunteers assisting in the museum and education programs. No amounts have been recognized in the accompanying statements of activities for these donated services.

As discussed previously, UWF pays certain expenses and donates office space to the Trust.

Adjustments Between Governmental Fund Balance Sheets and Statements of Net Position:

Capital assets are not financial resources and therefore are not reported in the governmental fund. Adjustment is made to include capital assets in the entity-wide statements of net position.

Nonspendable fund balance represents amounts that cannot be spent because they are either (1) not in spendable form or (2) legally or contractually required to be maintained intact. Nonspendable amounts are not reported in the entity-wide statements of net position, therefore, an adjustment is made to exclude the nonspendable fund balance category from the entity-wide statements of net position.

Adjustments Between Governmental Fund Statements of Revenue, Expenditures, and Changes in Fund Balances and Statements of Activities:

Because capital assets are not reported in the governmental fund, no depreciation is recognized in the governmental fund statements of revenues, expenditures, and changes in fund balances. Instead, capital outlays are reported as expenditures. Adjustment is made to include depreciation expense and remove capital outlays in the entity-wide statements of activities.

NOTE 2 - DEPOSITS AND INVESTMENTS

The Trust's deposits and investments consist of demand deposits and certificates of deposit. The carrying amount of the Trust's deposits and investments at June 30, 2024 and 2023 was $537,403 and $882,630, respectively, and the bank balance was $555,806 and $929,127, respectively. The Trust's cash balances held by financial institutions are insured by the Federal Deposit Insurance Corporation up to certain limits.

NOTE 3 - DUE FROM UWFF/UWF

In March 2013, the Trust entered into a MOU with UWFF, where the Trust may transfer current cash assets to UWFF to invest on the Trust's behalf. These funds are invested as a Quasi-Endowment with UWFF and are part of the overall investment pool subject to spending and investment policies of UWFF as agreed to in the MOU. The Trust's investment with UWFF amounted to $1,269,157 and $1,137,815 at June 30, 2024 and 2023, respectively.

NOTE 4 - CAPITAL ASSETS

Capital assets consist of the following:

June 30, 2024:	Beginning Balance	Increases	Decreases	Ending Balance
Historic Pensacola Village				
Land	$ 1,010,660	$ -	$ -	$ 1,010,660
Buildings and improvements	5,362,165	175,616	(35,361)	5,502,420
Furniture, fixtures and equipment	4,923	-	(2,159)	2,764
Barkley House				
Furniture, fixtures and equipment	17,489	-	-	17,489
Pensacola Museum of Art				
Furniture, fixtures and equipment	101,775	-	-	101,775
General and Administrative				
Furniture, fixtures and equipment	449,799	64,947	(7,785)	506,961
Construction in progress	44,001	318,762	(44,001)	318,762
	6,990,812	559,325	(89,306)	7,460,831
Less accumulated depreciation	3,198,548	203,416	(37,678)	3,364,286
	$ 3,792,264	$ 355,909	$ (51,628)	$ 4,096,545

NOTE 4 - CAPITAL ASSETS (Continued)

June 30, 2023:	Beginning Balance	Increases	Decreases	Ending Balance
Historic Pensacola Village				
Land	$ 1,010,660	$ -	$ -	$ 1,010,660
Buildings and improvements	5,222,917	139,248	-	5,362,165
Furniture, fixtures and equipment	4,923	-	-	4,923
Barkley House				
Furniture, fixtures and equipment	17,489	-	-	17,489
Pensacola Museum of Art				
Furniture, fixtures and equipment	63,974	37,801	-	101,775
General and Administrative				
Furniture, fixtures and equipment	427,546	22,253	-	449,799
Construction in progress	-	44,001	-	44,001
	6,747,509	243,303	-	6,990,812
Less accumulated depreciation	2,937,625	260,923		3,198,548
	$ 3,809,884	$ (17,620)	$ -	$ 3,792,264

Depreciation expense was $203,416 and $260,923 for the years ended June 30, 2024 and 2023, respectively.

NOTE 5 - DEFERRED REVENUE

Rental revenue is considered earned when the event has occurred or the performance of the services has been rendered. Amounts received by the Trust in advance of the date of the event or performance of services are recorded as deferred revenue until the event has occurred or services are rendered. Total deferred revenue amounted to $90,154 and $91,572 at June 30, 2024 and 2023, respectively.

NOTE 6 - FUND BALANCE/NET POSITION

In the financial statements, fund balances/net position are classified as follows:

Nonspendable Fund Balance:

Nonspendable fund balance represents amounts that cannot be spent either because they are in a nonspendable form or because they are legally or contractually required to be maintained intact. Nonspendable fund balances as of June 30, 2024 and 2023 are presented as follows:

	2024	2023
Nonspendable -		
Inventory	$ 67,763	$ 73,463
Prepaid assets and deposits	15,904	13,899
Historical properties, antiques and collections	249,214	249,214
	$ 332,881	$ 336,576

Restricted Fund Balance / Reserved Net Position:

Restricted fund balance or reserved net position represent amounts that can be spent only for specific purposes required by law or other externally imposed conditions by grantors or creditors. Restricted fund balances/reserved net position as of June 30, 2024 and 2023 are presented as follows:

	2024	2023
Restricted -		
Old Christ Church fund	$ 141,004	$ 140,949
Kranc Property	57,500	57,500
Cemetery Projects	17,312	12,000
	$ 215,816	$ 210,449

NOTE 6 - FUND BALANCE/NET POSITION (Continued)

Assigned Fund Balance / Designated Net Position:

Assigned fund balance or designated net position represent amounts that are designated by the Board of Directors, under authorization governed in the Trust's By-Laws, for a particular purpose but not spendable until a majority vote of approval by the Board of Directors. The assigned fund balance/designated net position of $38,798 and $38,790 as of June 30, 2024 and 2023, respectively, represents the remaining cash balance in the Veal Education Fund.

PMA assigned fund balance or designated net position represents amounts that are designated by the Board of Directors but are not spendable until a majority vote of approval. In 2017, the Pensacola Museum of Art received a BP claim and the Board of Directors approved to designate these funds for future purchases of artwork and collections to be held at the museum. The assigned fund balance/designated net position of $33,966 as of June 30, 2024 and 2023, represents the remaining designated BP funds.

Use of Restricted Resources:

When an expense is incurred that can be paid using either restricted or unrestricted resources (net position), the Trust's policy is to first apply the expense toward restricted resources and then toward unrestricted resources. In governmental funds, the Trust's policy is to first apply the expenditure toward restricted fund balance and then to other, less-restrictive classifications, committed and then assigned fund balances, if any, before using unassigned fund balances.

NOTE 7 - COMMITMENTS AND CONTINGENCIES

Dependency on Government Support:

The Trust receives a substantial amount of support from UWF, and state and local government agencies. A reduction in the level of future support from these entities could have a substantial effect on the Trust's programs and activities.

UWF Agreement:

As discussed in Note 1, the Trust is committed to assist UWF under an operating agreement which extends for an indefinite term.

NOTE 8 - RISK MANAGEMENT

The Trust is exposed to various levels of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The Trust is insured for these risks. There were no insurance losses related to these risks in excess of insurance coverage in any of the three prior fiscal years. The Trust is not aware of any liabilities related to these risks as of June 30, 2024.

OTHER REPORT

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Directors
West Florida Historic Preservation, Inc.
d/b/a University of West Florida Historic Trust
Pensacola, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities and the entity-wide activities of West Florida Historic Preservation, Inc., d/b/a University of West Florida Historic Trust ("the Trust"), (a component unit of the University of West Florida), as of and for the year ended June 30, 2024 and 2023, and the related notes to the financial statements, which collectively comprise the Trust's basic financial statements, and have issued our report thereon dated September 3, 2024, 2024.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Trust's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal control. Accordingly, we do not express an opinion on the effectiveness of the Trust's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Trust's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Board of Directors
West Florida Historic Preservation, Inc.
d/b/a University of West Florida Historic Trust
Pensacola, Florida

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Trust's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Governmental Auditing Standards.*

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Trust's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Trust's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Saltmarsh Cleaveland & Gund

Pensacola, Florida
September 3, 2024

Tourist Development Tax

Fund 108

Winterfest of Pensacola

30

February 23, 2026

TO: Community Partners
RE: Requests for funding for Fiscal Year (FY) 2027

Dear Potential Funding Recipient:

Attached please find the Escambia County Community Partner Funding Request Application, which will be used for budget allocation purposes for the upcoming fiscal year.

The deadline to submit completed applications is Monday, March 30, 2026

The application provides you with adequate space to list all your organization's sources of revenue and your major categories of expenditures. When preparing the requested narratives, a clear and concise response is appreciated. If you need more space, please reference the appropriate question for your answers on any additional documentation.

Applications must be submitted electronically. When submitting your application, please follow all instructions and fill out the questions clearly. There is **an application check list** to ensure all required documents are submitted. **Please check each box to confirm all required documents are included with your new funding request application.**

Escambia County is committed to making information accessible. As part of that effort, documents delivered to Escambia County as part of this project are to meet website guidelines for accessible design set forth by the U.S. Department of Justice under the Title II of the Americans with Disabilities Act (ADA) and web content accessibility guidelines. For this reason, please submit Word format documents if ADA guidelines cannot be met.

We look forward to learning how Escambia County may be able to support your organization to maximize outreach to the citizens of our great county!

Sincerely,

Stephan Hall

Stephan Hall
Finance Director
Escambia County

FISCAL YEAR 2027

ESCAMBIA COUNTY
COMMUNITY PARTNER FUNDING APPLICATION

All agencies requesting funding from Escambia County must submit the below-listed information and complete the attached form. Failure to submit all required information or to complete the form will remove your organization from consideration for funding. Please submit the completed application packet electronically to **Budget@myescambia.com.**

DEADLINE - Monday, March 30, 2026

ELIGIBILITY CRITERIA:

Organizations eligible to apply for funding must:

- Demonstrate funding received from sources other than local governments in an amount at least equal to the amount requested from Escambia County.
- Qualify as: a) a municipality located in Escambia County; b) an organization designated tax exempt by the IRS and incorporated as a not-for-profit corporation with authorization to conduct business in the State of Florida; OR c) an organization incorporated as a for-profit corporation or organized as a limited liability company with authorization to conduct business in the State of Florida.
- Located in and serve residents of Escambia County.
- Provide at least 2 full years (24 months) of independently prepared, audited or reviewed financial statements or tax returns, unless organization was formed within the last 3 years.
- The Board of County Commissioners retains the right to waive the eligibility criteria.

APPLICANTS SHOULD:

- Explain why receiving funding would have a significant impact on their organization.
- Have a mission and programs or services that serve an essential public purpose for the benefit of the community.
- Submit a proposed budget where government funding does not exceed 50% of annual operating budget mandated by statutory or another regulatory requirement.
- Plan to expend funds within 12 months.
- Plan to provide quarterly metric reports and an annual report. ****Please be able to provide the source of your data that will be used to quantify your request.**

Funds may be provided for programs, services, necessary infrastructure, or other initiatives that support the organization's core mission. **Funds will not be provided for:**

- debt reduction, operating deficits, interim or bridge funding or endowment funding,
- individuals or private foundations,
- activities that are religious or political in nature,
- fund drives, annual appeals, fundraising events or general capital campaigns, and
- salaries that do not directly impact the program unless mandated by statutory or regulatory requirement.

When submitting your completed application with all required documents, provide your documents in original Word format or a direct PDF of the Word document. **Please limit scanned documents as much as possible.**

APPLICATION CHECKLIST (Required)

__ Submit a fully completed Agency Funding Request Application.

__ Submit a copy of your organization's current W-9.

__ Submit: a) Certificate of Status as a not-for-profit corporation with authorization to conduct business in the State of Florida and a Letter of Determination from the IRS confirming your organization's federally tax-exempt status or Certificate of Status as an organization incorporated as a for-profit corporation; or b) organized as a limited liability company with authorization to conduct business in the State of Florida.

__ Submit a copy of your organization's 2024 or 2025 tax return. You may submit a 2023 tax return along with explanation for late filing.

__ Submit a copy of your organization's most recent two years of financial statements, with audit if applicable. Updated financials may be requested by the County periodically including prior and subsequent to reward date.

__ Provide **source** used to obtain the data that will be recorded on the quarterly metrics reports and annual report.

GENERAL INFORMATION

Agency Name: Winterfest of Pensacola, Inc.

Agency Address: 226 E. Intendencia
Pensacola, FL 32501

Program Name for which funding is being requested: Winterfest

Amount Requested: $95,132.00

Program Contact: Denise Power

Contact Email: denisechenel@gmail.com Contact Phone: (850) 435-0914 or (850) 261-1365

Description of Program:

In Pensacola, Fla., a six-weeks-long festival has helped to ring in the holidays for almost 30 years. The city's historic downtown streets, aglow with holiday lights, form a magical backdrop for Winterfest, an iconic celebration that kicks off the weekend before Black Friday and ends on Christmas Eve. Spanning the holiday season, Winterfest offers an endless supply of live street performances, trolley tours, cascades of faux "snow," visits with Santa and more.

Winterfest entertains families and children of all ages and walks of life with both free and ticketed events and may be best known for its Trolley Performance Tours that bring classic holiday stories to life. The annual Winterfest Elf Parade is a free family event for all ages that brings up to 10,000 people to downtown Pensacola on Black Friday, many of whom come early and stay late to shop at local shops, restaurants, bars and galleries.

Winterfest's popular trolley tours routinely sell out—they are so popular in fact, that in 2017 Winterfest was recognized by *Coastal Living* magazine, *Southern Living* magazine, Trippin', Trip Smarter and others as one of the top things to do for the holidays. *Florida Travel + Life* Magazine has named Winterfest the top holiday attraction in Florida, and the Southeast Tourism Society lists Winterfest as one of the "Top 20 Events in the Southeast." Expedia included Winterfest as a top reason for listing Pensacola on its "Top 25 Christmas Destinations in the U.S."

How many years has your organization provided services in the County? 29 Years

How many years has your organization received funding from the County? One-time gift in 2006

Explain how receiving County funds would impact your organization:

Winterfest has grown into one of the Pensacola Bay Area's most beloved seasonal events, delivering a unique holiday experience that engages thousands of residents and visitors each year. However, current funding levels limit our ability to expand beyond a primarily local and regional audience, constraining both attendance growth and long-term organizational sustainability. Importantly, with a $10,000 marketing grant from Visit Pensacola in 2021, the resulting national public relations outreach helped us to increase out of market ticket sales by nearly 10% (*Winterfest ticket sales data).

Receiving County funding would directly strengthen Winterfest's capacity to grow as an organization. It would enable the implementation of a targeted national advertising and public relations campaign, increasing brand visibility, expanding audience reach, and attracting new out-of-market visitors. This growth would translate into increased ticket sales and stronger attendance across all programming.

Expanded marketing would also elevate Winterfest's overall brand positioning, allowing the organization to attract national media attention. This increased visibility strengthens Winterfest and supports long-term financial sustainability.

In addition, increased attendance and broader geographic reach would support enhancements to programming, visitor experience, and operational scale—allowing Winterfest to hire more local performers and continue improving the quality and impact of the event each year.

While the primary impact of this funding is organizational growth, the benefits also extend to Escambia County. Increased out-of-market visitation during November and December would contribute to higher hotel occupancy, increased visitor spending, and additional bed tax revenue during one of the area's lowest-performing tourism periods.

PREVIOUS FISCAL YEAR FUNDING

(If none received, mark N/A and skip to next section.)

Amount received, if applicable: N/A

Briefly discuss how last year's funds were used? N/A

Briefly describe the County's Return on Investment relative to last year's funding and the measurable impact your program had on the citizens of Escambia County? N/A

CURRENT FISCAL YEAR FUNDING REQUEST

Briefly explain how the requested funding will be used to support the program. Why is the program a benefit to the citizens of Escambia County?

Expanded marketing outside the region is expected to generate measurable economic impact while strengthening Winterfest's role as a major destination event. The requested funding will support a targeted national marketing and promotion strategy designed to attract out-of-market visitors from Escambia County's key feeder markets and direct flight markets. This includes an Expedia digital partnership (June–October) targeting travelers in key feeder and direct flight markets actively searching for November–December trips ($45,000), coordinated Meta and Google advertising. ($21,000), in-market Beach TV placements to drive repeat visits from summer travelers staying in local hotels and condos ($9,132), and a strategic national public relations campaign ($20,000). The PR effort includes direct outreach to targeted national media and is projected to generate up to $250,000 in earned media value. We expect the Expedia digital campaign to net 1,124 directly-attributable room nights.

Visit Pensacola research supports Winterfest's ability to attract high-value visitors. According to the 2021 Winterfest Economic Impact Study, the typical out-of-county Winterfest visitor is 44 years old, earns approximately $116,300 annually, and travels in larger parties (4.3 people), with 83% traveling with children. By comparison, the broader Pensacola visitor profile reflects a median household income of $86,700 and an average party size of 2.8. These findings indicate that Winterfest attracts a higher-spending, family-oriented visitor segment. The same study documented $484,000 in direct spending and $726,000 in total economic impact from 2,940 out-of-county visitors — an average of $165 per visitor for their entire stay, or approximately $1,532 per overnight travel party based on the study's documented average stay of 2.2 nights. Adjusted for cumulative inflation of 20.6% (Bureau of Labor Statistics CPI, 2021–2026), these figures represent an estimated $199 per visitor and $1,850 per overnight party in 2026 dollars.

Importantly, this model uses general Pensacola visitor benchmarks rather than a Winterfest-adjusted premium, despite evidence that Winterfest attracts higher-income, larger-party travelers. As a result, the projected economic impacts are intentionally conservative. The actual return on this investment, accounting for Winterfest's documented higher-income, larger-party visitor profile, is likely meaningfully higher.

Is your program a governmental function or requirement? If so, please site regulatory/statutory requirement and explain: No

SIMILAR/PARTNER ORGANIZATIONS

List any other public or private organizations/agencies who provide similar services in the area, and how you have partnered with those organizations: No other organizations / agencies provide similar services in our area.

Please differentiate your program from other similar programs and explain why you are the best agency to provide the program. There are no similar events that we are aware of in this market. We have successfully grown Winterfest for nearly three decades, even during major economic downturns due to the BP Horizon oil spill, the 2020 COVID crisis and others.

FUNDING

Will these funds be used for salaries/administrative costs or direct programming costs? Please provide a breakdown by percentage within each category. NOTE: Only salaries directly related to

the approved program/project are eligible for funding.

- Percentage for salaries/administrative costs: 0%
- Percentage for direct programming costs: 100%

If only a portion of your requested funding is granted, how will you offset the difference? We will continue to market Winterfest locally with our current marketing budget with no change to our programming and use the approved amount for out of market outreach.

If the requested funding can be used as a match for other funding, please provide the details below and include the amount and match ratio: N/A

Does your organization request funding from other governmental entities or non-profit agencies? If so, list each agency from which you request funds and the amount. Explain what those funds would be used for, and whether there is any duplication of funding. None; Winterfest in the past has received event grants from Visit Pensacola.

GOALS AND METRICS

Please provide "specific and measurable" metrics in the following three sections:

a) Please complete the Agency Metrics Scorecard below by listing up to three primary goals this program is targeting. For example, "reduce homelessness in Escambia County by "X"%." Provide three years of trends. If your Agency received funding the previous fiscal year, use the same metrics for consistent measurement. ALL agencies are required to fill out this template.

Goals & Metrics Scorecard	FY25	FY26	FY27	% Change
1. Increase total out-of-county Winterfest attendees by 5%	1,651	2,094	2,303	10%
2. Increase in overall ticket sales	9,509	9,342	9,996	7%
3. Number of room nights booked	N/A	N/A	1,124*	Unknown
4. Earned media value	N/A	N/A	$250,000	Unknown

b) Please state the source used to provide your program metrics: Ticket sales are tracked through our website back-end; Expedia's platform directly tracks and reports bookings, room nights, and revenue attributed to the campaign. *Conservative estimate based on results of a previous Expedia campaign. Earned media will be tracked using ad values for like space in individual media that cover our event.

While we expect the Expedia digital campaign to net 1,124 room nights, not all users will book via Expedia, so we anticipate additional bookings not directly attributable on the Expedia site.

c) Please list up to three program goals by which your organization will measure the success of your program. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months utilizing County funding."

Program Goals	FY27
1. Number of out of market individuals served/booked	2,303
2. Number of total individuals served/booked	9,996
3. Number of room nights booked through this promotion	1,124

d) Please list the actual baseline statistics/metrics for the performance measure(s) listed above. For example, "number of families successfully transitioned into permanent housing and stabilized for 6 months in previous fiscal year."

Baseline for Goals	FY26
1. Number of out of market tickets sold in FY2026	2,094
2. Number of total individuals served/booked in FY2026	9,342
3. Number of room nights booked through Expedia	1,124

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program, you are not required to complete the information for the previous budget year. Please add any additional income or expense sources to the table as necessary to complete your budget application. **Please round figures to the nearest whole dollar.**

INCOME TABLE			
	Most Recently Completed Budget Year - FY 2024-25	Current Budget Year FY 2025-26	Proposed Budget Year FY 2026-27

Contributions/Donations from Private Sources	$ 12,950	$ 7,500	$7,000
Programmatic Income	$ 218,994	$ 235,225	$ 250,000
County Funding/Direct Contribution	$ 0	$ 0	$ 95,132
County Funding by Other Source (a)	$ 0	$ 0	$ 0
City Funding	$ 0	$ 0	$ 0
Local Non-Profit Funding	$ 0	$ 0	$ 0
State Funding	$ 0	$ 0	$ 0
Federal Funding	$ 0	$ 0	$ 0
Memberships	$ 0	$ 0	$ 0
Investment Income	$ 0	$ 0	$ 0
Other Income (b)	$ 629,214	$ 738,019	$ 823,000
Total Income	$ 861,158	$ 980,744	$ 1,175,132

Please explain by fiscal year any amount listed in "County Funding by Other Source" line item.
(Example: Commissioner Community Support funding, Sheriff's Office funding, etc.)
N/A

Please explain by fiscal year any amount listed in the "Other Income" line item. "Other Income" is sourced from Winterfest Pensacola's parking business and its subsidiary charters company, The Five Flags Trolley Co.

EXPENSES TABLE			
	Most Recently Completed Budget Year FY 2024-25	Current Budget Year FY 2025-26	Proposed Budget Year FY 2026-27
Total Number of Staff	5	5	5
Salaries and Wages	$ 0	$0	$0
Employee Benefits	$ 0	$ 0	$ 0
Professional Services	$ 10,547	$ 6,670	$ 10,000
Contractual Services	$ 411,985	$ 350,960	$ 350,000
Travel Expenses	$ 6,118	$ 10,324	$ 10,000
Rentals and Leases	$ 111,368	$ 126,931	$ 150,000
Communication	$ 3,647	$ 2,901	$ 5,000
Postage and Freight	$ 62	$ 164	$ 500
Repair and Maintenance	$ 22,432	$ 126,931	$ 100,000
Printing and Binding	$ 6,389	$ 5,703	$ 7,000
Marketing and Promotion	$ 10,074	$ 39,449	$ 125,132
Fuel	$ 20,998	$ 6,356	$ 5,000
Supplies	$ 74,829	$ 63,899	$ 60,000
Event Expenses	$ 22,595	$ 13,563	$ 15,000
Capitalizable Assets for County Funding (a)	$ -	$ -	$ -
Other Expenses (b)	$ 139,592	$ 230,231	$ 322,500
Total Expenses	$ 840,636	$ 984,082	$ 1,160,132
Net Income - (Revenue minus Expense)	$ 20,522	$ -3,338	$ 15,000

Please explain any capitalizable assets (vehicles, land, or equipment) contained in your request.

None requested

Please explain any request listed in the "Other Expenses" line item. “Other Expenses” include fuel, manpower, vehicle maintenance, rents, utilities and storage and other expenses for parking and charter services.

BUDGET QUESTIONS

1. Does your agency operate on Calendar Year, State Fiscal Year, or Fiscal Year?

Calendar Year

2. Please explain any discrepancies in the Expense Table and your agency's Financial Statements. Discrepancies are due to financials being based on a calendar year and not the fiscal year.

3. Please explain any Net Income (Revenue less Expense) represented in the Expense Table above on the bottom row. What is the planned use for these residual funds? Any realized income will be moved forward to the following year’s event.

4. Please list the salary of the top 5 employees, names and positions of your organization. If there are multiple agencies funded by or through your agency allocation, please add those employees to this list by agency. Please note that there are no salaried employees; all individuals listed perform their services as LLCs or independent contractors. The prices shown below are their contract or project prices.

Name	Position	(Contract)
Jared Petticrew (Razor’s Edge)	Design & Project Manager	$60,000
Ladonna Day	General operations manager	$36,949
River Russo	Production coordinator	$39,989
Pauletta Ward	General Office	$26,805
Holly Sluder	Operations Assistant	$25,149

5. Please provide the total amount of cash and investments on hand. $64,262.00 in Hancock Whitney Checking as of this date

6. Does your organization charge fees for services? If so, provide a list of fees charged.

Adult Performance Trolley Tour Ticket: $27

Photos with the Grinch Package: $55

Photos with Santa Package: $55

7. Does your organization require background checks from volunteers and staff?

Volunteers are from the County and must pass background check.

8. What is the source of your reportable data? Winterfest website ticket tracking, Expedia campaign data, and survey data from Visit Pensacola.

I hereby certify that the information provided above is a true and correct statement relating to the organization requesting funding named above.

[signature]

Name

President 3/30/26

Title Date

VISIT PENSACOLA

Economic Impact of the Pensacola Winterfest 2021

November 21st – December 24th , 2021



Pensacola
VISITPENSACOLA.COM

downs & st. germain
RESEARCH

EXECUTIVE SUMMARY



Winterfest 2021



Purpose

This study was conducted to measure the economic impact of the Pensacola Winterfest 2021 to the Pensacola area

Total economic impact is a function of direct spending by **out-of-county visitors** in the Pensacola area, as well as the indirect and induced effects of this spending, such as increased business and household spending generated by tourism dollars

Direct spending by **out-of-county visitors** includes spending on accommodations, restaurants, groceries, transportation, attractions, entertainment, tickets, shopping, and "other" expenses

Indirect effects are increased business spending resulting from tourism dollars. Induced effects are increased household spending resulting from tourism dollars

Local spending does **not** affect total economic impact and is not included in the direct spending by visitors or the economic impact figure

METHODOLOGY



Data Collection

222 interviews were completed in-person with visitors to the Pensacola Winterfest 2021 event on November 21st – December 24th, 2021. Attendance figures from the Pensacola Winterfest and an independent attendance estimate by Downs & St. Germain Research were used in this report.

Economic Impact

Total economic impact is a function of direct spending by visitors in the Pensacola area, as well as the indirect and induced effects of this spending, such as increased business and household spending generated by tourism dollars.

Multiplier

Downs & St. Germain Research uses IMPLAN economic modeling to calculate the multiplier based on direct expenditure data collected from visitors to the Pensacola area. Agencies such as FEMA, EPA, Federal Reserve bank, and the Bureau of Land Management use IMPLAN modeling. Pensacola's multiplier is 1.5.

EXECUTIVE SUMMARY

- The Pensacola Winterfest 2021 attracted **7,390**[1] unique attendees, 2,940 out-of-county attendees and 4,450 locals
- **40%** of attendees were out-of-county visitors
- Out-of-county visitors spent **$484,000**[2] in the Pensacola area during this event, generating **$726,000 in economic impact**[3]
- Out-of-county visitors who attended Pensacola Winterfest 2021 spent **695** nights in paid accommodations in the Pensacola area
- The typical out-of-county attendee was **44** years old, earned **$116,300** per year and traveled in parties of **4.3 people**
- **49% of visitors** chose to stay in overnight accommodations while attending this event, staying an average of **2.2** nights, and **nearly 9 in 10 were very satisfied** with their stay
- **Nearly half** of attendees became aware of this event through **word of mouth from friends and family** and **nearly 1 in 4** became aware through **Visit Pensacola social media**
- **70%** of out-of-county visitors said this event was their main reason for coming to the Pensacola area

[1] The Pensacola Winterfest estimated attendance 10,400. Downs & St. Germain Research determined that there were 7,390 unique attendees. "Unique" attendees are visitors who may attend more than one day of the event and is based on the total event attendee estimate divided by the average days of attendance. Economic Impact is calculated based on "unique" visitors rather than the full attendance estimate.
[2] Spending by **out-of-county visitors** on accommodations, restaurants, groceries, transportation, attractions, entertainment, tickets, shopping, and "other" expenses.
[3] Indirect effects are increased business spending resulting from tourism dollars. Induced effects are increased household spending resulting from tourism dollars.
Local spending does not affect total economic impact.

ECONOMIC IMPACT



Winterfest 2021

TOTAL ECONOMIC IMPACT[1]

Out-of-county visitors[2] to the Pensacola Winterfest generated a total economic impact of

$726,000

in the Pensacola area in 2021

[1] Including indirect and induced effects of direct spending.
Indirect effects are increased business spending resulting from tourism dollars.
Induced effects are increased household spending resulting from tourism dollars.
Downs & St. Germain Research uses IMPLAN economic modeling to calculate the multiplier on direct expenditure data. Pensacola's multiplier is 1.5.
[2] Visitor spending includes out-of-town visitors and participants of the event.

DIRECT VISITOR SPENDING[1]

Out-of-county visitors[2] to the Pensacola Winterfest spent

$484,000

in the Pensacola area in 2021

[1] For accommodations, restaurants, groceries, transportation, attractions, entertainment, tickets, shopping, and "other" expenses.
[2] Visitor spending includes out-of-town visitors and participants of the event.

DIRECT SPENDING BY LOCALS

Local[1] attendees to the Pensacola Winterfest spent

$189,800

at this event

[1] Spending by locals does NOT directly affect economic impact.

OUT-OF-COUNTY VISITORS

The Pensacola Winterfest attracted

2,940

unique visitors[1] from outside of the Pensacola area in 2021

[1] An estimate of 10,400 total event attendees was used for this report and directly affects economic impact. Attendance figure is from the Pensacola Winterfest.

PAID ROOM NIGHTS GENERATED[1]

Out-of-County visitors who attended the Pensacola Winterfest spent

695

nights in paid accommodations in the Pensacola area in 2021

[1] Includes attendees and vendors.

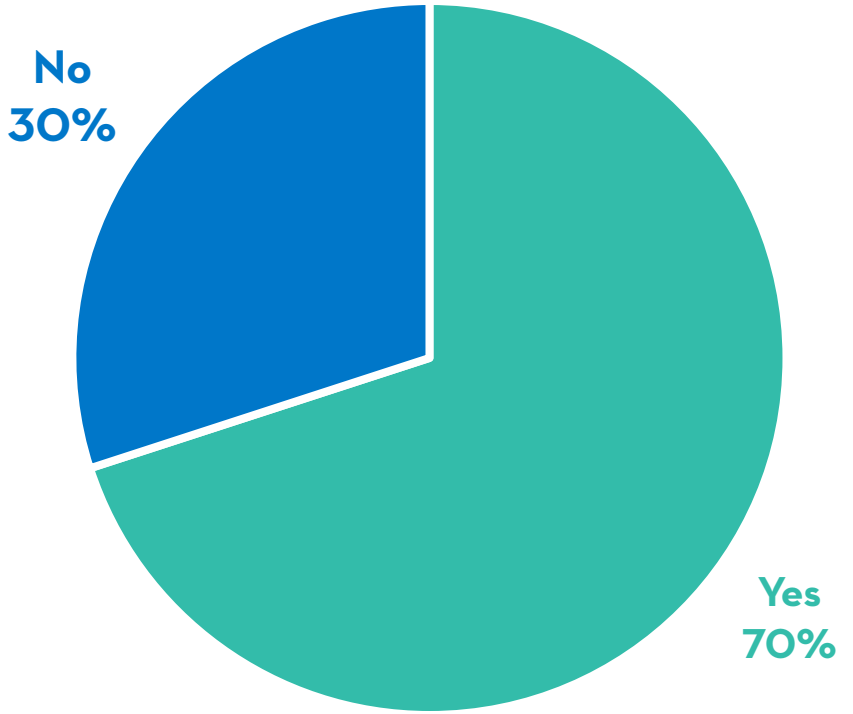
EVENT AWARENESS SOURCES: ALL ATTENDEES*

Word-of-mouth (friends, family, coworkers, etc.	48%
Visit Pensacola social media	22%
Attended before	18%
Search sites (Google, etc.)	17%
Pensacola Winterfest social media	14%
PensacolaWinterfest.org	10%
News outlet	9%
VisitPensacola.com	5%
Email	4%
Flier	3%
Other[1]	9%

*Multiple responses permitted.
[1] Includes the radio.

REASON FOR VISITING

- **70%** of out-of-county visitors said this event was their main reason for coming to the Pensacola area



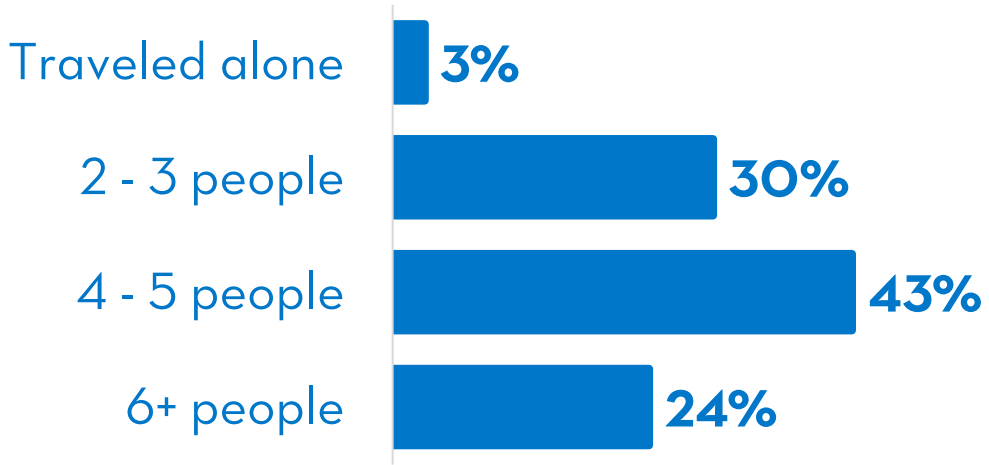
TRAVEL PARTY PROFILE



Winterfest 2021

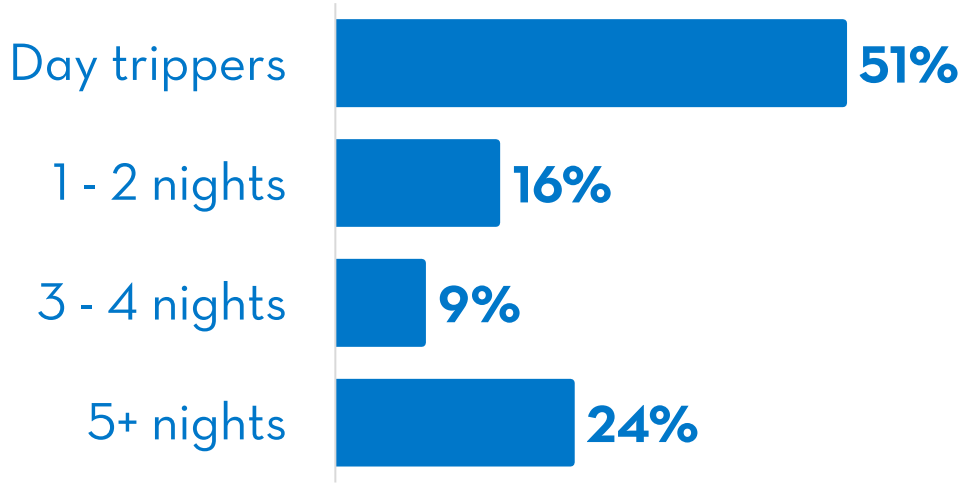
TRAVEL PARTIES

- The average travel party was composed of **4.3** people
- **83%** of out-of-county visitors traveled with one or more children



NIGHTS STAYED[1]

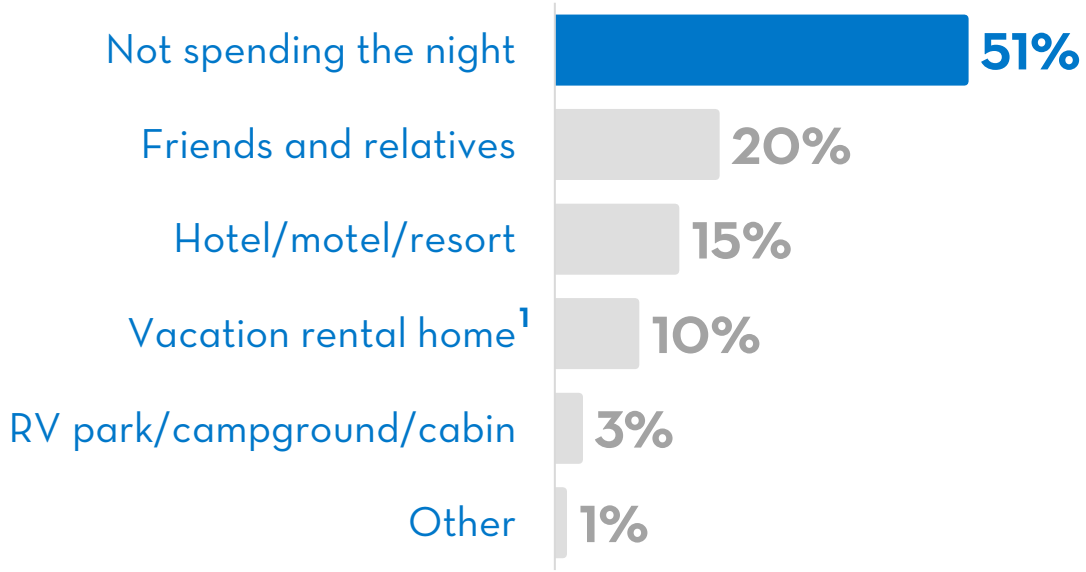
- **49%** of Pensacola Winterfest out-of-county visitors stayed overnight in the Pensacola area



[1] Length of stay capped at length of event.

VISITORS ACCOMMODATIONS

- Typical Pensacola Winterfest out-of-county visitors stayed **2.2** nights in the Pensacola area



[1] Includes Airbnb, VRBO, HomeAway, etc.

OUT-OF-COUNTY VISITOR PROFILE







*Out of out-of-county visitors interviewed.

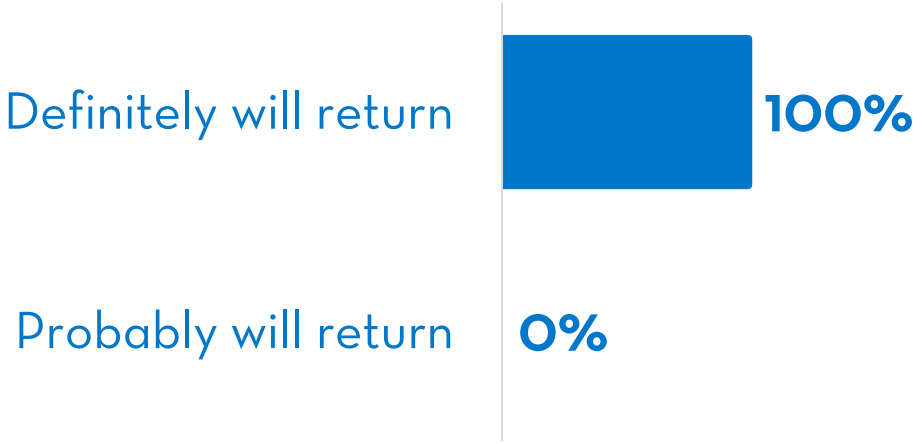
POST TRIP EVALUATION



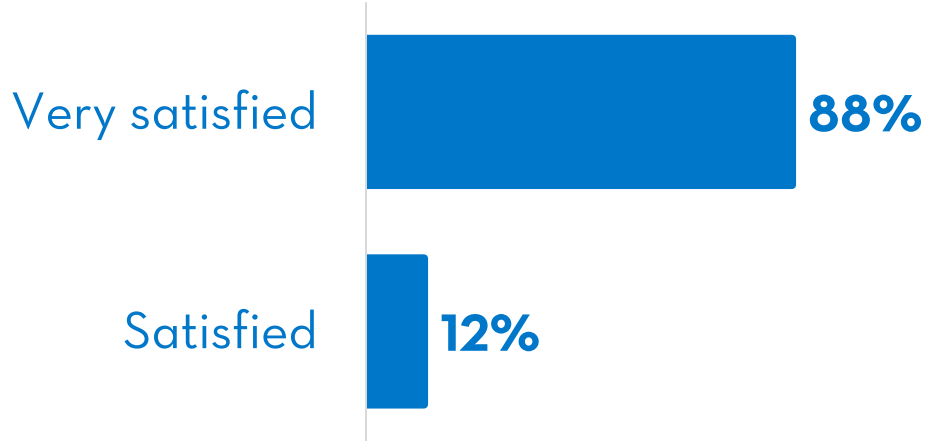
Winterfest 2021

VISITORS SATISFACTION

- **All** Pensacola Winterfest out-of-county visitors said they will definitely return to the Pensacola area



- **Nearly 9 in 10** Pensacola Winterfest out-of-county visitors were very satisfied with their stay in the Pensacola area



VISIT PENSACOLA

Economic Impact of the Pensacola Winterfest 2021

November 21st – December 24th , 2021

Downs & St. Germain Research
850-906-3111 | www.dsg-research.com



Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

▶ **Go to *www.irs.gov/FormW9* for instructions and the latest information.**

Give Form to the requester. Do not send to the IRS.

Print or type. See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
Winterfest of Pensacola, Inc

2 Business name/disregarded entity name, if different from above
DBA Five Flags Trolley

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☒ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ▶

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.
226 E Intendencia St.

Requester's name and address (optional)

6 City, state, and ZIP code
Pensacola, FL 32502

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number
[ ][ ][ ] - [ ][ ] - [ ][ ][ ][ ]

or

Employer identification number
2 0 - 1 0 7 9 4 9 7

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here Signature of U.S. person ▶ [signature] Date ▶ 3-4-24

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9.*

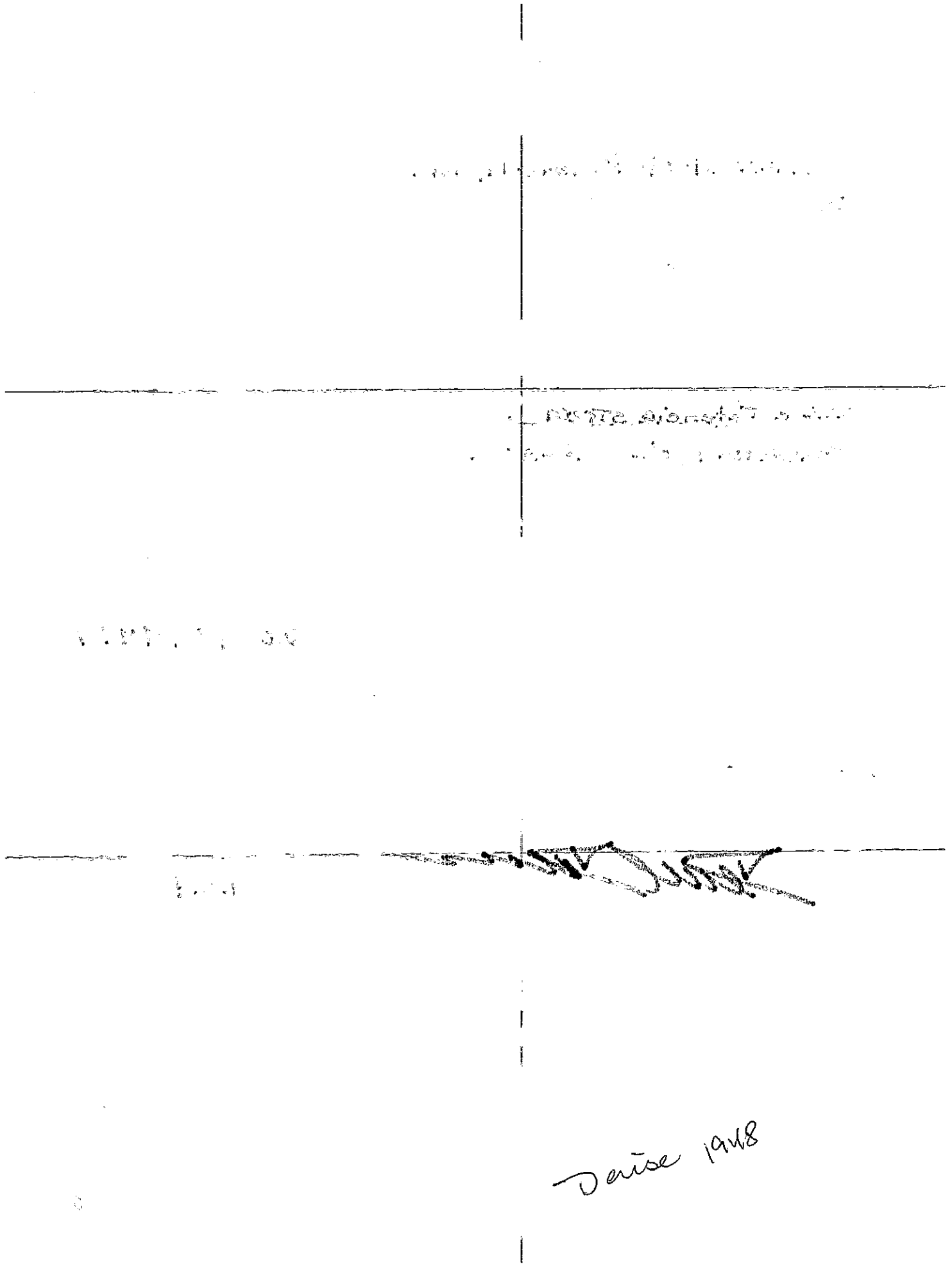
Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, *later.*



Denise 1948

2025 FLORIDA NOT FOR PROFIT CORPORATION ANNUAL REPORT

FILED
Apr 30, 2025
Secretary of State
3409226664CC

DOCUMENT# N04000004472

Entity Name: WINTERFEST OF PENSACOLA, INC.

Current Principal Place of Business:

226 EAST INTENDENCIA STREET
PENSACOLA, FL 32502

Current Mailing Address:

226 EAST INTENDENCIA STREET
PENSACOLA, FL 32502

FEI Number: 20-1079497

Certificate of Status Desired: No

Name and Address of Current Registered Agent:

MINSHEW, LISA
433 EAST GOVERNMENT STREET
PENSACOLA, FL 32502 US

The above named entity submits this statement for the purpose of changing its registered office or registered agent, or both, in the State of Florida.

SIGNATURE:

Electronic Signature of Registered Agent — Date

Officer/Director Detail :

Title	P
Name	POWERS, DENISE C
Address	226 EAST INTENDENCIA STREET
City-State-Zip:	PENSACOLA FL 32502

Title	S
Name	MINSHEW, LISA
Address	433 E GOVERNMENT STREET
City-State-Zip:	PENSACOLA FL 32501

Title	D
Name	BENSON, LOIS
Address	522 EAST ZARAGOZA STREET
City-State-Zip:	PENSACOLA FL 32502

Title	DIRECTOR
Name	RICHARD, FILLMORE
Address	4300 BAYOU BLVD SUITE 33
City-State-Zip:	PENSACOLA FL 32503

Title	V
Name	YOUNG, JACQUELINE
Address	131 CALLE DE SANTIAGO
City-State-Zip:	PENSACOLA FL 32502

Title	T
Name	DAVIDSON, JOSH
Address	P.O. BOX 423402
City-State-Zip:	SAN FRANCISCO CA 94142

Title	DIRECTOR
Name	BONNIN, STEWART
Address	3201 E OLIVE RD
City-State-Zip:	PENSACOLA FL 32514

Title	DIRECTOR
Name	GALBAVY, JUDY
Address	414 E ZARAGOZA ST
City-State-Zip:	PENSACOLA FL 32502

I hereby certify that the information indicated on this report or supplemental report is true and accurate and that my electronic signature shall have the same legal effect as if made under oath; that I am an officer or director of the corporation or the receiver or trustee empowered to execute this report as required by Chapter 617, Florida Statutes; and that my name appears above, or on an attachment with all other like empowered.

SIGNATURE: DENISE POWERS PRES 04/30/2025

Electronic Signature of Signing Officer/Director Detail — Date

Detail by Entity Name

Florida Not For Profit Corporation
WINTERFEST OF PENSACOLA, INC.

Filing Information

Document Number	N04000004472
FEI/EIN Number	20-1079497
Date Filed	05/04/2004
Effective Date	05/04/2004
State	FL
Status	ACTIVE
Last Event	AMENDMENT
Event Date Filed	04/12/2006
Event Effective Date	NONE

Principal Address

226 EAST INTENDENCIA STREET
PENSACOLA, FL 32502

Changed: 10/18/2005

Mailing Address

226 EAST INTENDENCIA STREET
PENSACOLA, FL 32502

Changed: 10/18/2005

Registered Agent Name & Address

MINSHEW, LISA
433 EAST GOVERNMENT STREET
PENSACOLA, FL 32502

Name Changed: 10/18/2005

Address Changed: 10/18/2005

Officer/Director Detail

Name & Address

Title P

POWERS, DENISE C
226 EAST INTENDENCIA STREET
PENSACOLA, FL 32502

Title V

YOUNG, JACQUELINE
131 CALLE DE SANTIAGO
PENSACOLA, FL 32502

Title S

MINSHEW, LISA
433 E GOVERNMENT STREET
PENSACOLA, FL 32501

Title T

DAVIDSON, JOSH
P.O. BOX 423402
SAN FRANCISCO, CA 94142

Title D

BENSON, LOIS
522 EAST ZARAGOZA STREET
PENSACOLA, FL 32502

Title director

Bonnin, Stewart
3201 E Olive Rd
Pensacola, FL 32514

Title Director

Richard, Fillmore
4300 Bayou Blvd
Suite 33
Pensacola, FL 32503

Title director

Galbavy, Judy
414 E Zaragoza St
Pensacola, FL 32502

Annual Reports

Report Year	Filed Date
2023	04/25/2023
2024	04/29/2024

2025 04/30/2025

Document Images

04/30/2025 -- ANNUAL REPORT	View image in PDF format
04/29/2024 -- ANNUAL REPORT	View image in PDF format
04/25/2023 -- ANNUAL REPORT	View image in PDF format
04/27/2022 -- ANNUAL REPORT	View image in PDF format
04/22/2021 -- ANNUAL REPORT	View image in PDF format
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Florida Department of State, Division of Corporations

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning , and ending

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization: WINTERFEST OF PENSACOLA, INC.
Doing business as: WINTERFEST
Number and street (or P.O. box if mail is not delivered to street address): 226 E. INTENDENCIA STREET
Room/suite:
City or town: PENSACOLA
State: FL
ZIP code: 32502
Foreign country name / Foreign province/state/county / Foreign postal code:

D Employer identification number: 20-1079497

E Telephone number: 850-435-0914

G Gross receipts $: 861,158

F Name and address of principal officer: DENISE DAUGHTRY 226 E. INTENDENCIA STREET, PENSACOLA, FL

H(a) Is this a group return for subordinates? ☐ Yes ☒ No
H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions
H(c) Group exemption number:

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: PENSACOLAWINTERFEST.ORG

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 2004

M State of legal domicile: FL

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities:
PRESERVATION & PROMOTION OF HISTORIC DISTRICT WITH SEASONAL TOURS OF DOWNTOWN HISTORIC DISTRICT

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	10
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	10
5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	0
6	Total number of volunteers (estimate if necessary)	6	
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	612,429	549,387
9	Program service revenue (Part VIII, line 2g)	291,722	311,771
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0	0
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0	0
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	904,151	861,158

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	0
14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	0	0
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b	Total fundraising expenses (Part IX, column (D), line 25) 18,735		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	892,219	840,636
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	892,219	840,636
19	Revenue less expenses. Subtract line 18 from line 12	11,932	20,522

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	284,008	306,214
21	Total liabilities (Part X, line 26)	98,503	100,187
22	Net assets or fund balances. Subtract line 21 from line 20	185,505	206,027

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer — Date

DENISE DAUGHTRY PRES
Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
GARY T WARD		6/12/2025		P01265118

Firm's name: ACCOUNTING & MANAGEMENT SERVICES INC. — Firm's EIN: 59-1431449
Firm's address: 4205 QUEENS COURT, PACE, FL 32571 — Phone no.: (850) 994-5691

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

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Part III **Statement of Program Service Accomplishments**

Check if Schedule O contains a response or note to any line in this Part III . . . . . ☐

1 Briefly describe the organization's mission:
PRESERVATION & PROMOTION OF HISTORIC DISTRICT. SEASONAL TOURS OF DOWNTOWN HISTORIC DISTRICT NEIGHBORHOODS.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . . ☐ Yes ☒ No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? . . . . . ☐ Yes ☒ No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 699,652 including grants of $) (Revenue $ 861,158)
WINTERFEST OF PENSACOLA, INC. PROVIDES TOURS OF THE DOWNTOWN PENSACOLA HISTORIC DISTRICT.

4b (Code:) (Expenses $ including grants of $) (Revenue $)

4c (Code:) (Expenses $ including grants of $) (Revenue $)

4d Other program services (Describe on Schedule O.)
(Expenses $ 0 including grants of $ 0) (Revenue $ 0)

4e Total program service expenses 699,652

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Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions	2		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	X	
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I.* See instructions.	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X

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Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		X
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		X
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		X
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26	X	
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	95		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		X	

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Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return . . 2a 0			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . .	4a		X
b	If "Yes," enter the name of the foreign country ---------- See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year 7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . .	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? .	7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 . . . . . 10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders 11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state?	13a		
	Note: See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b			
c	Enter the amount of reserves on hand 13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? . . . . . If "Yes," see the instructions and file Form 4720, Schedule N.	15		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? . . . If "Yes," complete Form 4720, Schedule O.	16		X
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? . . . . . If "Yes," complete Form 6069.	17		X

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Part VI **Governance, Management, and Disclosure.** *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*
Check if Schedule O contains a response or note to any line in this Part VI . . . . . ☐

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year . . . . If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	1a	10		
b	Enter the number of voting members included on line 1a, above, who are independent	1b	10		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		2		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? . . .		3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		4		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		5		X
6	Did the organization have members or stockholders?		6		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		7a		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		7b		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?		8a	X	
b	Each committee with authority to act on behalf of the governing body?		8b	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*		9		X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? .	11a	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a		X
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		X
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c		X
13	Did the organization have a written whistleblower policy?	13		X
14	Did the organization have a written document retention and destruction policy?	14		X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official.	15a		X
b	Other officers or key employees of the organization	15b		X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed FL

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request ☐ Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records
DENISE DAUGHTRY 850-435-0914
226 E. INTENDENCIA STREET, PENSACOLA, FL 32502

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Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII . . . . . ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☒ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Denise Daughtry	44.00									
President/Director	0.00	X		X						
(2) Jacqueline Young	1.00									
Vice President/Director	0.00	X		X						
(3) Lisa Minshew	1.00									
Secretary/Director	0.00	X		X						
(4) Josh Davidson	16.00									
Treasurer/Director	0.00	X		X						
(5) Lois Benson	1.00									
Director	0.00	X								
(6) Angelia Byers	4.00									
Director	0.00	X								
(7) Jewel Canada Wynn	1.00									
Director	0.00	X								
(8) Richard Fillmore	2.00									
Director	0.00	X								
(9) Jerid Petecrew	12.00									
Director	0.00	X								
(10) Stu Bonnin	1.00									
Director	0.00	X								
(11)										
(12)										
(13)										
(14)										

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Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b **Subtotal**								0	0	0
c **Total from continuation sheets to Part VII, Section A**								0	0	0
d **Total (add lines 1b and 1c)**								0	0	0

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 0

		Yes	No
3	Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*		X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*		X
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
		0
		0
		0
		0
		0

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization 0

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Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII. ☐

					(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512–514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a	0				
	b	Membership dues	1b	0				
	c	Fundraising events	1c	0				
	d	Related organizations	1d	0				
	e	Government grants (contributions)	1e	0				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	549,387				
	g	Noncash contributions included in lines 1a–1f	1g	$ 0				
	h	**Total.** Add lines 1a–1f			549,387			
Program Service Revenue			Business Code					
	2a	Christmas Events Program	711190		218,994			
	b	Trolley Charter Program	711190		92,777			
	c				0			
	d				0			
	e				0			
	f	All other program service revenue			0			
	g	**Total.** Add lines 2a–2f			311,771			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)			0			
	4	Income from investment of tax-exempt bond proceeds			0			
	5	Royalties			0			
			(i) Real	(ii) Personal				
	6a	Gross rents	6a					
	b	Less: rental expenses	6b					
	c	Rental income or (loss)	6c	0 / 0				
	d	Net rental income or (loss)			0			
			(i) Securities	(ii) Other				
	7a	Gross amount from sales of assets other than inventory	7a	0 / 0				
	b	Less: cost or other basis and sales expenses	7b	0 / 0				
	c	Gain or (loss)	7c	0 / 0				
	d	Net gain or (loss)			0			
	8a	Gross income from fundraising events (not including $ 0 of contributions reported on line 1c) See Part IV, line 18	8a	0				
	b	Less: direct expenses	8b	0				
	c	Net income or (loss) from fundraising events			0			
	9a	Gross income from gaming activities. See Part IV, line 19	9a	0				
	b	Less: direct expenses	9b	0				
	c	Net income or (loss) from gaming activities			0			
	10a	Gross sales of inventory, less returns and allowances	10a	0				
	b	Less: cost of goods sold	10b	0				
	c	Net income or (loss) from sales of inventory			0			
Miscellaneous Revenue			Business Code					
	11a				0			
	b				0			
	c				0			
	d	All other revenue			0			
	e	**Total.** Add lines 11a–11d			0			
	12	**Total revenue.** See instructions.			861,158	0	0	0

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Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX X

	Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	0			
2	Grants and other assistance to domestic individuals. See Part IV, line 22	0			
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	0			
4	Benefits paid to or for members	0			
5	Compensation of current officers, directors, trustees, and key employees	0		0	
6	Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7	Other salaries and wages	0			
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	0			
9	Other employee benefits	0			
10	Payroll taxes	0			
11	Fees for services (nonemployees):				
a	Management	0			
b	Legal	0			
c	Accounting	10,547		10,547	
d	Lobbying	0			
e	Professional fundraising services. See Part IV, line 17	0			
f	Investment management fees	0			
g	Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	678,321	678,321	0	
12	Advertising and promotion	12,617			12,617
13	Office expenses	17,623		17,623	
14	Information technology	6,467		6,467	
15	Royalties	0			
16	Occupancy	12,000		12,000	
17	Travel	6,118			6,118
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19	Conferences, conventions, and meetings	0			
20	Interest	7,699		7,699	
21	Payments to affiliates	0			
22	Depreciation, depletion, and amortization	0	0	0	0
23	Insurance	65,949		65,949	
24	Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a	Food Resale	221	221		
b	Emt Fees	112	112		
c	Vehicle Expenses	20,998	20,998		
d	Dues & subscriptions	1,964		1,964	
e	All other expenses	0			
25	**Total functional expenses.** Add lines 1 through 24e	840,636	699,652	122,249	18,735
26	**Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

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Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X . . . . . ☐

			(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing	52,553	1	71,169
	2	Savings and temporary cash investments	2,748	2	
	3	Pledges and grants receivable, net	0	3	0
	4	Accounts receivable, net	0	4	0
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	0	5	4,653
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)	0	6	
	7	Notes and loans receivable, net	0	7	0
	8	Inventories for sale or use	0	8	
	9	Prepaid expenses and deferred charges	5,729	9	7,414
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a: 222,978			
	b	Less: accumulated depreciation — 10b: 0	222,978	10c	222,978
	11	Investments—publicly traded securities	0	11	0
	12	Investments—other securities. See Part IV, line 11	0	12	0
	13	Investments—program-related. See Part IV, line 11	0	13	0
	14	Intangible assets	0	14	0
	15	Other assets. See Part IV, line 11	0	15	0
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	284,008	16	306,214
Liabilities	17	Accounts payable and accrued expenses	23,383	17	39,093
	18	Grants payable	0	18	
	19	Deferred revenue	0	19	
	20	Tax-exempt bond liabilities	0	20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D	0	21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	3,422	22	1,000
	23	Secured mortgages and notes payable to unrelated third parties	71,698	23	60,094
	24	Unsecured notes and loans payable to unrelated third parties	0	24	0
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D	0	25	0
	26	**Total liabilities.** Add lines 17 through 25	98,503	26	100,187
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ☐ and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	0	27	
	28	Net assets with donor restrictions	0	28	
		Organizations that do not follow FASB ASC 958, check here ☒ and complete lines 29 through 33.			
	29	Capital stock or trust principal, or current funds	0	29	
	30	Paid-in or capital surplus, or land, building, or equipment fund	0	30	
	31	Retained earnings, endowment, accumulated income, or other funds	185,505	31	206,027
	32	Total net assets or fund balances	185,505	32	206,027
	33	Total liabilities and net assets/fund balances	284,008	33	306,214

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Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI . . . . . ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	861,158
2	Total expenses (must equal Part IX, column (A), line 25)	2	840,636
3	Revenue less expenses. Subtract line 2 from line 1	3	20,522
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	185,505
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	206,027

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII . . . . . ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☒ Cash ☐ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a	X	
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2b		X
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

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Financial Statements

of
WINTERFEST OF PENSACOLA, INC.
For the Period Ended December 31, 2025

Unaudited- Incomplete Presentations

WINTERFEST OF PENSACOLA, INC.
Balance Sheet
December 31, 2025

ASSETS

Current Assets			
Hancock - Checking Acct #6947	$ 79,152.12		
Hancock Checking account #4531	698.84		
Petty Cash	4,377.78		
Prepaid Insurance	9,162.85		
Loans Receivable - Daughtry	26,380.61		
Total Current Assets		$	119,772.20
Fixed Assets			
Equipment	222,978.49		
Total Fixed Assets			222,978.49
Other Assets			
Total Assets		$	342,750.69

WINTERFEST OF PENSACOLA, INC.
Balance Sheet
December 31, 2025

LIABILITIES AND EQUITY

Current Liabilities			
.Amex Credit Card	$ 29,283.52		
Chase Credit Card	6,999.30		
Hancock Credit Card 3502	6,654.05		
Note Payable Hancock Whitney	34,523.21		
SBA Loan - Pandemic	3,096.00		
Line of Credit	540.01		
Loan due to Minshew	1,000.00		
Total Current Liabilities		$	82,096.09
Long Term Liabilities			
SBA Loan - Pandemic	57,316.00		
Total Long Term Liabilities			57,316.00
Equity			
Fund Balance - Unrestricted	206,027.30		
Current Income (Loss)	(2,688.70)		
Total Equity			203,338.60
Total Liabilities & Equity		$	342,750.69

WINTERFEST OF PENSACOLA, INC.
Income Statement
For the Period Ended December 31, 2025

	12 Months Ended Dec. 31, 2025	Pct	12 Months Ended Dec. 31, 2025	Pct
Revenue				
Donations	$ 7,500.00	0.76	$ 7,500.00	0.76
Parking Revenue	576,797.46	58.81	576,797.46	58.81
Christmas Events Revenue	235,225.35	23.98	235,225.35	23.98
WF mini-train ticket sales	5,360.74	0.55	5,360.74	0.55
Trolley Charters	155,860.55	15.89	155,860.55	15.89
Total Revenue	980,744.10	100.00	980,744.10	100.00
Operating Expenses				
Awards & Gifts	261.50	0.03	261.50	0.03
Accounting Fees	6,670.25	0.68	6,670.25	0.68
Donations	2,332.46	0.24	2,332.46	0.24
Insurance	73,674.85	7.51	73,674.85	7.51
Advertising	39,448.56	4.02	39,448.56	4.02
Office Expenses	5,703.14	0.58	5,703.14	0.58
Bank Service Charges	1,586.18	0.16	1,586.18	0.16
Credit Card Processing Fees	9,681.00	0.99	9,681.00	0.99
Dues & Subscriptions	2,853.59	0.29	2,853.59	0.29
Legal Fees	48.00	0.00	48.00	0.00
Auto & Truck Expense	6,356.18	0.65	6,356.18	0.65
EMT'S for WF	8,690.00	0.89	8,690.00	0.89
Licenses & Permits	2,328.35	0.24	2,328.35	0.24
Trolley Expenses	24,840.80	2.53	24,840.80	2.53
Charter Services Expenses	30,238.19	3.08	30,238.19	3.08
Meals	14,348.55	1.46	14,348.55	1.46
Independent Contractors	350,960.23	35.79	350,960.23	35.79
Interest Expense	11,751.76	1.20	11,751.76	1.20
Photography Expenses	18,162.31	1.85	18,162.31	1.85
Information Technology	4,088.96	0.42	4,088.96	0.42
Rents	154,765.83	15.78	154,765.83	15.78
Repairs & Maintenance	126,931.14	12.94	126,931.14	12.94
Security	11,234.97	1.15	11,234.97	1.15
Supplies	63,899.84	6.52	63,899.84	6.52
Travel	10,324.27	1.05	10,324.27	1.05
Telephone	2,901.44	0.30	2,901.44	0.30
Total Operating Expenses	984,082.35	100.34	984,082.35	100.34
Operating Income	(3,338.25)	(0.34)	(3,338.25)	(0.34)
Interest Income-Unrestricted	649.55	0.07	649.55	0.07
Total Other Income	649.55	0.07	649.55	0.07
Net Income (Loss)	$ (2,688.70)	(0.27)	$ (2,688.70)	(0.27)

Unaudited- Incomplete Presentations

Tourist Development Tax

Fund 108

William Banks Enterprises

31

February 28, 2026

TO: Tourism Community Partner

RE: Requests for funding for Fiscal Year (FY) 2027

Dear Potential Funding Recipient:

Attached please find the Escambia County Community Partner Funding Request Application, which will be used for budget allocation purposes for the upcoming fiscal year.

The deadline to submit completed applications is Monday, March 30, 2026

The application provides you with adequate space to list all your organization's sources of revenue and your major categories of expenditures. When preparing the requested narratives, a clear and concise response is appreciated. If you need more space, please reference the appropriate question for your answers on any additional documentation.

Important Note: As a requirement to receive County TDT grant monies, your organization will be required to submit both quarterly metrics and an annual report. Your required metrics report will be derived from the metric information within your application. Specific instructions to complete your annual report are included in the Attachment A "Annual Narrative Form", attached to this application and are due post event or at the end of the Fiscal Year, whichever date is earliest.

Applications must be submitted electronically. When submitting your application, please follow all instructions and fill out the questions clearly. There is **an application check list** to ensure all required documents are submitted. **Please check each box to confirm all required documents are included with your new funding request application.**

Escambia County is committed to making information accessible. As part of that effort, documents delivered to Escambia County as part of this project are to meet website guidelines for accessible design set forth by the U.S. Department of Justice under the Title II of the Americans with Disabilities Act (ADA) and web content accessibility guidelines. For this reason, please submit Word format documents if ADA guidelines cannot be met.

We look forward to learning how Escambia County may be able to support your organization to maximize outreach to the citizens of our great county!

Sincerely,

Stephan Hall

Finance Director
Escambia County



FISCAL YEAR 2027

ESCAMBIA COUNTY
TOURISM PROMOTION
COMMUNITY PARTNER FUNDING APPLICATION

All agencies requesting Tourist Development Tax (TDT) funding from Escambia County must submit the below-listed information and complete the attached form. Failure to submit all required information or to complete the form will disqualify your organization from consideration for funding. Please submit the completed application packet electronically to **Budget@myescambia.com.**

DEADLINE - Monday, March 30, 2026

ELIGIBILITY CRITERIA:

Organizations eligible to apply for funding must:

- Indicate all funding amounts received from sources other than local governments.
- Qualify as: a) a municipality located in Escambia County; b) an organization designated tax exempt by the IRS and incorporated as a not-for-profit corporation with authorization to conduct business in the State of Florida; OR c) an organization incorporated as a for-profit corporation or organized as a limited liability company with authorization to conduct business in the State of Florida.
- Located in and serve residents of Escambia County.
- Provide at least 2 full years (24 months) of independently prepared, audited or reviewed financial statements or tax returns, unless organization was formed within the last 3 years.
- The Board of County Commissioners retains the right to waive the eligibility criteria.

APPLICANTS SHOULD:

- Explain why receiving funding would have a significant impact on their organization.
- Have a mission and programs or services that directly and primarily promote tourism.
- Plan to expend funds within 12 months.
- Plan to provide quarterly metric reports and an annual report. ****Please be able to provide the source of your data that will be used to quantify your request.**

Funds may be provided for programs, services, projects, activities, events or other initiatives that directly and primarily support tourism in Escambia County. Funds may be provided for facility and infrastructure projects subject to the additional eligibility requirements as provided in Escambia County's TDT Policies and Procedures.

Funds will not be provided for:

- debt reduction, operating deficits, interim or bridge funding or endowment funding,
- individuals or private foundations,
- activities that are religious or political in nature,
- fund drives, annual appeals, fundraising events or general capital campaigns, and
- salaries that do not directly impact the program unless mandated by statutory or regulatory requirement.

When submitting your completed application with all required documents, provide your documents in original Word format or a direct PDF of the Word document. **Please limit scanned documents as much as possible.**

APPLICATION CHECKLIST (Required)

_x_ Submit a fully completed Agency Funding Request Application.

Submit a copy of your organization's current W-9.

_x_ Submit: a) Certificate of Status as a not-for-profit corporation with authorization to conduct business in the State of Florida and a Letter of Determination from the IRS confirming your organization's federally tax-exempt status; or b) Certificate of Status as an organization incorporated as a for-profit corporation or organized as a limited liability company with authorization to conduct business in the State of Florida.

_x_ Submit a copy of your organization's 2024 or 2025 tax return. You may submit a 2023 tax return along with explanation for late filing.

_x_ Submit a copy of your organization's most recent two years of financial statements, with audit if applicable. Updated financials may be requested by the County periodically including prior and subsequent to reward date.

_x_ Provide the **source** used to obtain the data that will be recorded on the quarterly metrics report and annual report.

GENERAL INFORMATION

Agency Name: _William Banks Enterprise, Inc.

Agency Address: 1372 Buttonwillow Trl.

Pensacola, FL 32506

Program Name for which funding is being requested: 2027 Gulf Coast Summerfest Jazz Edition

Amount Requested: $_275,000.00

Program Contact: _William "Cadillac" Banks

Contact Email: _banksenterprise@bellsouth.net Contact Phone: (850) 393 - 3028

Description of Program: _William Banks Enterprise, Inc., proudly produces one of the top 4 night/3day festivals in the country, headlined by national top billboard smooth jazz artists. The event boosts tourism by attracting jazz lovers from all over the United States and abroad to Escambia County for 4 nights/3 days .

How many years has your organization provided services in the County? _15

How many years has your organization received funding from the County? _10

Explain how receiving funds from the County would impact your organization:

Receiving funding from Escambia County would hel secure the best of the best top smooth jazz artists to compete with he talent line-up of the Seabreeze Jazz Festival in Panama City.

The Gulf Coast Jazz Festival has been successful in capturing tourism tax dollars that would otherwise have been spent in other counties with music festivals. Production osts for the Jazz Festival rise every year 20-30% over the previous year. Without the assistance of the County, it would be a struggle to engage the high-quality talent that the Gulf Coast Jazz Festival has traditionally provided. Even though the production costs rise significantly every year, the economic impact of the festival on Escambia County outpaces the rise in production costs.

PREVIOUS FISCAL YEAR FUNDING

(If none received, mark N/A and skip to next section.)

Amount received, if applicable: _2026 ($200,000)

Briefly describe how last year's funds were used? _The funds were specifically spent to

_ssecure artists contracts, service contracts, venue rentals and marketing and promotional efforts.

Briefly describe the County's Return on Investment relative to last year's funding and the measurable impact your program had on the citizens of Escambia County? _The funds for 2027

_will be used to produce the Jazz Festival per the funding agreement. These funds will secure

_artists' contracts, venues, and other service contracts.

CURRENT FISCAL YEAR FUNDING REQUEST

Briefly explain how the requested funding will be used to support the program. Why is the program a benefit to the citizens of Escambia County? _The fund for 2027 will be used partly to

_produce the jazz festival in accordance with the funding agreement.

Is your program a governmental function or requirement? If so, please site regulatory/statutory requirement and explain: _No

Is this a one-time request or a recurring request for funding? _Recurring.

SIMILAR/PARTNER ORGANIZATIONS

List any other public or private organizations/agencies who provide similar services in the area, and how you have partnered with those organizations: Escambia County does not have any other public or private organizations/agencies who provide similar service in the area compared to the Gulf Coast Summerfest Jazz Edition. However, we do have a competitor 100 miles away – the Seabreeze Jazz Festival.

Please differentiate your program from other similar programs and explain why you are the best agency to provide the program. The Gulf Coast Jazz Festival is unique. There is not similar musical event in Escambia County for jazz lovers.

FUNDING

Will these funds be used for salaries/administrative costs or direct programming costs? Please provide a breakdown by percentage within each category. NOTE: Only salaries directly related to the approved program are eligible for funding.

- Percentage for salaries/administrative costs: 0 %
- Percentage for direct programming costs: 100 %

If only a portion of your requested funding is granted, how will you offset the difference? We would work to solicit additional sponsorships from the community or resort toa shorter event in an effort to cut costs without cancelling the event all together.

.

If the requested funding can be used as a match for other funding, please provide the details below and include the amount and match ratio: N/A

Does your organization request funding from other governmental entities or non-profit agencies? If so, list each agency from which you request funds and the amount. Explain what those funds would be used for and whether there is any duplication of funding.

N/A

GOALS AND METRICS

Please provide "specific and measurable" metrics in the following sections:

a) Please complete the Agency Metrics Scorecard below by listing up to three primary goals this program is targeting. Provide three years of trends. If your Agency received funding the previous fiscal year, use the same metrics for consistent measurement. ALL agencies are required to fill out this template.

Goals & Metrics Scorecard	FY25	FY26	FY27	% Change
1. Tourist/visitor numbers as measured by ticketmaster and opinion research	7,145 tickets sold. 68% outside of Esc county.	FY26 project a 10% increase (7859) from FY25	FY27 project a 10% increase from FY26 projection (8645).	10 %
2. Unique Individuals attending FY25 was 3986. Project a 10% change across the other two collumns	3986	7856	8645	10 %
3.				%

b) State the source used to provide your program metrics: Pensacola Bay Center box office and Majority Opinion Research Company.

c) Please list up to three program goals by which your organization will measure the success of your program.

Program Goals	FY27
1. Increased number of tourists/visitors measured by ticket sales.	+10%
2. Increased number of bed tax revenue measured by hotel occupancy rates	+10%
3. Increased local economic impact measured by reported survey company and local hotel owners.	+10%

d) Please list the actual baseline statistics/metrics for the performance measure(s) listed above.

Baseline for Goals	FY27
1. Increased number of tourists measured by ticket sales.	FY25 ticket sales 3,986
2. Increased number of bed tax revenue measured by hotel occupancy rates.	FY25 hotel occupancy 3,530
3. Increased local economic impact measured by reported survey company and local hotel owners.	FY25 Economic Impact Report $2,056,258

BUDGET

Please fill out the requested information in its entirety for the program for which you are requesting funding. It is not necessary to fill out information for the agency as a whole; only for the program for which funding is requested. If this is a new program, you are not required to complete the information for the previous budget year. Please add any additional income or expense sources to the table as necessary to complete your budget application. **Please round figures to the nearest whole dollar.**

INCOME TABLE			
	Most Recently Completed Budget Year - FY 2024-25	Current Budget Year FY 2025-26	Proposed Budget Year FY 2026-27
Contributions/Donations from Private Sources	$	$	$
Programmatic Income	$	$	$
County Funding/Direct Contribution	$ 250,000	$ 200,000	$ 275,000
County Funding by Other Source (a)	$	$	$
City Funding	$	$	$
Local Non-Profit Funding	$	$	$
State Funding	$	$	$
Federal Funding	$	$	$
Memberships	$	$	$
Investment Income	$ 12,585	$ 100,000	$ 100,000
Other Income (b)	$	$	$
Total Income	$ 262,585	$ 300,000	$ 375,000

Please explain by fiscal year any amount listed in "County Funding by Other Source" line item. (Example: Commissioner Community Support funding, Sheriff's Office funding, etc.)

None

Please explain by fiscal year any amount listed in the "Other Income" line item.

None

EXPENSES TABLE			
	Most Recently Completed Budget Year FY 2024-25	Current Budget Year FY 2025-26	Proposed Budget Year FY 2026-27
Total Number of Staff	10		
Salaries and Wages	$ 0	$0	$0
Employee Benefits	$ 0	$ 0	$ 0
Professional Services	$ 0	$ 0	$ 0
Contractual Services	$ 303,053*	$ 474,914	$ 400,000 (projected)
Travel Expenses	$ 0	$ 0	$ 0
Rentals and Leases	$ Included in contractual Services	$Included in contractual services	$ Projected $18,474
Communication	$ 0	$ 0	$ 0
Postage and Freight	$ 0	$ 0	$ 0
Repair and Maintenance	$ 0	$ 0	$ 0
Printing and Binding	$ 0	$ 0	$ 0
Marketing and Promotion	$ Included in contractual services	$Included in contractual services	$ 25,000. projected
Fuel	$ 0	$ 0	$ 0
Supplies	$ 0	$ 0	$ 0
Event Expenses	$ 0	$ 0	$ 0
Capitalizable Assets for County Funding (a)	$ 0	$ 0	$ 0
Other Expenses (b)	$ 0	$ 0	$ 0
Total Expenses	$ 303,053	$ 474,914	$ 443,474
Net Income - (Revenue minus Expense)	$ -40,468	$ -174,914	$ -68,474

Please explain any capitalizable assets (vehicles, land, or equipment) contained in your request.

N/A

Please explain any request listed in the "Other Expenses" line item. N/A

BUDGET QUESTIONS

1. Does your agency operate on Calendar Year, State Fiscal Year, or Fiscal Year? Calendar
2. Please explain any discrepancies in the Expense Table and your agency's Financial Statements. Discrepancies between the financial statements and the Expenses Table are because the Expenses are programmatic while the tax returns are for the organization.
3. Please explain any Net Income (Revenue less Expense) represented in the Expense Table above on the bottom row. What is the planned use for these residual funds? All net income was into 2025 and 2026 event production.
4. Please list the salary of the top 5 employees, names and positions of your organization.

If there are multiple agencies funded by or through your agency allocation, please add those employees to this list by agency.

Name	Position	Salary
William Banks Jr.	Promotor/CEO	$0
All staff are volunteers who	volunteer to see the show for	$0
		$
		$
		$

5.Please provide the total amount of cash and investments on hand. $100,000

6. Does your organization charge fees for services? If so, provide a list of fees charged:

Projected ticket prices for the FY 27 event will range between $200-$400 depending on the cost to produce the event .

7. Does your organization require background checks from volunteers and staff? No

8. What is the **source** of your reportable data? Majority Research Opinion and Ticketmaster

TOURISM PROMOTION AGENCIES

1. Please describe the marketing plan for your event or tourism related activity

The Gulf Coast Jazz Festival marketing covers the outer market with social media, tv, radio, and a ground campaign. We run a full-page ad in the National Smooth jazz News. We specifically target the outer markets to further encourage tourism.

2. Please provide information regarding ticket sales or sponsorships for your event or tourism related activity: We utilize Ticket Master for our ticket sales. Tickets will range in price from $200-$400 – to be determined by the final costs of securing the talent, venues and insurance for the production of the show.

I hereby certify that the information provided above is a true and correct statement relating to the organization requesting funding named above.

William E. Banks, Sr.
Name

CEO March 17, 2026
Title Date

Annual Narrative Instructions for Organizations granted TDT Funds:

Your organization has received funds from Escambia County from the Tourist Development Tax (TDT) Fund. Florida law requires organizations who are granted these funds to provide the information below in an annual report regarding the expenditure of funds. Please provide the following

information in your annual report:

1. The Basics:
Name of Organization (must match W9):

Contact Name/Title:

Mailing Address:

Funding Amount Received:

2. Introduction:
Brief description of the organization/event:

Is this a new or recurring grant?

If recurring, how many years?

If new, do you anticipate the organization/event becoming a recurring grant?

3. Narrative:
How did your organization/event benefit the tourism industry and/or promote tourism in Escambia County by increasing the number and quality of tourist related activities?

How were the TDT funds spent?

Provide specific details on how TDT funds were spent.

Please provide the number of hotel/motel room nights generated from your event. What is the source of your data and metrics?

Please attach a copy of your completed Market Plan, and provide details regarding the success of your plan.

How did you measure the success of your organization/event? What goals did you establish? Examples of goals may include the following: Attendance/Spectators; Ticket Sales; Number of Participants; Number of Vendors/Exhibitors; Sponsorship Support; Media Coverage; Website Visits; Social Media Engagement; Hotel/Motel Room Nights Generated.

4. Quarterly Metrics Summary

Please provide the following quarterly metrics as approved by the BOCC:

Goals and Metrics Scorecard: Sample Organization FY 26-27	1st QTR	2nd QTR	3rd QTR	4th QTR

How many people attended/visited your organization/event?	10	200	50	150
How many people who attended/visited your organization/event stayed in area hotel/motels?	50	100	25	75
How many nights did those people stay in area hotels/motels?	1	2	2	3
On average, how much did each family spend at the organization/event?	$200	$300	$400	$500

5. Tourism Narrative Summary

Please provide a summary of your organization/event's success, the positive impact it created for the citizens of Escambia County, and overall impact to tourism. Pictures may be attached.

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give form to the requester. Do not send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See ***Specific Instructions*** on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

2 Business name/disregarded entity name, if different from above.
William Banks Enterprise, Inc.

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☐ C corporation ☑ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . .

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☐ Other (see instructions)

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained outside the United States.)

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . ☐

5 Address (number, street, and apt. or suite no.). See instructions.
1372 Buttonwillow Trl, Pensacola, Florida 32506

Requester's name and address (optional)

6 City, state, and ZIP code
Pensacola, FL 32506

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			–		–				

or

Employer identification number

8	3	–	1	9	6	5	8	4	4

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here **Signature of U.S. person** William E. Banks, Sr **Date** 4/13/2026

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

Sunbiz.org DIVISION of CORPORATIONS
an official State of Florida website

Detail by Entity Name

Florida Profit Corporation
WILLIAM BANKS ENTERPRISE, INC.

Filing Information

Document Number	P18000078548
FEI/EIN Number	83-1965844
Date Filed	09/19/2018
Effective Date	09/19/2018
State	FL
Status	ACTIVE

Principal Address

1372 BUTTONWILLOW TRL
PENSACOLA, FL 32506 UN

Mailing Address

1372 BUTTONWILLOW TRL
PENSACOLA, FL 32506 UN

Registered Agent Name & Address

BANKS, WILLIAM E, SR.
1372 BUTTONWILLOW TRL
PENSACOLA, FL 32506

Officer/Director Detail

Name & Address

Title P

BANKS, WILLIAM E, SR
1372 BUTTONWILLOW TRL
PENSACOLA, FL 32506

Annual Reports

Report Year	Filed Date
2024	02/19/2024
2025	02/17/2025
2026	02/26/2026

Document Images

02/26/2026 -- ANNUAL REPORT	View image in PDF format
02/17/2025 -- ANNUAL REPORT	View image in PDF format
02/19/2024 -- ANNUAL REPORT	View image in PDF format
01/31/2023 -- ANNUAL REPORT	View image in PDF format
01/25/2022 -- ANNUAL REPORT	View image in PDF format
01/27/2021 -- ANNUAL REPORT	View image in PDF format
05/12/2020 -- ANNUAL REPORT	View image in PDF format
04/23/2019 -- ANNUAL REPORT	View image in PDF format
09/19/2018 -- Domestic Profit	View image in PDF format


Previous On List
Next On List
Return to List
William Banks Enterprise
Search
No Events
No Name History


Florida Department of State, Division of Corporations

Diagnosti ort D

Tax Y ar : 2025 **turn No:** 0063YL
Tax ay r: WILLIAM BANKS ENTERPRISE
ID No : 831965844

** NO SEVERE DIAGNOSTICS DETECTED **

INFORMATIONAL DIAGNOSTICS: TOTAL 1

FEDERAL (1)
1.1120S, PAGE 4
SCHEDULE L AND M-2 ARE OUT OF BALANCE.

ELECTRONIC FILING - ALERTS: TOTAL 1

FEDERAL (1)
2.* R0000-232
IRSRESPONSIBLEPRTYINFOCURRIND IN THE RETURN HEADER DOES NOT HAVE A CHOICE OF "YES" INDICATED. THEREFORE, (1) FORM8822BATTACHEDIND MUST BE CHECKED IN THE RETURN HEADER AND (2) A BINARY ATTACHMENT WITH DESCRIPTION CONTAINING "FORM 8822-B" MUST BE PRESENT IN THE RETURN. THIS RETURN DOES NOT SATISFY BOTH CONDITIONS (1) AND (2). IRS REGULATIONS REQUIRE ANY ENTITY WITH AN EIN TO UPDATE THE RESPONSIBLE PARTY INFORMATION WITHIN 60 DAYS OF ANY CHANGE BY FILING FORM 8822-B, CHANGE OF ADDRESS OR RESPONSIBLE PARTY - BUSINESS. FOR ADDITIONAL INFORMATION ON FORM 8822-B, VISIT THE IRS WEBSITE AT: HTTPS://WWW.IRS.GOV/FORMS-PUBS/ABOUT-FORM-8822-B. IT IS CRITICAL THAT THE IRS HAVE ACCURATE RESPONSIBLE PARTY INFORMATION IN CASES OF IDENTITY THEFT OR OTHER FRAUD ISSUES RELATED TO EINS OR BUSINESS ACCOUNTS. FOR ADDITIONAL INFORMATION ON RESPONSIBLE PARTIES, VISIT THE IRS WEBSITE AT: HTTPS://WWW.IRS.GOV/BUSINESSES/SMALL-BUSINESSES-SELF-EMPLOYED/RESPONSIBLE-PARTIES-AND-NOMINEES.

** NO ELECTRONIC FILING REJECTS DETECTED **

** NO ELECTRONIC EXTENSIONS DETECTED **

** NO ELECTRONIC FILING XML VALIDATION ERRORS DETECTED ** D

* indicates agnostic has been suppressed.

Estimated a es mmary Report

Tax Year : 2025 **Ret rn No:** 0063YL
Taxpayer : WILLIAM BANKS ENTERPRISE
ID No : 831965844

creen Name	Estimated a e 2

** NO ESTIMATED VALUES DETECTED ** 2

Override S r eport

T x Ye r : 2025 et rn No: 0063YL
T xp er: WILLIAM BANKS ENTERPRISE
ID No : 831965844

Screen N e 0	Override D t 0	to tic/Co ted D t
PAID PREPARER INFO.	HRB TAX GROUP INC	
PAID PREPARER INFO.	5007 N DAVIS HWY STE 12B	
PAID PREPARER INFO.	PENSACOLA	
PAID PREPARER INFO. 0	32503 0	
EFILEMESS	A	X
EFILEMESS	A	X
Z - EF - ADDITIONAL E-FILE IN	262,585.	0

Comparison Schedule of 2025 to 2024 (Form 1120), Page 1

Name as shown on return	Employer Identification Number
WILLIAMS BANKS ENTERPRISE	831965844

Description	2025	2024	Difference
Income			
Gross receipts or sales	389,984.		389,984.
Less returns and allowances			
Net receipts or sales	389,984.		389,984.
Cost of goods sold			
Gross profit	389,984.		389,984.
Net gain or (loss) from Form 4797			
Other income			
Total income	389,984.		389,984.
Deductions			
Compensation of officers			
Salaries and wages			
Repairs and maintenance			
Bad debts			
Rents			
Taxes and licenses			
Interest			
Depreciation not claimed elsewhere			
Depletion (Do not deduct oil and gas depletion.)			
Advertising			
Pension, profit-sharing, etc. plans			
Employee benefit programs			
Energy efficient commercial buildings deduction			
Other deductions	474,914.		474,914.
Total deductions	474,914.		474,914.
Ordinary income (loss) from trade or business activities	-84,930.		-84,930.
Tax:			
Excessive net passive income tax			
LIFO recapture tax			
Tax from Schedule D			
Other taxes			
Total taxes			
Payments: Current year estimated tax payments and amount applied from prior year return			
Tax deposited with Form 7004			
Credit for Federal tax paid on fuels			
Elective payment election amount from Form 3800			
Total payments and credits			
Estimated tax penalty			
Tax due			
Overpayment			
Overpayment credited to next year estimated tax			
Overpayment refunded			

Comparison Schedule of 2025 to 2024 (1120-S, Schedule K)

Name as shown on return	Employer identification number
WILLIAM BANKS ENTERPRISE	83-1965841

Description	2025	2024	Difference
Income (Loss)			
Ordinary business income (loss)	-84,630.00		-84,630.00
Net rental real estate income (loss)			
Other gross rental income (loss)			
Expenses from other rental activities			
Other net rental income (loss)			
Interest income			
Ordinary dividends			
Qualified dividends			
Royalties			
Net short-term capital gain (loss)			
Net long-term capital gain (loss)			
Collectibles (28%) gain (loss)			
Unrecaptured section 1250 gain			
Net section 1231 gain (loss)			
Other income (loss)			
Other Deductions			
Section 179 deduction			
Contributions			
Investment interest expense			
Section 59(e)(2) expenditures			
Other deductions			
Credits & Credit Recapture			
Low-income housing credit (section 42(j)(5))			
Low-income housing credit (other)			
Qualified rehabilitation expenditures (rental real estate)			
Other rental credits			
Other rental credits			
Credit for alcohol used as fuel			
Other credits and credit recapture			

Comparison Schedule of 2025 to 2024 (Form 1120, Schedule K) (Continued)

Name as shown on return	Employer Identification number
WILLIAM BANKS ENTERPRISE	831965844

Description	2025	2024	Difference
Alternative Minimum Tax (AMT) Items			
Post-1986 depreciation adjustment			
Adjusted gain or loss			
Depletion (other than oil and gas)			
Oil, gas, and geothermal properties—gross income			
Oil, gas, and geothermal properties—deductions			
Other AMT items			
Items Affecting Shareholder Basis			
Tax-exempt interest income			
Other tax-exempt income			
Nondeductible expenses			
Property distributions			
Repayment of loans from shareholders			
Total Foreign Taxes Paid or Accrued			
Other Information			
Investment income			
Investment expenses			
Dividend distributions from accumulated earnings and profits			
Other items and amounts			
Income loss reconciliation	-84,930.		-84,930.

Form **8879 s**

(Rev. December 2024)

Department of the Treasury **s**
Internal Revenue Service

E-file Authorization or orporation

For calendar year 2025, or tax year beginning _____, ending _____

For u e with Form 1120 erie return .
Do not end to the I S. Keep for your record .
Go to *www.irs.gov/Form8879CORP* for the late t information.

OMB No. 1545-0123 **s**

Name of corporation **s**

WILLIAM BANKS ENTERPRISE

Employer identification number

831965844

Information (Whole dollars only) s

1	Total income (Form 1120, line 11)	1	
2	Total income (Form 1120-F, Section II, line 11)	2 s	
3	Total income (loss) (Form 1120-S, line 6)	3	389,984.
4	Total income (Form 1120 , line)	4	

Declaration and Signature Authorization of ficer. Be ure to get a copy of the corporation' return.

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's **s** electronic income tax return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the corporation's **s** electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (**a**) an acknowledgment of receipt or reason for rejection of the transmission, (**b**) the reason for any delay in processing the return or refund, and (**c**) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at **888 353 4537** no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the corporation's electronic income tax return and, if applicable, the corporation's consent to electronic funds withdrawal. **s**

O f ficer' IN: check one box only

☒ I authorize HRB TAX GROUP INC to enter my PIN 7 9 5 9 9 as my signature **s**
E firm name **do not enter all zero**
on the corporation's electronically filed income tax return.

☐ As an officer of the corporation, I will enter my PIN as my signature on the corporation's electronically filed income tax return.

Officer's signature _____ Date _____ Title PRESIDENT

rtification and Authentication

E ' EFIN/ IN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. **s** 5 9 7 0 3 9 4 3 1 8 7
do not enter all zero

I certify that the above numeric entry is my PIN, which is my signature on the electronically filed income tax return for the corporation indicated above. I confirm that I am submitting this return in accordance with the requirements of **ub. 3112**, IRS *e-file* Application and Participation, and **ub. 4163**, Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns. **s**

ERO's signature _____ Date 03/12/2026

E Mu t etain Thi Form See In truction
Do Not Submit Thi Form to the I SUnle eque ted To Do So

Form **1120-S**

Department of the Treasury
Internal Revenue Service

U.S. Income Tax Return for an S Corporation

Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.
Go to *www.irs.gov/Form1120S* for instructions and the latest information.

OMB No. 1545-0123

2025

For calendar year or tax year beginning , , ending ,

A S election effective date	Name	D Employer identification number
09/20/2018	WILLIAM BANKS ENTERPRISE	831965844
B Business activity code number (see instructions)	Number and street. If a P.O. box, see instructions.	Room or suite no.	E Date incorporated
711100	1372 BUTTONWILLOW TRL		09/19/2018
Check if Sch. M-3 attached ☐	City or town	State or province	Country	ZIP or foreign postal code	F Total assets (see instructions)
	PENSACOLA	FL		32503	$ 0.

G Is the corporation electing to be an S corporation beginning with this tax year? See instructions. ☐ Yes ☒ No

H Check if: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return (5) ☐ S election termination

I Enter the number of shareholders who were shareholders during any part of the tax year 1

J Check if corporation: (1) ☐ Aggregated activities for section 6 at risk purposes (2) ☐ Grouped activities for section 69 passive activity purposes

Caution: Include **only** trade or business income and expenses on lines 1a through . See the instructions for more information.

Income	1a Gross receipts or sales 389,984. b Less returns and allowances c Balance	1c	389,984.
	2 Cost of goods sold (attach Form 1120-S A)	2	
	3 Gross profit. Subtract line from line 1c	3	389,984.
	4 Net gain (loss) from Form 797, Part II, line 17 (attach Form 797)	4	
	5 Other income (loss) (see instructions attach statement)	5	
	6 **Total income (loss).** Add lines 3 through	6	389,984.
Deductions (see instructions for limitations)	7 Compensation of officers (see instructions attach Form 1120-S E)	7	
	8 Salaries and wages (less employment credits)	8	
	9 Repairs and maintenance	9	
	10 Bad debts	10	
	11 Rents	11	
	12 Taxes and licenses	12	
	13 Interest (see instructions)	13	
	14 Depreciation from Form 4562 not claimed on Form 1120-S A or elsewhere on return (attach Form 4562)	14	
	15 Depletion (**do not** deduct oil and gas depletion)	15	
	16 Advertising	16	
	17 Pension, profit sharing, etc., plans	17	
	18 Employee benefit programs	18	
	19 Energy efficient commercial buildings deduction (attach Form 7205)	19	
	20 Other deductions (attach statement) SEE STATEMENT 1.	20	474,914.
	21 **Total deductions.** Add lines 7 through	21	474,914.
	22 **Ordinary business income (loss).** Subtract line 21 from line 6	22	-84,930.
Tax and Payments	23a Excess net passive income or LIFO recapture tax (see instructions) 23a		
	b Tax from Schedule D (Form 1120-S) 23b		
	c Add lines 23a and 23b (see instructions for additional taxes)	23c	
	24a Current year's estimated tax payments and preceding year's overpayment credited to the current year 24a		
	b Tax deposited with Form 7004 24b		
	c Credit for federal tax paid on fuels (attach Form 4136) 24c		
	d Elective payment election amount from Form 3800 24d		
	z Add lines 24a through 24d	24z	
	25 Estimated tax penalty (see instructions) Check if Form 2220 is attached ☐	25	
	26 **Amount owed.** If line 24z is smaller than the total of lines 23c and 25, enter amount owed	26	
	27 **Overpayment.** If line 24z is larger than the total of lines 23c and 25, enter amount overpaid	27	
	28 Enter amount from line 27: a Credited to 2026 estimated tax b Refunded	28b	
	c Routing number d Type: ☒ Checking ☐ Savings		
	e Account number		

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer WILLIAM BANKS Date Title PRESIDENT

May the IRS discuss this return with the preparer shown below? See instructions. ☒ Yes ☐ No

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☐ if self employed	PTIN
SHARON HOLLIS		03/12/2026		P01283893

Firm's name HRB TAX GROUP INC Firm's EIN 43-1871840

Firm's address 5007 N DAVIS HWY STE 12B PENSACOLA, FL 32503 Phone no. 8504755900

For Paperwork Reduction Act Notice, see separate instructions. Form **1120-S** ( ) Created /7/

JSA C1 1 1.

Other Information see nstruct ons

		Yes	No
1	Check account ng method: **a** [X] Cash **b** [ ] Accrual i **c** [ ] Other spec fy _____		
2	ee the nstruct ons and enter the: **a** Bus ness act v ty ENTERTAINMENT **b** Product or serv ce SERVICE		
3	At any t me dur ng the tax year, was any shareholder of the corporat on a d sregarded ent ty, a trust, an estate, or a nom nee or s m lar person? If "Yes," attach chedule B 1, Informat on on Certa n hareholders of an Corporat on . .		X
4	At the end of the tax year, d d the corporat on:		
a	Own d rectly 20% or more, or own, d rectly or nd rectly, 0% or more of the total stock ssued and outstand ng of any fore gn or domest c corporat on? For rules of construct ve ownersh p, see nstruct ons. If "Yes," complete through v below		X

(i) Name of Corporat on	(ii) Employer Ident f cat on Number f any i	(iii) Country of Incorporat on i	(iv) Percentage of tock Owned i	(v) If Percentage n v Is 100%, Enter the Date f appl cable a Qual f ed ubchapter i ubs d ary Elect on Was Made

b	Own d rectly an nterest of 20% or more, or own, d rectly or nd rectly, an nterest of 0% or more n the prof t, loss, or cap tal n any fore gn or domest c partnersh p nclud ng an ent ty treated as a partnersh p or n the benef c al nterest of a trust? For rules of construct vei ownersh p, see nstruct ons. If "Yes," complete through v ibelow		X

(i) Name of Ent ty	(ii) Employer Ident f cat on Number f any	(iii) Type of Ent ty	(iv) Country of Organ zat on	(v) Max mum Percentage Owned n Prof t, Loss, or Cap tal

5a	At the end of the tax year, d d the corporat on have any outstand ng shares of restr cted stock? j		X
	If "Yes," complete l nes and below.		
	(i) Total shares of restr cted stock		
	(ii) Total shares of non restr cted stock		
b	At the end of the tax year, d d the corporat on have any outstand ng stock opt ons, warrants, or s m lar nstruments? . .		X
	If "Yes," complete l nes and below.		
	(i) Total shares of stock outstand ng at the end of the tax year . .		
	(ii) Total shares of stock outstand ng f all nstruments were executed		
6	Has th s corporat on f led, or s t requ red to f le, **Form 8918,** Mater al Adv sor D sclosure tatement, to prov de nformat on on any reportable transact on?		X
7	Check th s box f the corporat on ssued publ cly offered debt nstruments w th or g nal ssue d scount . . . . . [ ]		
	If checked, the corporat on may have to f le **Form 8281,** Informat on Return for Publ cly Offered Or g nal Issue i D scount Instruments.		
8	If the corporat on **(a)** was a C corporat on before t elected to be an corporat on **or** the corporat on acqu red an asset w th a i bas s determ ned by reference to the bas s of the asset or the bas s of any other property n the hands of a C corporat on, **and (b)** has net unreal zed bu lt n ga n n excess of the net recogn zed bu lt n ga n from pr or years, enter the net unreal zed bu lt n ga n reduced by net recogn zed bu lt n ga n from pr or years. ee nstruct ons . . $		
9	D d the corporat on have an elect on under sect on 163 j for any real property trade or bus ness or any farm ng bus ness n effect dur ng the tax year? ee nstruct ons		X
10	Does the corporat on sat sfy one or more of the follow ng? ee nstruct ons		
a	The corporat on owns a pass through ent ty w th current, or pr or year carryover, excess bus ness nterest expense.		
b	The corporat on's aggregate average annual gross rece pts determ ined under sect on 448 c for the 3 tax years preced ng the current tax year are more than $30 m ll on and the corporat on has bus ness nterest expense.		
c	The corporat on s a tax shelter and the corporat on has bus ness nterest expense. If "Yes," complete and attach **Form 8990**, L m tat on on Bus ness Interest Expense Under ect on 163 j .		
11	Does the corporat on sat sfy **both** of the follow ng cond t ons?	X	
a	The corporat on's total rece pts see nstruct ons for the tax year were less than $2 0,000.		
b	The corporat on's total assets at the end of the tax year were less than $2 0,000. If "Yes," the corporat on s not requ red to complete chedules L and M-1.		

Other Informat on see ns ruc ons (c ntinued)

		Yes	No
12	Dur ng the tax year, d d the corporat on have any non shareholder debt that was canceled, was forg ven, or had the terms mod f ed so as to reduce the pr nc pal amount of the debt?		X
	If "Yes," enter the amount of pr nc pal reduct on $		
13	Dur ng the tax year, was a qual f ed subchapter subs d ary elect on term inated or revoked? If "Yes," see nstruct ons i		X
14 a	D d the corporat on make any payments that would requ re t to f le Form(s 1099?		X
b	If "Yes," d d or w ll the corporat on f le requ red Form(s 1099?		X
15	Does the corporat on ntend to self cert fy as a Qual f ed Opportun ty Fund?		X
	If "Yes," complete and attach Form 8996. Enter the amount f any from Form 8996, l ne 1 $		
16	At any t me dur ng the tax year, d d the corporat on: a rece ve as a reward, award, or payment for property or serv ces ; i or b sell, exchange, or otherw ise d spose of a d g tal asset or a f nanc al nterest n a d g tal asset ? ee nstruct ons		X
17	Reserved for future use		

Shareholders' Pro Rata Share Items

				Total amount
Income (Loss)	1	Ord nary bus ness ncome loss page 1, l ne 22	1	-84,930. i
	2	Net rental real estate ncome loss attach Form 882	2	
	3 a	Other gross rental ncome loss 3a i		
	b	Expenses from other rental act v t es attach statement 3b		
	c	Other net rental ncome loss . ubtract l ne 3b from l ne 3a	3c i	
	4	Interest ncome	4	
	5	D v dends: a i Ord nary d v dends	5a	
		b Qual f ed d v dends i 5b		
	6	Royalt es	6	
	7 i	Net short term cap tal ga n loss attach chedule D Form 1120	7	
	8 a i	Net long term cap tal ga n loss attach chedule D Form 1120	8a	
	b	Collect bles 28%) ga n loss 8b		
	c	Unrecaptured sect on 12 0 ga n attach statement 8c i		
	9	Net sect on 1231 ga n loss attach Form 4797	9	
	10	Other nicome loss see nstruct ons Type:	10 i	
Deductions	11	ect on 179 deiduct oin (attach Form 4 62	11	
	12 a	Cash char table contr but ons	12a	
	b	Noncash char table contr but ons i	12b	
	c i	Investment nterest expense	12c	
	d	ect on 9 e 2 expend tures Type:	12d	
	e	Other deduct oins see nstruct ons ypie:	12e	
Credits i	13 a i	Low -ncome hous ng cred t seict on 42 j	13a	
	b	Low i -nciome hous ng cred t other	13b	
	c	Qual f ed rehab l tat oin expend tures rental real estate attach Form i 346i8, f appl cable	13c	
	d	Other rental real estate cred ts see nstruct oins Type:	13d	
	e	Other rental cred ts see nstriuct oins Type:	13e	
	f	B ofuel producer cred t attach Form 6478	13f	
	g	Other cred ts see nstruct ons ype:	13g	
Inter-national	14 a	Attach chedule K 2 Form 1120 i , ihareholders' Pro Rata i hare Items Internat onal, and check th s box to nd cate you are report ng tems of nternat oinal tax relevance ☐		
	b	Check this box f you qual f eid for an except on to f l ngi chedule K 2 Form 1120 STMT. 2. X		
Alternative i Minimum Tax (AMT Items)	15 a	Post 1986 deprec at on adjustment	15a	
	b	Adjusted ga n or loss	15b	
	c	Deplet on other than o l and gas	15c	
	d	O i l, gas, and geothermal propert es gross ncome	15d	
	e	O i l, gas, and geothermal propert eis deduct ons	15e	
	f	Other AMT terms attach statement	15f	
Items Affecting Shareholder Basis i	16 a	Tax exempt nterest nicome	16a	
	b i	Other tax exempt ncome	16b	
	c	Nondeduct ble expenses	16c	
	d	D str but oins attach stateiment f requ red see nstruct ons	16d	
	e	Repayment of loans from shareholders	16e	
	f	Fore gni taxes pa d or accrued i	16f	

Schedule K **Shareholders' Pro ata Share tems** *cont nued)*

Other I nformation I			Total amount
	17a Investment income	17a	
	b Investment expenses	17b	
	c Dividend distributions paid from accumulated earnings and profits	17c	
	d I Other items and amounts attach statement		
econ- ciliation	18 I **ncome (loss) reconciliation.** Combine the total amounts on lines 1 through 10. From the result, subtract the sum of the amounts on lines 11 through 12e and 16f I	18 I	-84,930. I

Schedule L **Balance Sheets per Books I**

Assets	Beginning of tax year I (a) I	(b) I	End of tax year (c) I	(d)
1 Cash				
2a Trade notes and accounts receivable				
b I Less allowance for bad debts				
3 Inventories				
4 U. . government obligations				
5 Tax exempt securities see instructions				
6 Other current assets (attach statement				
7 Loans to shareholders				
8 Mortgage and real estate loans				
9 Other investments attach statement				
10a Buildings and other depreciable assets				
b Less accumulated depreciation				
11a Depletable assets				
b Less accumulated depletion				
12 Land net of any amortization				
13a Intangible assets amortizable only				
b I Less accumulated amortization				
14 Other assets attach statement				
15 I Total assets I				
Liabilities and Shareholders' Equity				
16 Accounts payable I				
17 Mortgages, notes, bonds payable in less than 1 year I				
18 Other current liabilities attach statement I				
19 Loans from shareholders				
20 Mortgages, notes, bonds payable in 1 year or more				
21 Other liabilities attach statement I				
22 Capital stock				
23 Additional paid in capital				
24 Retained earnings				NONE
25 Adjustments to shareholders' equity attach statement I				
26 Less cost of treasury stock				
27 I Total liabilities and shareholders' equity				NONE I

Schedule M-1 Reconciliation of Income (oss) per Books With Income (oss) per Return

Note: The corporation may be required to file chedule M-3. ee instructions.

1 Net income loss per books		5 Income recorded on books this year not included on Schedule K, lines 1 through 10 itemize : a Tax exempt interest $	
2 Income included on chedule K, lines 1, 2, 3c, 4, a, 6, 7, 8a, 9, and 10, not recorded on books this year itemize :			
3 Expenses recorded on books this year not included on chedule K, lines 1 through 12e, and 16f itemize : a Depreciation $ b Travel and entertainment $		6 Deductions included on Schedule K, lines 1 through 12e, and 16f, not charged against book income this year itemize : a Depreciation $	
		7 Add lines and 6	
4 Add lines 1 through 3		8 Income (loss (chedule K, line 18 . ubtract line 7 from line 4	

Analysis of Accumulated Adjustments Account, Shareholders' Undistributed Taxable Income Previously Taxed, Accumulated Earnings and Profits, and Other Adjustments Account

see instructions

	(a) Accumulated adjustments account	(b) hareholders' undistributed taxable income previously taxed	(c) Accumulated earnings and profits	(d) Other adjustments account
1 Balance at beginning of tax year				
2 Ordinary income from page 1, line 22				
3 Other additions				
4 Loss from page 1, line 22	84,930.			
5 Other reductions				
6 Combine lines 1 through	-84,930.			
7 Distributions				
8 Balance at end of tax year. ubtract line 7 from line 6	-84,930.			

F RM 11 0S, PAGE 1 DETAIL

LINE 0 - THER DEDUCTI NS

PENSAC LA BAY CENTER EXPENSES	5 ,5 7.
C NTRACT ENTERTAINERS	337,715.
TSHIRTS	,7 .
P RTABLE RADI O	155.
EMT TEAM	,5 0.
EVENT CLEANING SERVICES O	3,599.
H TEL F R ENTERTAINERS O	3, 3 .
SECURITY	5,639.
FACILITY RESERVATI N O	6,600.
BARRICADE RENTAL	6, 6.
IMPACT STUDY O	,500.
WEB DESIGN	600.
G LF CAR RENTAL	935.
WRIST BANDS	3,3 .
RESTR M TRAILER	,3 .
INSURANCE	1,67 .
SECURITY PANNELS O	
SAENGER EVENT	1 , 77.
MEDIA MARKETING O	5,951. O
T TAL	7 ,91 .

F RM 11 0S, PAGE 3 DETAIL
========== O

SCH , LINE 14 - INTERNATI NAL TRANSACTI NS

QUALIFIED F R EXCEPTI N T FILING SCHEDULE - O

SHAREHOL ER SUMMARY

SH. #	SHAREHOL ER NAME D	BEGINNING SHARES	EN ING SHARES	OWNERSHIP PERCENTAGE
1 D	WILLIAM BAN S D			100.00000000000 D

RB TAX GROUP INC
5 N AVI WY TE 2B D
PEN ACOLA, FL 25
85 4 559

WILLIAM BAN
BUTTONWILLOW TRL
Pensacola, FL 2506

ear WILLIAM BAN :

The following information reflects your allocated portion of income and deductions from WILLIAM BAN ENTERPRI E for the year ecember , 2025. It is provided to assist you in preparing your 2025 tax return.
D

WILLIAM BAN ENTERPRI E
2 BUTTONWILLOW TRL
PEN ACOLA, FL 250
I. .8 965844

Income

Ordinary income (loss) from trade or business D	$-84,9 0 D

Enclosed is a copy of your federal chedule - , hareholder's share of income, deduction, credits, and other information from WILLIAM BAN ENTERPRI E.

Very truly yours,

HRB TAX GROUP INC D
haron Hollis

Final 1 | Amended 1 | OMB No. 1545-0123

Schedule K-1 (Form 1120-S)

Department of the Treasury
Internal Revenue Service

2025

For calendar year 2025, or tax year beginning 2025 ending

Shareholder's Share of Income, Deductions, Credits, etc.

See separate instructions.

Part I Information About the Corporation

A Corporation's employer identification number
831965844

B Corporation's name, address, city, state, and ZIP code
WILLIAM BANKS ENTERPRISE
1372 BUTTONWILLOW TRL
PENSACOLA, FL 32503

C IRS Center where corporation filed return
EFILE

D Corporation's total number of shares
Beginning of tax year . . . . . .
End of tax year . . . . . .

Part II Information About the Shareholder

E Shareholder's identifying number
262-27-2535

F1 Shareholder's name, address, city, state, and ZIP code
WILLIAM BANKS

1371 BUTTONWILLOW TRL
PENSACOLA, FL 32506

F2 If the shareholder is a disregarded entity, trust, estate, or nominee or similar person, enter the individual or entity responsible for reporting:
TIN Name

F3 What type of entity is this shareholder?

G Current year allocation percentage . . . 100.00000000000 %

H Shareholder's number of shares
Beginning of tax year . . . . . .
End of tax year . . . . . .

I Loans from shareholder
Beginning of tax year . . . . . $
End of tax year . . . . . $

For IRS Use Only

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss) -84,930.	13	Credits
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Schedule 3 is attached if checked . . . . . ☐
6	Royalties	15	Alternative minimum tax (AMT) items
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)	16	Items affecting shareholder basis
10	Other income (loss)		
		17	Other information
11	Section 179 deduction		
12	Other deductions		
18	☐ More than one activity for at-risk purposes*		
19	☐ More than one activity for passive activity purposes*		

* See attached statement for additional information.

FORM 112 S, SCHEDULE K-1, S/H #1 WILLIAM BA KS
==========

SCH K, LI E 14 - I TER ATIO AL TRA SACTIO S

PURSUA T TO THE DOMESTIC E TIT FILI G EXCEPTIO TO FILI G SCHEDULES K-2 A D K- , A SCHEDULE K- WILL OT BE PROVIDED TO OU FOR THIS TAX N EAR. UPO OUR REQUEST, A SCHEDULE K- CA BE PROVIDED TO OU. IF REQUESTED, PLEASE I DICATE WHICH SECTIO S OF SCHEDULE K- ARE RELEVA T TO OU.

Form 20 (Rev. December 2022)
Department of the Treasury - Internal Revenue Service

S Corporat o S ar o d r Stock a d - D bt Bas s L mitat o s

Attac to your tax r tur .
Go to *www.irs.gov/Form7203* for struct o s a d t at st format o .

OMB No. 1545 2302
Attachment Sequence No. 203 -

Name of shareholder	Id t fy g umb r
WILLIAM BANKS	262-27-2535
A Name of S corporation	**B** Employer identification number
WILLIAM BANKS ENTERPRISE -	831965844

C Stock block (see instructions):

D Check applicable box(es) to indicate how stock was acquired:
(1) ☐ Original shareholder **(2)** ☐ Purchased **(3)** ☐ Inherited **(4)** ☐ Gift **(5)** ☐ Other:

E Check if you have a Regulations section 1.1367 1(g) election in effect during the tax year for this S corporation . . . . . ☐

S ar o d r Stock Bas s

1	Stock basis at the beginning of the corporation's tax year			1
2	Basis from any capital contributions made or additional stock acquired during the tax year			2
3a	Ordinary business income (enter losses in Part III)	3a		
b	Net rental real estate income (enter losses in Part III)	3b		
c	Other net rental income (enter losses in Part III)	3c		
d	Interest income	3d		
	Ordinary dividends	3		
f	Royalties	3f		
g	Net capital gains (enter losses in Part III)	3g		
	Net section 1231 gain (enter losses in Part III)	3		
	Other income (enter losses in Part III)	3		
j	Excess depletion adjustment	3j		
k	Tax exempt income	3k		
	Recapture of business credits	3		
m	Other items that increase stock basis	3m		
4	Add lines 3a through 3m			4
5	Stock basis before distributions. Add lines 1, 2, and 4			5
6	Distributions (excluding dividend distributions)			6
	Not : If line 6 is larger than line 5, subtract line 5 from line 6 and report the result as a capital gain on Form 8949 and Schedule D. See instructions.			
7	Stock basis after distributions. Subtract line 6 from line 5. If the result is zero or less, enter 0 , skip lines 8 through 14, and enter 0 on line 15			7
8a	Nondeductible expenses	8a		
b	Depletion for oil and gas	8b		
c	Business credits (sections 50(c)(1) and (5))	8c		
9	Add lines 8a through 8c			9
10	Stock basis before loss and deduction items. Subtract line 9 from line 7. If the result is zero or less, enter 0 , skip lines 11 through 14, and enter 0 on line 15			10
11	Allowable loss and deduction items. Enter the amount from line 47, column (c)			11
12	Debt basis restoration (see net increase in instructions for line 23)			12
13	Other items that decrease stock basis			13
14	Add lines 11, 12, and 13			14
15	**Stock bas s at t d of t corporat o 's tax y ar.** Subtract line 14 from line 10. If the result is zero or less, enter 0			15

S ar o d r D bt Bas s

S ct o A - Amou t of D bt (If more than three debts, see instructions.)

D scr pt o	**(a)** Debt 1 ☐ Formal note ☐ Open account	**(b)** Debt 2 ☐ Formal note ☐ Open account	**(c)** Debt 3 ☐ Formal note ☐ Open account	**(d)** Total
16 Loan balance at the beginning of the corporation's tax year				
17 Additional loans (see instructions)				
18 Loan balance before repayment. Add lines 16 and 17				
19 Principal portion of debt repayment (this line doesn't include interest)				
20 Loan balance at the end of the corporation's tax year. Subtract line 19 from line 18				

Par I Shareholder Deb Basis *(continued)*

Sec ion B - Adjus men s o Deb Basis

	Descrip ion	(a) D ebt 1	(b) D ebt 2 t	(c) D ebt t	(d) Total
21	D ebt basis at th b ginning of th corporation's tax y ar				
22	Ent r th amount, if any, from lin 17				
23	D ebt basis r storation s instructions)				
24	Debt basis b for r paym ent. Add lin s 21, 22, and 2				
25	Di id lin 24 by lin 18				
26	Nontaxabl d bt r paym ent. Multiply lin 25 by lin 19				
27	D ebt basis b for nond ductibl e xp ns s and loss s. Subtract lin 26 from lin 24				
28	Nond ductibl exp ns s and oil and gas d pl tion d ductions in xc ss of stock basis				
29	D ebt basis b for loss s and d ductions. Subtract lin 28 from lin 27. If th r sult is z ro or l ss, nt r -0-				
30	Allowabl loss s in xc ss of stock basis. Ent r th amount from lin 47, column d)				
31	**Deb basis a he end of he corpora ion's ax year.** Subtract lin 0 from lin 29. If th r sult is z ro or l ss, nt r -0-				

Sec ion C - Gain on Loan Repaymen

32	paym nt. Ent r th amount from lin 19				
33	Nontaxabl r paym ents. Ent r th amount from lin 26				
34	**Repor able gain.** Subtract lin from lin 2				

Shareholder Allowable Loss and Deduc ion I ems

	Descrip ion	(a) Curr nt y ar loss s and d ductions	(b) Carryo r amounts column)) from th pr ious y ar t	(c) Allowabl loss from stock basis	(d) Allowabl loss from d bt basis	(e) Carryo r amounts
35	Ordinary busin ss loss	84,930. t				84,930.
36 t	N et r ntal r al stat loss					
37	Oth r n t r ntal loss					
38	N et capital loss					
39	N et s ction 12 1 loss					
40	Oth r loss					
41	S ction 179 d ductions					
42	Charitabl contributions t					
43	In stm nt int r st xp ns					
44	S ction 59) 2) xp nditur s					
45	Oth r d ductions					
46	For ign tax s paid or accru d					
47	**To al loss.** Add lin s 5 through 46 for ach column. Ent r th total loss in column c) on lin 11 and nt r th total loss in column d) t on lin 0	t 84,930. t				84,930.

24 WILLIAM A E T RPRI E

1372 UTTO N WILLOW TRL
P ACOLA,FL 32503

H&R BLOCK
OFFIC E EN EB R:

CO NFID TIAL CLI T I FORMATIO N

CORPORATION E
WILLIAM BANKS NT RPRIS E
BUSIN SS PHON : (850) 393-3028
PRIMARY CONTACT: WILLIAM BANKS E
IN: 83-1965844
Number of K-1s:
ACTIVITY D SCRIPTION: E T RTAI M E T
PRODUCT OR S RVIC : S RVIC
ACTIVITY COD : 11100
ACCOUNTING M THOD: Cash
BUSIN SS Y AR: 1/01/2024 to 12/31/2024 E

TAX PR PAR R
Sharon Hollis E
TAX PR P START DAT : 03-10-2025
TAX PR P ND DAT : 03-12-2025 E
N W OR R TURNING: Returning
R TURNS PR PAR D: 1120 FD
FIL D: FD
STAT OF E INCORPORATION: FL
DAT BUSIN SS START D: 09-19-2018
S CORP L CTION Y AR: 01/01/2024 to 12/31/2024
R PORTING Y AR: E Continuing

BLOCK F S E	
R TURN PR P E : E	$625.00
COUPONS AND PRIOR PAYM NTS:	$(695.00)
OTH R F (s): E	$75.00*
TOTAL F	0.00
* F S INCLUD : usiness Tax Audit upport ($75.00)	

G N RAL E

TOTAL ASS TS	GROSS R C IPTS E	COST OF GOODS SOLD E	TOTAL D DUCTIONS
0	262585	0	303052

WELCOME TO LOC ®

Thank you for choosing H&R LOCK®. If you are having your taxes prepared, and you are at an office operated by HR Tax Group, Inc. ("HR "), your tax return will be prepared by HR . If you are at a franchised H&R LOCK® office, your return will be prepared by an independently owned and operated franchisee ("Franchisee"). In either case, this Client Service Agreement ("CSA") explains what to expect from your tax preparer and from other companies that may provide you products and services, and what is needed from you so they can provide great service. This CSA contains an Arbitration Agreement, the terms of which are set forth below.

If you are having your taxes prepared, your tax preparer will (1) interview you to learn details that affect your taxes, and (2) ask you for documents to help accurately record your income, credits or deductions. You agree to provide information related to all products and services you receive, including information that affects your tax situation, and to verify the accuracy of this information. If you discover that you did not provide complete and accurate information, you agree to file an amended return. Your tax preparer can prepare any amendment for you, but there may be an additional charge. The use and disclosure of information you provide to H&R LOCK® is governed by the Privacy Notice provided to you. You may request a copy of our most recent Privacy Notice from any office.

CONSENT TO USE AND DISCLOSE

You authorize HR to use and disclose to its affiliate, H&R lock Personalized Services, LLC, all tax return information from your 2024 tax return and information regarding how long you have been an H&R LOCK ® client, so that we can develop, offer, and provide products and services tailored to or that may interest you, including for example: bookkeeping, payroll, and accounting services; tax planning advice based on your particular tax situation; products and services customized to you; updates regarding tax law changes and how they may impact future returns; new or improved products and services; and state and federal tax audit support services.

H&R lock Personalized Services may use service providers and business partners to accomplish these tasks. y signing this CSA, you are giving HR permission to use or disclose your information as shown above through July 31, 2028. At any time, you may call 1-800-HR LOCK to cancel your consent for any authorized use, and such cancellation will not have any effect on H&R LOCK®'s ability or willingness to provide the contracted services.

A IT ATION IF A DISPUTE A ISES ("A IT ATION AG REEMENT")

1. Scope of Arbitration Agreement. You and the H&R lock Parties agree that all disputes and claims between you and the H&R lock Parties shall be resolved through binding individual arbitration unless you opt out of this Arbitration Agreement using the process explained below. However, to the fullest extent permitted by applicable law, either you or the H&R lock Parties may elect that an individual claim be decided in small claims court, as long as it is brought and maintained as an individualized claim and is not removed or appealed to a court of general jurisdiction. All issues are for the arbitrator to decide, except that issues relating to the arbitrability of disputes and the validity, enforceability, and scope of this Arbitration Agreement, including the interpretation of and compliance with sections 2, 4, and 6 below, shall be decided by a court and not an arbitrator. The terms "H&R lock Parties" or "we" or "us" in this Arbitration Agreement include HR , Emerald Financial Services, LLC, and Franchisee, along with their predecessors, successors, and assigns, and each of the past, present, and future direct or indirect parents, subsidiaries, affiliates, officers, directors, agents, employees, and franchisees of any of them. The term "you" in this Arbitration Agreement includes the business/entity taxpayer and its predecessors, successors, officers, directors, agents, and employees.

Arbitration Opt Out: You may opt out of this Arbitration Agreement within 30 days after you sign this CSA by filling out the form at www.hrblock.com/goto/businessoptout, or by sending a signed letter to Arbitration Opt Out, P.O. ox 32818, ansas City, MO 64171. The letter should include your business/entity name, the name of your authorized representative submitting the opt out, the address of your principal place of business, the first five digits of your Federal Employer Identification Number, and the words " eject Arbitration." If you opt out of this Arbitration Agreement, any prior arbitration agreement shall remain in force and effect.

2. Commencing Arbitration. You or we may commence an arbitration proceeding only if you and we do not reach an agreement to resolve the dispute or claim during the Informal Resolution Period (defined below).

a. Pre-Arbitration Notice of Dispute. A party who intends to seek arbitration must first mail a written Notice of Dispute ("Notice") to the other party. The Notice to the H&R lock Parties should be addressed to: H&R lock-Legal Department, Attention: Notice of Dispute, One H&R lock Way, Kansas City, MO 64105. The Notice to you will be sent to the last known address on file with the H&R lock Parties. The Notice must be on an individual basis and include all of the following: (1) the claimant's name, address, telephone number, and e-mail address; (2) the nature or basis of the dispute or claim; (3) the specific relief sought; and (4) the claimant's authorized representative's signature.

b. Informal Settlement Conference. After the Notice containing all of the information required above is received, within 60 days either party may request an individualized discussion (by telephone or videoconference) regarding informal resolution

of the dispute ("Informal Settlement Conference"). If timely requested, the parties will work together in good faith to select a mutually agreea le time for the Informal Settlement Conference. You and our usiness representative must oth personally participate in a good-faith effort to settle the dispute without the need to proceed with ar itration. The requirement of personal participation in an Informal Settlement Conference may e waived only if oth you and we agree in writing. Any counsel representing you or us may also participate; however, if you have retained counsel, a signed statement is required y law to authorize the H&R Block Parties to disclose your confidential tax and account records to your counsel. Any applica le statute of limitations will e tolled for the claims and relief set forth in the Notice during the period etween the date that either you or we send the other a fully complete Notice, until the later of (1) 60 days after receipt of the Notice; or (2) if a Settlement Conference is timely requested, 30 days after completion of the Settlement Conference (the "Informal Resolution Period"). The parties agree that the existence or su stance of any settlement discussions are confidential and shall not e disclosed, except as provided y applica le law.

c. Enforcement of Pre-Arbitration Requirements. The Notice and Informal Settlement Conference requirements are essential so that you and we have a meaningful chance to resolve disputes informally efore proceeding to ar itration. A court b will have authority to enforce this section 2, including the power to enjoin the filing or prosecution of an ar itration or the assessment of or demand for payment of fees in connection with an ar itration, if the party who intends to seek ar itration does not first provide a fully complete Notice and participate in a timely requested Informal Settlement Conference. In addition, unless prohi ited y applica le law, the ar itration administrator shall not accept, assess or demand fees for, or administer an ar itration commenced during the Informal Resolution Period.

3. How Arbitration Works. Ar itration shall e conducted y the American Ar itration Association ("AAA") pursuant to its Consumer Ar itration Rules or (if applica le) Commercial Ar itration Rules ("AAA Rules"), as modified y this Ar itration Agreement. The AAA Rules are availa le on AAA's we site www.adr.org. If AAA is unavaila le or unwilling to administer the ar itration consistent with this Ar itration Agreement, the parties shall agree to, or the court shall select, another ar itration provider. Unless the parties agree otherwise, any ar itration hearing shall take place in the county of your principal place of usiness. The ar itrator will e either a retired judge or an attorney specifically licensed to practice law in the state of your principal place of usiness and selected y the parties from the ar itration provider's national roster of ar itrators. The ar itrator will e selected using the following procedure: (1) the ar itration provider will send the parties a list of five candidates meeting this criteria; (2) if the parties cannot agree on an ar itrator from the list, each party shall return its list to the ar itration provider within 10 days, striking up to two candidates, and ranking the remaining candidates in order of preference; (3) the ar itration provider shall appoint as ar itrator the candidate with the highest aggregate ranking; and (4) if for any reason the appointment cannot e made according to this procedure, the ar itration provider will provide the parties a new list of five candidates meeting the a ove criteria until an appointment can e made.

4. Waiver of Right to Bring Class Action and Representative Claims. All ar itrations shall proceed on an individual asis. The ar itrator is empowered to resolve the dispute with the same remedies availa le in court, including compensatory, statutory, and punitive damages; attorneys' fees; and declaratory, injunctive, and equita le relief. However, the ar itrator's rulings or any relief granted must e individualized to you and shall not apply to or affect any other client. The ar itrator is also empowered to resolve b the dispute with the same defenses availa le in court, including ut not limited to statutes of limitation. **ou and the H&R Block Parties also agree that each may bring claims against the other in arbitration only in your or their respective individual capacities and in so doing you and the H&R Block Parties hereby waive the right to a trial by jury, to assert or participate in a class action lawsuit or class action arbitration, to assert or participate in a private attorney general lawsuit or private attorney general arbitration, and to assert or participate in any joint or consolidated lawsuit or joint or consolidated arbitration of any kind.** If, after exhaustion of all appeals, a court decides that applica le law precludes enforcement of any of this section's limitations as to a particular claim or any particular request for a remedy for a claim (such as a request for pu lic injunctive relief), then the parties agree that the particular claim or the particular request for a remedy (and only that particular claim or particular request for a remedy) must remain in court and e severed from any ar itration. No ar itration shall proceed in any manner as a class action ar itration, private attorney general ar itration, or ar itration involving joint or consolidated claims, unless all parties consent in writing.

. Arbitration Costs. Payment of all filing, administrative, case-management, ar itrator, and hearing fees will e governed y AAA Rules, ut if you inform us that you cannot afford to pay your share of the fees, we will consider advancing those fees on your ehalf and will do so if required y applica le law. In addition, we will reim urse you for your share of the fees at the conclusion of the ar itration (regardless of who wins) so long as (i) you complied with sections 2 and 4 a ove and section 6 elow, and (ii) neither the su stance of your claim nor the relief you sought was determined to e frivolous or rought for an improper purpose as measured y the standards set forth in Federal Rule of Civil Procedure 11( ); otherwise, the payment of fees will e governed y AAA Rules and you agree to reim urse the H&R Block Parties for all fees advanced on your ehalf. b

6. Arbitration of Similar Claims. If 25 or more claimants submit Notices or seek to file arbitrations raising similar claims and are represented by t e same or coordinated counsel (regardless of w et er t e cases are submitted simultaneously), all of t e cases must be resolved in arbitration in stages using staged bellwet er proceedings if t ey are not resolved during t e Informal Resolution Period. You agree to t is process even t oug it may delay t e arbitration of your claim. In t e first stage, eac side s all select 15 cases (30 cases total) to be filed in arbitration and resolved individually by different arbitrators, wit eac case assigned to an arbitrator from t e state of t e claimant's principal place of business. In t e meantime, no ot er cases may be filed in arbitration, and t e AAA s all not accept, assess or demand fees for, or administer arbitrations t at are commenced in violation of t is section. T e arbitrators are encouraged to resolve cases wit in 120 days of appointment or as swiftly as possible, consistent wit principles of fundamental fairness. If t e remaining cases are unable to be resolved after t e conclusion of t e first stage bellwet er proceeding, t e process will be repeated until all claims are resolved t roug settlement or arbitration, wit two alterations. First, eac side s all select up to anot er 50 cases (100 cases total). Second, arbitrators w o were previously assigned cases may be appointed to new cases to t e extent required if t e AAA does not ave sufficient number of arbitrators available. If any claims remain after t e second stage, t e second stage process will be repeated until all claims are resolved t roug settlement or arbitration, exempt t at a total of 200 cases may be filed eac round (unless a ig er number of cases is mutually agreed upon in writing) and t e appointment of t e arbitrators s all be governed by t e AAA rules rat er t an section 3 above. If t is section 6 applies to a Notice, t e statute of limitations applicable to t e claims and relief set fort in t at Notice s all be tolled from t e beginning date of t e Informal Resolution Period until t at Notice is selected for a bellwet er proceeding, wit drawn, or ot erwise resolved. A court will ave aut ority to enforce t is section 6, including to enjoin t e filing, assessing or demanding fees for, administration of, or prosecution of arbitrations. To t e fullest extent permitted by applicable law, if t is section 6 applies to a Notice, you and H&R Block Parties consent to t e exclusive jurisdiction and venue of t e courts in Kansas City, Missouri, to enforce t e requirements of t is Arbitration Agreement, including t e interpretation of and compliance wit sections 2 and 6. Furt er, to t e fullest extent permitted by applicable law, if t is section 6 applies to a Notice, you and t e H&R Block Parties agree t at any of t e claimants or t e H&R Block Parties may bring a single court proceeding to enforce t e requirements of t is Arbitration Agreement as to all of t e cases t at qualify as similar claims under t is section 6.

7. Other Terms. T is Arbitration Agreement s all be governed by, and interpreted, construed, and enforced in accordance wit , t e Federal Arbitration Act and ot er applicable federal law. Except as set fort above in section 4, if any portion of t is Arbitration Agreement is deemed invalid or unenforceable, it will not invalidate t e remaining portions of t e Arbitration Agreement. No arbitration award or decision will ave any preclusive effect as to any issues or claims in any dispute, arbitration, or court proceeding w ere any party was not a named party in t e arbitration, unless and except as required by applicable law.

THIS AGREEMENT CONTAINS A BINDING MUTUAL ARBITRATION AGREEMENT

The undersigned has the authority to sign on behalf of the taxpayer, acknowledges that the Privacy Notice was provided h **prior to service, and understands and voluntarily agrees on your behalf to the terms of the Arbitration Agreement described above, as well as all other terms, conditions and disclosures presented in this CSA.**

WILLIAM BANKS ENTERPRISE
Taxpayer's Name

03/12/2025
Date

SIGNATURE ON FILE h
Taxpayer's Representative's Signature h

WILLIAM BANKS PRESIDENT
Taxpayer's Representative's Name and Title h

of the dispute ("Informal Settlement Conference"). If timely requested, the parties will work together in good faith to select a mutually agreeable time for the Informal Settlement Conference. You and our business representative must both personally participate in a good-faith effort to settle the dispute without the need to proceed with arbitration. The requirement of personal participation in an Informal Settlement Conference may be waived only if both you and we agree in writing. ny counsel representing you or us may also participate; however, if you have retained counsel, a signed statement is required by law to authorize the H&R Block Parties to disclose your confidential tax and account records to your counsel. ny applicable statute of limitations will be tolled for the claims and relief set forth in the Notice during the period between the date that either you or we send the other a fully complete Notice, until the later of (1) 60 days after receipt of the Notice; or (2) if a Settlement Conference is timely requested, 30 days after completion of the Settlement Conference (the "Informal Resolution Period"). The parties agree that the existence or substance of any settlement discussions are confidential and shall not be disclosed, except as provided by applicable law.

c. Enforcement of Pre-Arbitration Requirements. The Notice and Informal Settlement Conference requirements are essential so that you and we have a meaningful chance to resolve disputes informally before proceeding to arbitration. court A will have authority to enforce this section 2, including the power to enjoin the filing or prosecution of an arbitration or the assessment of or demand for payment of fees in connection with an arbitration, if the party who intends to seek arbitration does not first provide a fully complete Notice and participate in a timely requested Informal Settlement Conference. In addition, unless prohibited by applicable law, the arbitration administrator shall not accept, assess or demand fees for, or administer an arbitration commenced during the Informal Resolution Period.

3. How Arbitration Works. rbitration shall be conducted by the merican rbitration ssociation (" ") pursuant to its Consumer rbitration Rules or (if applicable) Commercial rbitration Rules (" Rules"), as modified by this rbitration greement. The Rules are available on 's website www.adr.org. If is unavailable or unwilling to administer the arbitration consistent with this rbitration greement, the parties shall agree to, or the court shall select, another arbitration provider. Unless the parties agree otherwise, any arbitration hearing shall take place in the county of your principal place of business. The arbitrator will be either a retired judge or an attorney specifically licensed to practice law in the state of your principal place of business and selected by the parties from the arbitration provider's national roster of arbitrators. The arbitrator A will be selected using the following procedure: (1) the arbitration provider will send the parties a list of five candidates meeting this criteria; (2) if the parties cannot agree on an arbitrator from the list, each party shall return its list to the arbitration provider within 10 days, striking up to two candidates, and ranking the remaining candidates in order of preference; (3) the arbitration provider shall appoint as arbitrator the candidate with the highest aggregate ranking; and (4) if for any reason the appointment A cannot be made according to this procedure, the arbitration provider will provide the parties a new list of five candidates meeting the above criteria until an appointment can be made.

4. Waiver of Right to Bring Class Action and Representative Claims. ll arbitrations shall proceed on an individual basis. The A arbitrator is empowered to resolve the dispute with the same remedies available in court, including compensatory, statutory, and punitive damages; attorneys' fees; and declaratory, injunctive, and equitable relief. However, the arbitrator's rulings or any relief granted must be individualized to you and shall not apply to or affect any other client. The arbitrator is also empowered to resolve A the dispute with the same defenses available in court, including but not limited to statutes of limitation. **ou and the H&R Block Parties also agree that each may bring claims against the other in arbitration only in your or their respective individual capacities and in so doing you and the H&R Block Parties hereby waive the right to a trial by jury, to assert or participate** A **in a class action lawsuit or class action arbitration, to assert or participate in a private attorney general lawsuit or private attorney general arbitration, and to assert or participate in any joint or consolidated lawsuit or joint or consolidated arbitration of any kind.** If, after exhaustion of all appeals, a court decides that applicable law precludes enforcement of any of this section's limitations as to a particular claim or any particular request for a remedy for a claim (such as a request for public injunctive relief), then the parties agree that the particular claim or the particular request for a remedy (and only that particular claim or particular request for a remedy) must remain in court and be severed from any arbitration. No arbitration shall proceed in any manner as a class action arbitration, private attorney general arbitration, or arbitration involving joint or consolidated claims, unless all parties consent in writing.

. **Arbitration Costs.** Payment of all filing, administrative, case-management, arbitrator, and hearing fees will be governed by Rules, but if you inform us that you cannot afford to pay your share of the fees, we will consider advancing those fees on your behalf and will do so if required by applicable law. In addition, we will reimburse you for your share of the fees at the conclusion of the arbitration (regardless of who wins) so long as (i) you complied with sections 2 and 4 above and section 6 below, and (ii) neither the substance of your claim nor the relief you sought was determined to be frivolous or brought for an improper purpose as measured by the standards set forth in Federal Rule of Civil Procedure 11(b); otherwise, the payment of fees will be governed by Rules and you agree to reimburse the H&R Block Parties for all fees advanced on your behalf.

6. Arbitration of Similar Claims. If 2 or more claimants submit Notices or seek to file arbitrations raising similar claims and are represented by the same or coordinated counsel (regardless of whether the cases are submitted simultaneously), all of the cases must be resolved in arbitration in stages using staged bellwether proceedings if they are not resolved during the Informal Resolution Period. You agree to this process even though it may delay the arbitration of your claim. In the first stage, each side shall select 1 cases (30 cases total) to be filed in arbitration and resolved individually by different arbitrators, with each case assigned to an arbitrator from the state of the claimant's principal place of business. In the meantime, no other cases may be filed in arbitration, and the AAA shall not accept, assess or demand fees for, or administer arbitrations that are commenced in violation of this section. The arbitrators are encouraged to resolve cases within 120 days of appointment or as swiftly as possible, consistent with principles of fundamental fairness. If the remaining cases are unable to be resolved after the conclusion of the first stage bellwether proceeding, the process will be repeated until all claims are resolved through settlement or arbitration, with two alterations. First, each side shall select up to another 0 cases (100 cases total). Second, arbitrators who were previously assigned cases may be appointed to new cases to the extent required if the AAA does not have sufficient number of arbitrators available. If any claims remain after the second stage, the second stage process will be repeated until all claims are resolved through settlement or arbitration, exempt that a total of 200 cases may be filed each round (unless a higher number of cases is mutually agreed upon in writing) and the appointment of the arbitrators shall be governed by the AAA rules rather than section 3 above. If this section 6 applies to a Notice, the statute of limitations applicable to the claims and relief set forth in that Notice shall be tolled from the beginning date of the Informal Resolution Period until that Notice is selected for a bellwether proceeding, withdrawn, or otherwise resolved. A court will have authority to enforce this section 6, including to enjoin the filing, assessing or demanding fees for, administration of, or prosecution of arbitrations. To the fullest extent permitted by applicable law, if this section 6 applies to a Notice, you and H&R Block Parties consent to the exclusive jurisdiction and venue of the courts in Kansas City, Missouri, to enforce the requirements of this Arbitration Agreement, including the interpretation of and compliance with sections 2 and 6. Further, to the fullest extent permitted by applicable law, if this section 6 applies to a Notice, you and the H&R Block Parties agree that any of the claimants or the H&R Block Parties may bring a single court proceeding to enforce the requirements of this Arbitration Agreement as to all of the cases that qualify as similar claims under this section 6.

7. Other Terms. This Arbitration Agreement shall be governed by, and interpreted, construed, and enforced in accordance with, the Federal Arbitration Act and other applicable federal law. Except as set forth above in section 4, if any portion of this Arbitration Agreement is deemed invalid or unenforceable, it will not invalidate the remaining portions of the Arbitration Agreement. No arbitration award or decision will have any preclusive effect as to any issues or claims in any dispute, arbitration, or court proceeding where any party was not a named party in the arbitration, unless and except as required by applicable law. 5

THIS AGREEMENT CONTAINS A BINDING MUTUAL ARBITRATION AGREEMENT

The undersigned has the authority to sign on behalf of the taxpayer, acknowledges that the Privacy Notice was provided prior to service, and understands and voluntarily agrees on your behalf to the terms of the Arbitration Agreement described above, as well as all other terms, conditions and disclosures presented in this CSA.

WILLIAM BANKS ENTERPRISE
Taxpayer's Name

Date

Taxpayer's Representative's Signature 5

WILLIAM BANKS PRESIDENT
Taxpayer's Representative's Name and Title 5

Business T u i Suppor Services Terms n Con i ions

The Business Tax udit Support Services (the "Plan") is offered by HRB Tax Group, Inc. and its subsidiaries' franchisees ("Block", "we", "us", or "our"). ny references to "you" or "your" in these terms and conditions includes the business receiving the Plan services.

The Plan is available only to Block clients and only available at participating Block offices. The Plan is effective upon payment of tax preparation and all additional fees incurred at the time your return is completed, which must be no later than October 31st of the year of the return due date. Subject to the limitations and exclusions below, the Plan remains in effect during the life of the return (the applicable Federal and State statutes of limitation for the return). The Plan is separate from, and in addition to, the Block Standard Guarantee which reimburses penalties and interest resulting from a Block error in tax preparation and cannot be transferred by you to others.

1.0 BUSINESS TAX AUDIT SUPPORT SERVICES DESCRIPTION

1.1 Availability. The Plan is only available if you successfully file your entity federal income tax return or entity state income tax return or both using Block services. The Plan applies only to your 2024 entity federal and state tax return, and not to individual returns.

1.2 Services Description. Block will provide you with tax authority notice support and in-person audit support and representation (by an Enrolled gent) for the life of the return.

1.3 Process. If a Revenue uthority sends a notice to you regarding a entity federal or state income tax return prepared and filed by Block, call 1-855-536-6504 within thirty (30) days of receiving notice from the Revenue uthority and a Block representative will assist you with responding to the notice and offer to provide you with a Block audit agent to represent you if you are audited. udit agents do not provide legal representation. You may be required to grant a Power of ttorney to the audit agent in order to receive audit representation.

2.0 CLIENT RESPONSIBILITIES

2.1 Sign and Pay. The Plan is only available after you sign these terms and conditions and we receive payment for the Plan.

2.2 Provide Information. You are responsible for providing us accurate, complete, and consistent A information that we require in order for us to provide or supply you with one or more of the services associated with the Plan. If we are unable to obtain the required information from you, or if you do not take required steps outlined below, we may not be able to provide you services through the Plan or such services may be limited or reduced.

2.3 Tax Payment. YOU HAVE THE OBLIGATION TO PAY ALL YOUR TAX LIABILITY FOR CURRENT AND FUTURE TAX YEARS, INCLUDING PAYMENT OF THE WITHHOLDINGS AND QUARTERLY ESTIMATED TAX PAYMENTS, AND TO COMPLY WITH ALL FILING REQUIREMENTS DURING AND SUBSEQUENT TO OUR PLAN SERVICES.

2.4 Request the Plan Services. Before you receive services from the Plan, you must request the A services by performing the following:

- **a)** Call us at 1-855-536-6504 within 30 days from the date of the initial notice of any government notice regarding such tax returns prior to any call, conference or audit with any government agency. **If you don't contact us within 30 days from the date of the first notice, your request may be denied.**
- **b)** Promptly provide us with copies of your federal or state income tax return and any notice received from the IRS or a Tax uthority;
- **c)** Provide us with proof of your purchase for the Plan; and
- **d)** Notify Block. A

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Business T u i Suppor Services Terms n Con i ions

3.0 BUSINESS T X UDIT SUPPORT SERVICES LIMIT TIONS

3.1 No Transfer. The Plan services cannot be transferred to others.

3.2 Not vailable. The Plan services are not available for:

a) Entity returns other than form 1065, 1120, or 1120S

b) If you are under eighteen (18) years of age.

3.3 Not Legal dvice or Representation. We are not attorneys or a law firm, and we do not provide legal advice or legal services as part of the Plan or otherwise. Our advice and services are not a substitute for the advice or services of an attorney or law firm, and you should consult an attorney where appropriate. Your purchase or use of the Plan, or any of our products and services, is not intended to create an attorney-client relationship.

3.4 No Financial dvice or Investment Recommendations. We do not provide financial advice or investment recommendations, and neither we nor our services are a substitute for such advice or recommendations. You should consult with your own financial and investment advisors where appropriate.

3.5 No Guarantee. You understand and acknowledge that the Plan may not be sufficient to fully resolve your tax problems.

3.6 No Independent Verification. You understand that we are relying upon information provided by you and Tax Authorities, and we do not independently verify information provided by you or **A** the Tax Authorities. However, we may ask you for further clarification and expect you to provide that clarification promptly and candidly.

3.7 Information not timely received. We assume no responsibility for adverse consequences due to your failure to provide information to us or the Tax Authority in a timely fashion.

3.8 Must perform duties. We are not responsible for providing any services under the Plan, or for providing a refund of amounts paid for the Plan, if you fail to fully comply with any of your Duties listed in Section 2.

4.0 DISCL IMER OF WARR NTIES

UNLESS OTHERWISE EXPLICITLY ST TED, THERE RE NO EXPRESS, IMPLIED OR ST TUTORY REPRESENT TIONS, WARR NTIES OR GU R NTEES IN CONNECTION WITH THE PL N, REL TING TO THE QU LITY, SUIT BILITY, TRUTH, CCUR CY OR COMPLETENESS OF NY INFORM ATION OR M ATERI L CONT INED OR PRESENTED IN OR THROUGH THE PL N. UNLESS OTHERWISE EXPLICITLY ST TED, TO THE M AXIMUM EXTENT PERMITTED BY PPLIC BLE L W, THE PL N ND NY INFORM TION OR M TERI L CONT INED OR PRESENTED THROUGH THE PL N IS PROVIDED TO YOU ON N " S IS," " S V IL BLE," ND "WHERE-IS" B SIS WITH NO WARR NTY OF MERCH NT BILITY, FITNESS FOR P RTICUL R PURPOSE, OR NON-INFRINGEMENT OF THIRD-P RTY RIGHTS. WE DO NOT PROVIDE NY WARR NTIES G INST VIRUSES, SPYWARE OR M ALWARE TH T M AY BE INST LLED ON YOUR COMPUTER. SOME ST TES, INCLUDING NEW JERSEY, DO NOT LLOW EXCLUSIONS OR LIMIT TIONS OF IMPLIED WARR NTIES. IF YOU LIVE IN ONE OF THESE ST TES, THE BOVE LIMIT TIONS DO NOT PPLY TO YOU, ND, IN SUCH C SE, NY IMPLIED WARR NTIES RE LIMITED IN DUR TION TO THE MINIMUM PERMISSIBLE TIMEFR ME UNDER PPLIC BLE L W FROM THE D TE YOU FIRST CCESSED, USED OR CQUIRED THE PL N SERVICES.

5.0 LIMIT TION OF LI BILITY

IN NO EVENT SH LL WE, OR OUR DIRECT OR INDIRECT P RENTS, SUBSIDI RIES, OR FFILI TES, BE LI BLE FOR NY INDIRECT, INCIDENT L, SPECI L, PUNITIVE, EXEMPL RY, OR CONSEQUENTI L D M AGES OF NY KIND , INCLUDING WITHOUT LIMIT TION LOSS OF GOOD WILL, IM AGE, E RNINGS, PROFITS, OR D T HOWSOEVER C USED ND REG RDLESS OF THE CTION OR THEORY OF THE RECOVERY, WHETHER IN CONTR CT, TORT (INCLUDING NEGLIGENCE), EVEN IF WE H VE BEEN DVISED OF THE POSSIBILITY OF SUCH D M AGES. CONSEQUENTI L D M AGES INCLUDE, BUT RE NOT LIMITED TO, LOST PROFITS, LOST REVENUES ND LOST BUSINESS OPPORTUNITIES, WHETHER YOU WERE OR SHOULD H VE BEEN WARE OF THE POSSIBILITY OF THESE D M AGES. IN NO EVENT A SH LL OUR TOT L CUMUL TIVE LI BILITY HEREUNDER EXCEED THE MOUNTS CTU LLY P ID BY YOU FOR THE PL N. SOME ST TES, INCLUDING NEW JERSEY, DO NOT LLOW THE EXCLUSION OR

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Business T u i Suppor Services Terms n Con i ions

LIMITATION OF INCID NTAL OR CONS QU NTIAL DAMAG S. IF YOU LIV IN ON OF TH S STAT S, TH ABOV LIMITATION OR XCLUSION DO S NOT APPLY TO YOU.

6.0 BUSIN SS TAX AUDIT SUPPORT S RVIC S CANC LLATION AND R FUNDS

If for any reason you are not satisfied with the terms of this Plan, within seven (7) days from the date of purchase, you may cancel the Plan and obtain a full refund of the fee you paid for the Plan. Contact the manager of the Block office where your tax return was prepared to process this refund. Provisions E intended to survive the cancellation of the Plan will survive, including sections 4.0, 5.0 and 7.0.

7.0 ARBITRATION IF A DISPUT ARIS S B TW N YOU AND BLOCK

If a dispute arises between you and Block, including any dispute that relates to the Plan, the dispute shall be settled by binding arbitration unless you opt-out of arbitration. The arbitration procedures, including the procedures for you to opt-out of arbitration, are set forth in the Client Service Agreement between you and Block in the section titled "ARBITRATION IF A DISPUTE ARISES." The "ARBITRATION IF A DISPUTE ARISES" section hereby is incorporated by reference.

My/our signature(s) below confirms that I/we understand and voluntarily agree to the terms, conditions and disclosures presented in this Plan, INCLUDING TH R QUIR M NT THAT ANY DISPUT B TWE N M /US AND BLOCK B S TTL D THROUGH BINDING ARBITRATION.

Print Taxpayer's Name (Business Name) E	**Date**
WILLIAM BANKS ENTERPRISE **E**	03/12/2025
Taxpayer's Representative's Signature E	**Taxpayer's Representative's Name & Title**
SIGNATURE ON FILE **E**	WILLIAM BANKS PRESIDENT **E**

CLIENT COPY **E**

B siness Tax A dit S pport Services Terms and Conditions

The Business Tax Audit Support Services (the "Plan") is offered by HRB Tax Group, Inc. and its subsidiaries' franchisees ("Block", "we", "us", or "our"). Any references to "you" or "your" in these terms and conditions includes the business receiving the Plan services.

The Plan is available only to Block clients and only available at participating Block offices. The Plan is effective upon payment of tax preparation and all additional fees incurred at the time your return is completed, which must be no later than October 31st of the year of the return due date. Subject to the limitations and exclusions below, the Plan remains in effect during the life of the return (the applicable Federal and State statutes of limitation for the return). The Plan is separate from, and in addition to, the Block Standard Guarantee which reimburses penalties and interest resulting from a Block error in tax preparation and cannot be transferred by you to others.

1.0 BUSINESS TAX AUDIT SUPPORT SERVICES DESCRIPTION

1.1 Availability. The Plan is only available if you successfully file your entity federal income tax return or entity state income tax return or both using Block services. The Plan applies only to your 2024 entity federal and state tax return, and not to individual returns.

1.2 Services Description. Block will provide you with tax authority notice support and in-person audit support and representation (by an Enrolled Agent) for the life of the return.

1.3 Process. If a Revenue Authority sends a notice to you regarding a entity federal or state income tax return prepared and filed by Block, call 1-855-536-6504 within thirty (30) days of receiving notice from the Revenue Authority and a Block representative will assist you with responding to the notice and offer to provide you with a Block audit agent to represent you if you are audited. Audit agents do not provide legal representation. You may be required to grant a Power of Attorney to the audit agent in order to receive audit representation.

2.0 CLIENT RESPONSIBILITIES

2.1 Sign and Pay. The Plan is only available after you sign these terms and conditions and we receive payment for the Plan.

2.2 Provide Information. You are responsible for providing us accurate, complete, and consistent information that we require in order for us to provide or supply you with one or more of the services associated with the Plan. If we are unable to obtain the required information from you, or if you do not take required steps outlined below, we may not be able to provide you services through the Plan or such services may be limited or reduced.

2.3 Tax Payment. YOU HAVE THE OBLIGATION TO PAY ALL YOUR TAX LIABILITY FOR CURRENT AND FUTURE TAX YEARS, INCLUDING PAYMENT OF THE WITHHOLDINGS AND QUARTERLY ESTIMATED TAX PAYMENTS, AND TO COMPLY WITH ALL FILING REQUIREMENTS DURING AND SUBSEQUENT TO OUR PLAN SERVICES.

2.4 Request the Plan Services. Before you receive services from the Plan, you must request the services by performing the following:

a) Call us at 1-855-536-6504 within 30 days from the date of the initial notice of any government notice regarding such tax returns prior to any call, conference or audit with any government agency. **If you don't contact us within 30 days from the date of the first notice, your request may be denied.**

b) Promptly provide us with copies of your federal or state income tax return and any notice received from the IRS or a Tax Authority;

c) Provide us with proof of your purchase for the Plan; and

d) Notify Block.

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3.0 BUSINESS TAX AUDIT SUPPORT SERVICES LIMITATIONS

3.1 No Transfer. The Plan services cannot be transferred to others.

3.2 Not Available. The Plan services are not available for:

a) Entity returns other than form 1065, 1120, or 1120S

b) If you are under eighteen (18) years of age.

3.3 Not Legal Advice or Representation. We are not attorneys or a law firm, and we do not provide legal advice or legal services as part of the Plan or otherwise. Our advice and services are not a substitute for the advice or services of an attorney or law firm, and you should consult an attorney where appropriate. Your purchase or use of the Plan, or any of G our products and services, is not intended to create an attorney-client relationship.

3.4 No Financial Advice or Investment Recommendations. We do not provide financial advice or investment recommendations, and neither we nor our services are a substitute for such advice or recommendations. You should consult with your own financial and investment advisors where appropriate.

3.5 No Guarantee. You understand and acknowledge that the Plan may not be sufficient to fully resolve your tax problems.

3.6 No Independent Verification. You understand that we are relying upon information provided by you and Tax Authorities, and we do not independently verify information provided by you or the Tax Authorities. However, we may ask you for further clarification and expect you to provide that clarification promptly and candidly.

3.7 Information not timely received. We assume no responsibility for adverse consequences due to your failure to provide information to us or the Tax Authority in a timely fashion.

3.8 Must perform duties. We are not responsible for providing any services under the Plan, or for providing a refund of amounts paid for the Plan, if you fail to fully comply with any of your Duties listed in Section 2.

4.0 DISCLAIMER OF WARRANTIES

UNLESS OTHERWISE EXPLICITLY STATED, THERE ARE NO EXPRESS, IMPLIED OR STATUTORY REPRESENTATIONS, WARRANTIES OR GUARANTEES IN CONNECTION WITH THE PLAN, RELATING TO THE QUALITY, SUITABILITY, TRUTH, ACCURACY OR COMPLETENESS OF ANY INFORMATION OR MATERIAL CONTAINED OR PRESENTED IN OR THROUGH THE PLAN. UNLESS OTHERWISE EXPLICITLY STATED, TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAW, THE PLAN AND ANY INFORMATION OR MATERIAL CONTAINED OR PRESENTED THROUGH THE PLAN IS PROVIDED TO YOU ON AN "AS IS," "AS AVAILABLE," AND "WHERE-IS" BASIS WITH NO WARRANTY OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, OR NON-INFRINGEMENT OF THIRD-PARTY RIGHTS. WE DO NOT PROVIDE ANY WARRANTIES AGAINST VIRUSES, SPYWARE OR MALWARE THAT MAY BE INSTALLED ON YOUR COMPUTER. SOME STATES, INCLUDING NEW JERSEY, DO NOT ALLOW EXCLUSIONS OR LIMITATIONS OF IMPLIED WARRANTIES. IF YOU LIVE IN ONE OF THESE STATES, THE ABOVE LIMITATIONS DO NOT APPLY TO YOU, AND, IN SUCH CASE, ANY IMPLIED WARRANTIES ARE LIMITED IN DURATION TO THE MINIMUM PERMISSIBLE TIMEFRAME UNDER APPLICABLE LAW FROM THE DATE YOU FIRST ACCESSED, USED OR ACQUIRED THE PLAN SERVICES.

5.0 LIMITATION OF LIABILITY

IN NO EVENT SHALL WE, OR OUR DIRECT OR INDIRECT PARENTS, SUBSIDIARIES, OR AFFILIATES, BE LIABLE FOR ANY INDIRECT, INCIDENTAL, SPECIAL, PUNITIVE, EXEMPLARY, OR CONSEQUENTIAL DAMAGES OF ANY KIND , INCLUDING WITHOUT LIMITATION, LOSS OF GOOD WILL, IMAGE, EARNINGS, PROFITS, OR DATA HOWSOEVER CAUSED AND REGARDLESS OF THE ACTION OR THEORY OF THE RECOVERY, WHETHER IN CONTRACT, TORT (INCLUDING NEGLIGENCE), EVEN IF WE HAVE BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. CONSEQUENTIAL DAMAGES INCLUDE, BUT ARE NOT LIMITED TO, LOST PROFITS, LOST REVENUES AND LOST BUSINESS OPPORTUNITIES, WHETHER WHETHER YOU WERE OR SHOULD HAVE BEEN AWARE OF THE POSSIBILITY OF THESE DAMAGES. IN SHALL OUR TOTAL CUMULATIVE LIABILITY HEREUNDER EXCEED THE AMOUNTS ACTUALLY PAID BY YOU FOR THE PLAN. SOME STATES, INCLUDING NEW JERSEY, DO NOT ALLOW THE EXCLUSION OR

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Business T u i Suppor Services Terms n Con i ions

LIMITATION O INCIDENTAL OR CONSEQUENTIAL DAMAGES. I YOU LIVE IN ONE O THESE STATES, THE ABOVE LIMITATION OR EXCLUSION DOES NOT APPLY TO YOU.

6.0 BUSINESS TAX AUDIT SUPPORT SERVICES CANCELLATION AND RE UNDS

If for any reason you are not satisfied with the terms of this Plan, within seven (7) days from the date of purchase, you may cancel the Plan and obtain a full refund of the fee you paid for the Plan. Contact the manager of the Block office where your tax return was prepared to process this refund. Provisions **F** intended to survive the cancellation of the Plan will survive, including sections 4.0, 5.0 and 7.0.

7.0 ARBITRATION I A DISPUTE ARISES BETWEEN YOU AND BLOCK

If a dispute arises between you and Block, including any dispute that relates to the Plan, the dispute shall be settled by binding arbitration unless you opt-out of arbitration. The arbitration procedures, including the procedures for you to opt-out of arbitration, are set forth in the Client Service Agreement between you and Block in the section titled "ARBITRATION IF A DISPUTE ARISES." The "ARBITRATION IF A DISPUTE ARISES" section hereby is incorporated by reference.

My/our signature(s) below confirms that I/we understand and voluntarily agree to the terms, conditions and disclosures presented in this Plan, INCLUDING THE REQUIREMENT THAT ANY DISPUTE BETWEEN ME/US AND BLOCK BE SETTLED THROUGH BINDING ARBITRATION.

Print Taxpayer's Name (Business Name) F

WILLIAM BANKS ENTERPRISE **F**

Date

_____

Taxpayer's Representative's Signature F

_____

Taxpayer's Representative's Name & Title

WILLIAM BANKS PRESIDENT **F**

OFFICE COPY **F**

HRB TAX GR C
1301 MA ST STE 101B
KA SAS C TY M 64105
8004725625

W LL AM BA KS E TER R SE 83-1 65844

STR CT S F R F L G 2024 FEDERAL F RM 1120S
.You have elected to file the S-Corporation return electronically. 9
.Your tax obligation is exactly met. o additional tax is due.
.An offi9cer must sign Form 8453-S.
.D T MA L A A ER C Y T THE RS.

H AND R BL

rch 12, 2025 f

P ge 1

WILLIA BAN S ENTERPRISE f
1372 BUTO W WILL TRL O f
PENSA A FL-32503

T x Pro N me: Sh ron Hollis
ice number: 19881

Feder l

S- orpor tion with expenses gre ter th n $50k nd/or B l nce Sheet	$620.00
Feder l Sub Tot l	$620.00

Products

Business T x Audit Support f	$75.00
Subtot l Adjustments,Discounts nd Products	$75.00

Total Fees **$695.00**

f

2024 TWO Y c O MP ISONc

WILLIAM BANKS ENTERPRISE
83-1965844 c

Keep for Your Re ords c

INCOME:	2024	2023	DIFFERENCE
Gross receipts or sales	262,585	362,146	-99,561
Less returns and allowances c			
Balance	262,585	362,146	-99,561 c
Cost of goods sold			
Gross profit c	262,585 c	362,146 c	-99,561 c
Net Form 4797 gain/(loss)			
Other income/(loss)			
TOTAL INCOME/(LOSS)	262,585	362,146	-99,561 c
DEDUCTIONS:			
Compensation of officers			
Salaries and wages	188,207	370,813	-182,606
Repairs and maintenance c			
Bad debts			
Rents			
Taxes and licenses			
Interest			
Depreciation			
Depletion			
Advertising	11,416	20,742	-9,326
Pension, profit-sharing, plans, etc.,			
Employee benefit programs c			
Other deductions c	103,429 c	64,412 c	39,017
Total deductions	303,052	455,967	-152,915
Ordinary Income	-40,467	-93,821	53,354 c
TAXES & PAYMENTS:			
Tax			
Payments			
Estimated tax penalty			
Amount OWED with return			
Overpayment			
Amount credited to next year			
REFUND			
SCHEDULE K – Income/(Loss):			
Ordinary income less built-in gains tax	-40,467 c	-93,821 c	53,354 c
Net income/(loss) from rental real estate c			
Net income/(loss) from other rentals			
Interest income			
Dividend income			
Royalty income			
Net short-term capital gain/(loss)			
Net long-term capital gain/(loss)			
Net gain/(loss) under Section 1231			
Other income/(loss) c			

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SCHEDULE K – Deductions: c	2024 c	2023 c	DIFFERENCE c
Section 179 expense deduction			
Charitable Contributions			
Investment interest expense			
Section 59(e)(2) expenditures c			
Other deductions			
CREDITS:			
Low-income housing credit (Sec 42 (j)(5) from pre-2009 buildings			
Low-income housing credit (other) from pre-2009 buildings			
Low-income housing credit (Sec 42 (j)(5) from post-2008 buildings			
Low-income housing credit (other) from post-2008 buildings			
Qualified rehabilitation expenditures			
Other rental real estate credits			
Other rental credits			
Alcohol used as fuel			
Other credits			
FOREIGN TRANSACTIONS:			
Gross income from all sources			
Gross income sourced at shareholder level			
Foreign Gross Income at Corp level (passive)			
Listed categories			
General limitation			
Deductions at shareholder level (Interest expense) c			
Other			
Deductions allocated at Corp level (passive)			
Listed categories			
General limitations			
Foreign taxes paid			
Foreign taxes accrued			
Reduction in taxes available for credit and gross income			
AMT ITEMS:			
Depreciation adjustment – post '86 property			
Adjusted gain/(loss)			
Depletion			
Gross income from oil, gas, or geothermal property			
Deductions from oil, gas, or geothermal property			
Other AMT items			
ITEMS AFFECTING SHAREHOLDER BASIS c			
Tax-exempt interest income			
Other tax-exempt income			
Nondeductible expenses			
Property distributions other than dividends			
Repayment of loans from shareholders			
OTHER INFORMATION			
Investment income			
Investment expenses			
Dividend distributions paid from accumulated earnings and profits			
Income/loss reconciliation	-40,467 c	-93,821 c	53,354 c

WILLIAM BANKS ENTERPRISE

Form 1120-S

U.S. Income Tax Return for an S Corporation

Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.
Go to www.irs.gov/Form1120S for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

OMB No. 1545-0123

2024

For calendar year 2024 or tax year beginning , 2024, ending , 20

A S election effective date: 09-20-2018	Name: WILLIAM BANKS ENTERPRISE	D Employer ID number: 83-1965844
B Business activity code number (see instructions): 711100	TYPE OR PRINT. Number, street, and room or suite no. If a P.O. box, see instructions.: 1372 BUTTONWILLOW TRL	E Date incorporated: 09-19-2018
C Check if Sch. M-3 attached: ☐	City or town, state or province, country, and ZIP or foreign postal code: PENSACOLA FL 32503	F Total assets (see inst.): $ 0

G Is the corporation electing to be an S corporation beginning with this tax year? See instructions. ☐ Yes ☒ No

H Check if: ☐ 1 Final return 2 ☐ Name change 3 ☐ Address change 4 ☐ Amended return 5 ☐ S election termination

I Enter the number of shareholders who were shareholders during any part of the tax year: 1

J Check if corporation: ☐ Aggregated activities for section 465 at-risk purposes 2 ☐ Grouped activities for section 469 passive activity purposes

Caution: Include only trade or business income and expenses on lines 1a through 22. See the instructions for more information.

Income	1a Gross receipts or sales: 262,585	1b Less returns and allowances	1c Balance	262,585
	2 Cost of goods sold (attach Form 1125-A)		2	
	3 Gross profit. Subtract line 2 from line 1c		3	262,585
	4 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)		4	
	5 Other income (loss) (see instructions--attach statement)		5	
	6 **Total income (loss).** Add lines 3 through 5		6	262,585
Deductions (see instructions for limitations)	7 Compensation of officers (see instructions--attach Form 1125-E)		7	
	8 Salaries and wages (less employment credits)		8	188,207
	9 Repairs and maintenance		9	
	10 Bad debts		10	
	Rents			
	12 Taxes and licenses		12	
	13 Interest (see instructions)		13	
	14 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)		14	
	15 Depletion **do not deduct oil and gas depletion**		15	
	16 Advertising		16	11,416
	17 Pension, profit-sharing, etc., plans		17	
	18 Employee benefit programs		18	
	19 Energy efficient commercial buildings deduction (attach Form 7205)		19	
	20 Other deductions (attach statement)		20	103,429
	21 **Total deductions.** Add lines 7 through 20		21	303,052
	22 **Ordinary business income (loss).** Subtract line 21 from line 6		22	-40,467
Tax and Payments	23a Excess net passive income or LIFO recapture tax (see instructions)	23a		
	b Tax from Schedule D (Form 1120-S)	23b		
	c Add lines 23a and 23b (see instructions for additional taxes)		23c	0
	24a Current year's estimated tax payments and preceding year's overpayment credited to the current year	24a		
	b Tax deposited with Form 7004	24b		
	c Credit for federal tax paid on fuels (attach Form 4136)	24c		
	d Elective payment election amount from Form 3800	24d		
	z Add lines 24a through 24d		24z	0
	25 Estimated tax penalty (see instructions). Check if Form 2220 is attached ☐		25	
	26 **Amount owed.** If line 24z is smaller than the total of lines 23c and 25, enter amount owed		26	0
	27 **Overpayment.** If line 24z is larger than the total of lines 23c and 25, enter amount overpaid		27	
	28 Enter amount from line 27: **Credited to 2025 estimated tax** 0 **Refunded**		28	0

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer	Date	Title	May the IRS discuss this return with the preparer shown below? See instructions.
		PRESIDENT	☒ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
SHARON HOLLIS				P02838093
Firm's name: HRB TAX GROUP INC			Firm's EIN: 431871840	
Firm's address: 1301 MAIN ST STE 101B KANSAS CITY MO 64105			Phone no.: (800)472-5625	

For Paperwork Reduction Act Notice, see separate instructions. Form **1120-S** (2024)

FDA 24 20S BWF 1120S Form Software Copyright 1996 – 2025 HRB Tax Group, Inc.

Schedule B Other In ormation see instructions

		Yes	No
1	Check accounting method: a [X] Cash b [ ] Accrual c [ ] Other specify		
2	ee the instructions and enter the: a Business activity ENTERTAINMENT b Product or service SERVICE		
3	At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach chedule B 1, Information on Certain hareholders of an Corporation		X
4	At the end of the tax year, did the corporation:		
a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete i through v below		X

(i) Name of Corporation	(ii) Employer Identification Number if any	(iii) Country of ncorporation	(iv) Percentage of Stock Owned	(v) If Percentage in (iv) Is 100%, Enter the Date (if applicable) a Qualified Subchapter S Subsidiary Election Was Made

b	Own directly an interest of 20% or more, or own, directly or indirectly an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership including an entity treated as a partnership or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete i through v below			X

(i) Name of Entity	(ii) Employer Identification Number if any	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital

5a	At the end of the tax year, did the corporation have any outstanding shares of restricted stock? If "Yes," complete lines i and ii below.		X
	(i) Total shares of restricted stock		
	(ii) Total shares of non restricted stock		
b	At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments? If "Yes," complete lines i and ii below.		X
	(i) Total shares of stock outstanding at the end of the tax year		
	(ii) Total shares of stock outstanding if all instruments were executed		
6	Has this corporation filed, or is it required to file, **Form 8918,** Material Advisor Disclosure tatement, to provide information on any reportable transaction?		X
7	Check this box if the corporation issued publicly offered debt instruments with original issue discount [ ] If checked, the corporation may have to file **Form 8281,** Information Return for Publicly Offered Original Issue Discount Instruments.		
8	If the corporation **(a)** was a C corporation before it elected to be an corporation **or** the corporation acquired an asset with a basis determined by reference to the basis of the asset or the basis of any other property in the hands of a C corporation, **and (b)** has net unrealized built in gain in excess of the net recognized built in gain from prior years, enter the net unrealized built in gain reduced by net recognized built in gain from prior years. ee instructions . $		
9	Did the corporation have an election under section 163 j for any real property trade or business or any farming business in effect during the tax year? ee instructions		X
10	Does the corporation satisfy one or more of the following? ee instructions		X
a	The corporation owns a pass through entity with current, or prior year carryover, excess business interest expense.		
b	The corporation's aggregate average annual gross receipts determined under section 8 c for the 3 tax years preceding the current tax year are more than $30 million and the corporation has business interest expense.		
c	The corporation is a tax shelter and the corporation has business interest expense. If "Yes," complete and attach **Form 8990,** Limitation on Business Interest Expense Under ection 163 j.		
11	Does the corporation satisfy **both** of the following conditions?	X	
a	The corporation's total receipts see instructions for the tax year were less than $250,000.		
b	The corporation's total assets at the end of the tax year were less than $250,000. If "Yes," the corporation is not required to complete chedules L and M 1.		

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Schedule B Other Information (see instructions) (continued)

		Yes	No
12	During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?		X
	If "Yes," enter the amount of principal reduction . . $		
13	During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions		X
14	Did the corporation make any payments that would require it to file Form(s) 1099?		X
b	If "Yes," did or will the corporation file required Form(s) 1099?		
15	Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?		X
	If "Yes," enter the amount from Form 8996, line 15 . . . . . $		
16	At any time during the tax year, did the corporation (a) receive (as reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of digital assets (or an interest in digital assets)? See instructions		X

Schedule K Shareholders' Pro Rata Share Items

			Total amount
Income (Loss)	1 Ordinary business income (loss) (page 1, line 22)	1	-40,467
	2 Net rental real estate income (loss) (attach Form 8825)	2	
	3 a Net gross rental income (loss)	3	
	b Expenses from other rental activities (attach statement)	3b	
	c Net rental income (loss). Subtract line 3b from line 3a	3c	
	4 Interest income	4	
	5 a Ordinary dividends	5	
	b Qualified dividends	5b	
	6 Royalties	6	
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120-S))	7	
	8 a Net long-term capital gain (loss) (attach Schedule D (Form 1120-S))	8	
	b Collectibles (28%) gain (loss)	8b	
	c Unrecaptured section 1250 gain (attach statement)	8c	
	9 Net section 1231 gain (loss) (attach Form 4797)	9	
	10 Other income (loss) (see instructions) Type	10	
Deductions	11 Section 179 deduction (attach Form 4562)	11	
	12 a Cash charitable contributions	12	
	b Noncash charitable contributions	12b	
	c Investment interest expense	12c	
	d Section 59(e)(2) expenditures Type	12d	
	e Other deductions (see instructions) Type	12e	
Credits	13 a Low-income housing credit (section 42(j)(5))	13a	
	b Low-income housing credit (other)	13b	
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	13c	
	d Other rental real estate credits (see instructions) Type	13d	
	e Other rental credits (see instructions) Type	13e	
	f Biofuel producer credit (attach Form 6478)	13f	
	g Other credits (see instructions) Type	13g	
Investment	14 Attach Schedule K-2 (Form 1120-S), Shareholder's Pro Rata Share Items—International, and check this box to indicate you are reporting items of international tax relevance		
Alternative Minimum Tax (AMT) Items	15 a Post-1986 depreciation adjustment	15a	
	b Adjusted gain or loss	15b	
	c Depletion (other than oil and gas)	15c	
	d Oil, gas, and geothermal properties—gross income	15d	
	e Oil, gas, and geothermal properties—deductions	15e	
	f Other AMT items (attach statement)	15f	
Items Affecting Shareholder Basis	16 a Tax-exempt interest income	16a	
	b Other tax-exempt income	16b	
	c Nondeductible expenses	16c	
	d Distributions (attach statement if required) (see instructions)	16d	
	e Repayment of loans from shareholders	16e	
	f Foreign taxes paid or accrued	16f	

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		Shareholders' Pro Rata Share Items continued u		Total amount
Other Information	17a	Investment income	17a	
	b	Investment expenses	17b	
	c	Dividend distributions paid from accumulated earnings and profits	17c	
	d	Other items and amounts attach statement SEE ATTACHED SCHEDULE		
Reconciliation	18	**Income (loss) reconciliation.** Combine the total amounts on lines 1 through 10. From the result, subtract the sum of the amounts on lines 11 through 12e and 16f	18	-40,467

Schedule L	Balance Sheets per Books	Beginning of tax year		End of tax year	
	Assets	(a) u	(b) u	(c) u	(d) u
1	Cash				
2a	Trade notes and accounts receivable u				
b	Less allowance for bad debts				
3	Inventories				
4	U. S. government obligations				
5	Tax-exempt securities see instructions				
6	Other current assets attach statement				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments attach statement				
10a	Buildings and other depreciable assets				
b	Less accumulated depreciation				
11a	Depletable assets				
b	Less accumulated depletion				
12	Land net of any amortization				
13a	Intangible assets amortizable only				
b	Less accumulated amortization				
14	Other assets attach statement				
15	Total assets				
	Liabilities and Shareholders' Equity				
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities attach statement				
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities attach statement				
22	Capital stock				
23	Additional paid-in capital				
24	Retained earnings				
25	Adjustments to shareholders' equity (attach stmt.)				
26	Less cost of treasury stock				
27	Total liabilities and shareholders' equity				

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Schedule M-1 Reconc l at on of Income (Loss) per Books W th Income (Loss) per Return i

Note: The corporation may be required to file chedule M-3. ee instructions.

1	Net income loss per books		5	Income recorded on books this year not included on chedule K, lines 1 through 10 itemize :	
2	Income included on chedule K, lines 1, 2, i 3c, , 5a, 6, 7, 8a, 9, and 10, not recorded on books this year itemize :			a Tax exempt interest $	
3	Expenses recorded on books this year not i included on chedule K, lines 1 through 12e, and 16f itemize :		6	Deductions included on chedule K, lines 1 through 12e, and 16f, not charged against book income this year itemize :	
	a Depreciation $			a Depreciation $	
	b Travel and entertainment $		7	Add lines 5 and 6	
4	Add lines 1 through 3		8	Income (loss) (Schedule K, line 18). Subtract line 7 from line 4	

Analys s of Accumulated Adjustments Account, Shareholders' Und str buted Taxable Income Prev ously Taxed, Accumulated Earn ngs and Prof ts, and Other Adjustments Account

see instructions

		(a) Accumulated adjustments account	(b) hareholders' undistributed taxable income previously taxed	(c) Accumulated earnings and profits	(d) Other adjustments i account
1	Balance at beginning of tax year. i	-267,241 i			
2	Ordinary income from page 1, line 22				
3 i	Other additions				
4	Loss from page 1, line 22	40,467 i			
5	Other reductions. (.i.				
6	Combine lines 1 through 5	-307,708			
7	Distributions				
8	Balance at end of tax year. Subtract line 7 from line 6	-307,708 i			

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STATEMENT #1 - OTHER DEDUCTIONS (1120S PG1 LINE 19) y

HOTELS	24,087	
SECURITY	4,360	
RESTROOM TRAILER	2,388	
IMPACT STUDY	2,500	
SECURITY FENCING.y	1,646	
RUNNERS GAS..y	507	
GULF CAR RENTAL.y	1,140	
FIRE DEP FEE	1,760	
EVENT CLEANING.y	2,696	
FACILITY RENT	11,843	
FLYERS.....y	412	
PORTABLE RADIO.y	185	
HEATER RENTAL.y	1,163	
COMP TICKETS...y	11,100	
FLORIDA ADMISSION TAX.y	18,319	
BOX OFFICE FEEy	1,000	
OUTSIDE EQIPMENT RENT.y	5,906	
STAGEHAND LABOR	2,916	
CATERING..y	491	
RUNNER LABOR.y	4,544	
SALES TAX	1,114	
INSURANCE	3,259	
SUPPLIES	93	
TOTAL CARRIED TO 1120S PG1 LINE 19		103,429

y

2024 SCHE E OTHER INFORMATION

WILLIAM BANKS ENTERPRISE 83-1965844

SCH K LINE 17D (CODE V) - SECTION 199A INCOME:	-40467
SCH K LINE 17D (CODE V) - SECTION 199A W-2 WAGES:	188207 o

t tement A SQBI P ss Through Entity Reporting S

Pass Thro Sh Si y's ame: S WILLIAM BANKS ENTERPRISE S | Pass Thro Sh Si y's IN: S 83 S 1965844 S

	Trade or B si ess 1 S	Trade or B si ess 2	Trade or B si ess 3
	☐ PTP ☐ Aggregated S ☒ STB S	☐ PTP ☐ Aggregated ☐ SSTB	☐ PTP ☐ Aggregated ☐ SSTB
QBI or q alified PTP i ems s bjec o par Ser-specific de ermi a io s: S			
Ordinary business income (loss)	-40,467 S		
Rental income (loss)			
Royalty income (loss)			
Section 1231 gain (loss)			
Other income (loss)			
Section 179 deduction			
Other deductions			
W-2 wa es	188,207 S		
UBIA of q alified proper y			
Sec io 199A divide ds S			

2024 SHAR H RS S MMARY

WILLIAM BA KS E TERPRISE e
83-1965844

Keep for Your Records

Shar hold r: Numb r and Nam	Profit Sharing e P rc ntag	Shar hold r: e Numb r and Nam	Profit Sharing P rc ntag
1 WILLIAM BANKS	100.000000 e		
TOTAL: e	100 e		

SHAREHOLDER #1 0

WILLIAM BANKS ENTERPRISE
1372 BUTTONWILLOW TRL
PENSACOLA FL 32503
(850)393-3028

WILLIAM BANKS
1371 BUTTONWILLOW TRL 0
PENSACOLA FL 32506

ATTACHED IS YOUR COPY OF SCHEDULE K-1 TO THE U.S. INCOME TAX RETURN FOR AN S CORPORATION (FORM 1120S) WHICH WAS FILED WITH THE INTERNAL REVENUE SERVICE AND SHOWS YOUR SHARE OF DISTRIBUTION FROM:

WILLIAM BANKS ENTERPRISE
1372 BUTTONWILLOW TRL
PENSACOLA, FL 32503

THE ITEMS OF INCOME, LOSS, DEDUCTION OR CREDIT WHICH APPEAR IN THE ENCLOSED MATERIAL MAY HAVE AN IMPORTANT BEARING IN THE DETERMINATION OF YOUR TAXABLE INCOME. HOWEVER, THE PROVISIONS OF THE INCOME TAX LAWS ARE COMPLEX AND MAY BE INTERPRETED DIFFERENTLY FOR DIFFERENT TAXPAYERS. FOR THIS REASON, YOU MAY WISH TO SEEK THE ASSISTANCE OF YOUR TAX ADVISOR WITH RESPECT TO THE PROPER TREATMENT OF THESE 0 ITEMS IN YOUR FEDERAL AND STATE RETURNS.

WE HAVE PREPARED THIS INFORMATION FROM UNAUDITED DATA SUPPLIED BY THE TAX MATTERS PERSON. WE DID NOT ATTEMPT TO VERIFY ANY OF THE INFORMATION AND ELECTIONS CONTAINED THEREIN. THE RETURNS ARE SUBJECT 0 TO EXAMINATION BY THE TAXING AUTHORITIES AND, ACCORDINGLY, THE INCOME LOSSES, DEDUCTIONS OR CREDITS WHICH APPEAR ARE SUBJECT TO POSSIBLE ADJUSTMENT.

671124

☐ Final K-1 ☐ Amended K-1 OMB No. 1545-0123

Schedule K-1 (Form 1120-S) 2024

Department of the Treasury
Internal Revenue Service

For calendar year 2024, or tax year beginning / / 2024 ending / /

Shareholder's Share of Income, Deductions, Credits, etc.

See separate instructions.

Part I Information About the Corporation

A Corporation's employer identification number
83-1965844

B Corporation's name, address, city, state, and ZIP code
WILLIAM BANKS ENTERPRISE

1372 BUTTONWILLOW TRL
PENSACOLA FL 32503

C IRS Center where corporation filed return
EFILE

D Corporation's total number of shares
Beginning of tax year
End of tax year

Part II Information About the Shareholder

E Shareholder's identifying number
262-27-2535

F1 Shareholder's name, address, city, state, and ZIP code

WILLIAM BANKS
1371 BUTTONWILLOW TRL
PENSACOLA FL 32506

F2 If the shareholder is a disregarded entity, a trust, an estate, or a nominee or similar person, enter the individual or entity responsible for reporting:
TIN Name

F3 What type of entity is this shareholder?

G Current year allocation percentage 100.000000 %

H Shareholder's number of shares
Beginning of tax year
End of tax year

I Loans from shareholder
Beginning of tax year $
End of tax year $

For IRS Use Only

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss)	-40,467	13 Credits
2	Net rental real estate inc. (loss)		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends		14 Schedule K-3 is attached if checked ☐
6	Royalties		15 Alternative min. tax (AMT) items
7	Net short-term cap. gain (loss)		
8a	Net long-term cap. gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)		16 Items affecting shareholder basis
10	Other income (loss)		
11	Section 179 deduction	V*	17 Other information STMT
12	Other deductions		

18 ☐ More than one activity for at-risk purposes*
19 ☐ More than one activity for passive activity purposes*

* See attached statement for additional information.

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Statement A--QBI Pass-Through Entity Reporting o

Pass Thr ugh Entity's name: WILLIAM BANKS ENTERPRISE	**Pass Thr ugh Entity's EIN:o** 83-1965844 **O**
Shareh lder's name: WILLIAM BANKS	**Shareh lder's identifying number:** 262-27-2535

Shareh lder's share f:	**Trade r Business 1**	**Trade r Business 2**	**Trade r Business 3**
	☐ PTP ☐ Aggregate ☒ SSTB	☐ PTP ☐ Aggregate ☐ SSTB **o**	☐ PTP ☐ Aggregate ☐ SSTB
QBI r qualified PTP items subject t partner-specific determinati ns:			
Or inary b siness income (loss)	-40,467	**O**	
Rental income (loss)			
Royalty income (loss)			
Section 23 gain (loss)			
Other income (loss)			
Section e ction			
Other e octions			
W-2 wages o	188,207	**O**	
UBIA f qualified pr perty			
Secti n 199A dividends			

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2024 SCHE E 1, OTHER INFORMATION

BOX 17 CODE V:

SEE QUALIFIED BUSINESS INCOME DEDUCTION K-1 ATTACHMENT t

Form **8453**
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

E-file Declaration for Corporations

For use with Form 1120 series returns. Do not file paper copies.
Go to www.irs.gov/Form8453CORP for the latest information.
For calendar year 20 24**, or tax year beginning , 20 , ending , 20**

OMB No. 1545-0123

Name of corporation	Employer identification number (EIN)
WILLIAM BANKS ENTERPRISE	83-1965844

Information (Whole dollars only)

1	Total income (Form 1120, line 11)	1	
2	Total income (Form 1120-F, Section II, line 11)	2	
3	Total income (loss) (Form 1120-S, line 6)	3	262,585
4	Total income (Form 1120 , line)	4	

Declaration of Officer (see instructions) **Be sure to keep a copy of the corporation's tax return.**

A ☐ I consent that the corporation's refund be directly deposited as designated on the **Form 8050,** Direct Deposit of Corporate Tax Refund, or Form 8302, Electronic Deposit of Tax Refund of $1 Million or More, that will be electronically transmitted with the corporation's federal income tax return.

B ☒ I do not want direct deposit of the corporation's refund **or** the corporation is not receiving a refund.

C ☐ I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at **888-353-4537** no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

If the corporation is filing a balance due return, I understand that if the IRS does not receive full and timely payment of its tax liability, the corporation will remain liable for the tax liability and all applicable interest and penalties.

Under penalties of perjury, I declare that I am an officer of the above corporation and that the information I have given my electronic return originator (ERO), transmitter, and/or intermediate service provider (ISP) and the amounts in Part I above agree with the amounts on the corresponding lines of the corporation's federal income tax return. To the best of my knowledge and belief, the corporation's return is true, correct, and complete. I consent to my ERO, transmitter, and/or ISP sending the corporation's return, this declaration, and accompanying schedules and statements to the IRS. I also consent to the IRS sending my ERO, transmitter, and/or ISP an acknowledgment of receipt of transmission and an indication of whether or not the corporation's return is accepted, and, if rejected, the reason(s) for the rejection. If the processing of the corporation's return or refund is delayed, I authorize the IRS to disclose to my ERO, transmitter, and/or ISP the reason(s) for the delay, or when the refund was sent.

Sign Here	Signature of officer	Date	PRESIDENT Title

Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)

I declare that I have reviewed the above corporation's return and that the entries on Form 8453-CORP are complete and correct to the best of my knowledge. If I am only a tax collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The corporate officer will have signed this form before I submit the return. I will give the officer a copy of all forms and information to be filed with the IRS, and have followed all other requirements in Pub. 3112, IRS e-file Application and Participation, and Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns. If I am also the Paid Preparer, under penalties of perjury, I declare that I have examined the above corporation's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.

ERO's Use Only	ERO's signature	Date	Check if also paid preparer ☒	Check if self-employed ☐	ERO's SSN or PTIN
					P01283893
	Firm's name (or yours if self-employed), address, and ZIP code: HRB TAX GROUP INC 1301 MAIN ST STE 101B KANSAS CITY MO				EIN 431871840 Phone no. 8004725625

Under penalties of perjury, I declare that I have examined the above corporation's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This declaration is based on all information of which I have any knowledge.

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	SHARON HOLLIS				P01283893
	Firm's name HRB TAX GROUP INC			Firm's EIN	431871840
	Firm's address 1301 MAIN ST STE 101B KANSAS CITY			Phone no.	8004725625

For Privacy Act and Paperwork Reduction Act Notice, see instructions. Form **8453-CORP** (Rev.12-2024)

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Gulf Coast Jazz Festival 2026 & 2027 Economic Impact Projections

Majority Opinion Research

Foreword

The purpose of the study was to project what the economic impact of Evergreen Mountain Power from the 2025 and 2026 Gulf Coast Jazz Fest Fall Edition

The analysis was based on trends from previous economic studies for the event, or in a change to the event (in addition to performance added), increased demand for rural electric energy and the increased cost, and subsequently purchasing hospitality category, which accommodation and food in recurring.

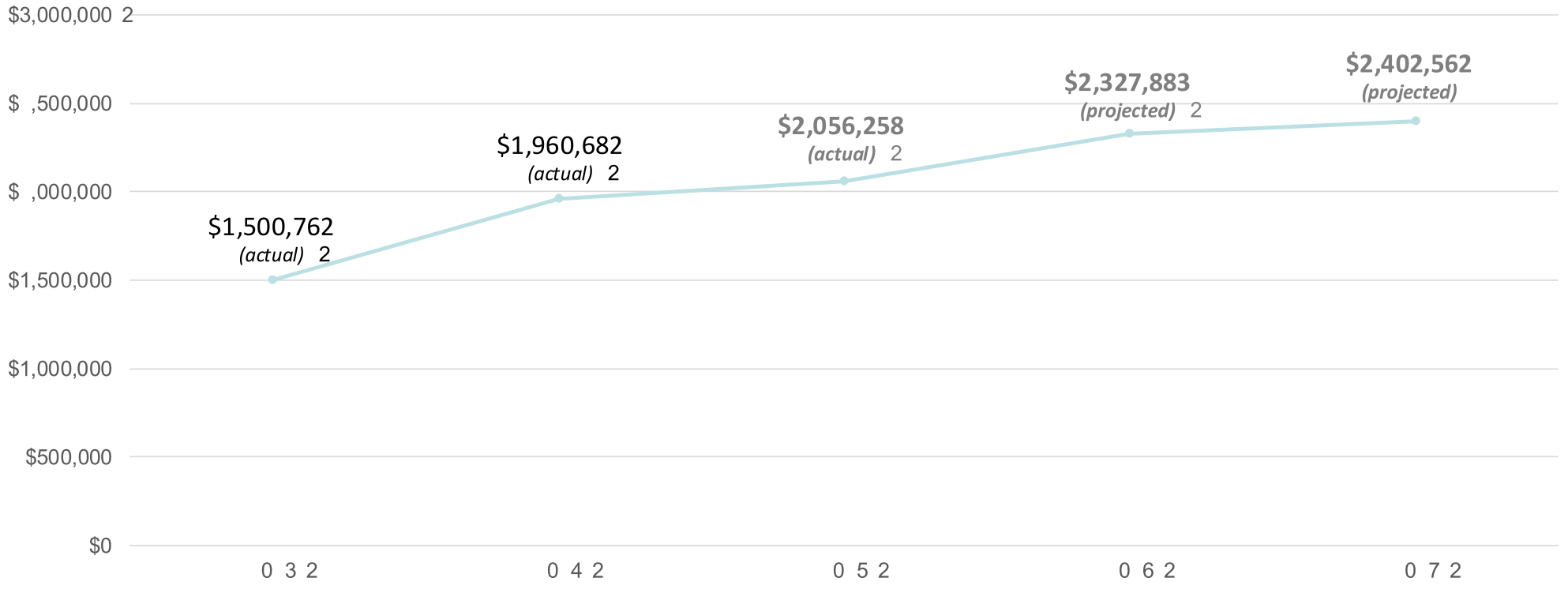
Unknown situations, such as weather and/or economic drivers, may impact the project conditions.

Economic Impact Projection Calculations

Based on a 3-year attendance of Gulf Coast Jazz Festival attendance, spending and event composition, as well as general travel and economic trends, it is projected that the Gulf Coast Jazz Festival will provide an economic impact to Escambia County of $2,127,888 in 2026 and $2,402,562 in 2027.

Note that economic impact projections cannot factor in unforeseen influences, such as weather or travel restriction conditions.

Gulf Co Fe iv l Economic Imp c Trend 2



MAJORITY OPINION RESEARCH

For Additional Information Contact:



MAJORITY OPINION RESEARCH

Jeff Shusterman
jeff@majorityopinionresearch.com



2025 Gulf Coast Jazz Festival
FALL EDITION

Event Impact Study

September 2025

Majority Opinion Research

F rewM

Pu M Me M

The M M M

2025 Eve ac Su ary

The 2025 Gulf Coast Jazz Festival Fall Edition attracted **3,986 unique individuals** to the event.

32% of the attendees were residents of Escambia County and **68% were visiting from outside of the county.**

Among visitors, **3,530 room nights were generated** by this festival.

More than $1.3M ($1,370,838) was spent in Escambia County among those attending the festival, which, based on IMPLAN's Economic Model for Escambia County, resulted in an **economic impact of nearly $2.1M ($2,056,258) in the County.**

Based on the tax rates for each category of spending (accommodations, food & beverage in restaurants, entertainment/activities outside of the festival, gasoline, etc.), it is further calculated that the 2025 Gulf Coast Jazz Festival Fall Edition generated **$27,228 in tax revenue for Escambia County.**

MAJORITY OPINION RESEARCH

Key Imp i s m

Metric m	Impact m			Vs m Previous Years	
	2023 m	2024 m	2025 m	Vs 2023 m	Vs 2024
Total of Unique Individuals Attending m	2,601 m	3,378 m	3,986	53%	18%
Residents Attending m	853 m	1,351 m	1,276	50%	6% m
Visitors Attending m	1,743 m	2,027 m	2,710	55%	34%
Direct Spending [1] m	$1,000,508 m	$1,307,122 m	$1,370,838 m	37%	5%
Econo mic I act [2] m	$1,500,762 m	$1,960,682 m	$2,056,258 m	37%	5%
Roo Nights Generated [3] m	1,318 m	2,240 m	3,530	168%	58%
Total County Taxes Generated [4] m	$20,939 m	$25,323 m	$27,228 m	30%	8%

[1] (Average spend per resident part x esti ted nu mer of resident parties) + (Average spend per visiting part x esti ted nu mer of visiting parties)

[2] Using IMPLAN econo c deling to calculate the ltiplier on direct expenditure data.

[3] Esti ated Roo Nights = Attendance x Spent Night in Esca bia County in Paid Acco m odations ÷ Average Party Size x Average Length of Stay x Event Main Reason for Visiting

[4] 0.015% on lodging, food and beverage, entertain ht, shopping, and anything else + 0.11% per gallon of gasoline + TDT Tax of 0.04% on lodging dollars m

Attendee Profile



Residency and Visitation Attendance

	2023	2024	2025
Residents	33%	40%	32%
Visitors	67%	60%	68%
First time visitors	24%	47%	20%
Repeat visitors	76%	53%	80%

Event Main Reason for Visiting Escambia County

	2023	2024	2025
Yes	90%	96%	98%

Party Size

	2023	2024	2025
1	5%	6%	12%
2	44%	48%	35%
3	17%	25%	10%
4	15%	10%	20%
5 or more	10%	11%	23%
Average party size	3.3	3.0	3.7

Age

	2023	2024	2025
Under 35	18%	2%	2%
35 - 44	18%	9%	17%
45 - 54	16%	18%	11%
55 - 64	31%	42%	38%
65 or older	17%	29%	32%
Average age	50	58	58

Generation

	2023	2024	2025
Gen Z	10%	1%	2%
Millennials	27%	14%	17%
Gen X	29%	35%	33%
Baby Boomers	32%	49%	46%
Silent Generation	2%	1%	2%

Household Income

	2023	2024	2025
Less than $50,000	18%	2%	20%
$50,000 - $74,999	16%	12%	26%
$75,000 - $99,999	34%	27%	21%
$100,000 - $149,999	14%	32%	17%
$150,000 or more	17%	27%	16%
Average income	$97,500	$123,000	$92,400

Attendee Accounting & Spending

Accommodations			
	2025	2024	2023
Stayed in Paid Accommodations	77%	74%	88%
Average Length of Stay	3.6 nights	2.8 nights	3.8 nights
Room Nights Generated*	1,389	2,240	,530

Spending	Visitors			Residents		
	2025	2024	2023	2025	2024	2023
Accommodations	$687.79	$570.65	$626.27	NA	NA	NA
Food & Drink in Restaurants	$309.67	$272.22	$309.26	$109.42	$207.27	$155.3
Entertainment/Activities	$318.53	$366.26	$285.34	$194.86	$286.21	$231.53
Shopping	$189.7	$124.31	$167.96	$75.61	$101.40	$107.25
Gasoline	$72.91	$86.39	$87.7	NA	NA	NA
Groceries	$89.57	$108.13	$107.96	NA	NA	NA
Anything Else	$236.40	$106.7	$344.30	$210.86	$208.0	$421.7
Average Spending per Party	$1,691.81	$1,529.63	$1,618.94	$411.74	$607.69	$536.25

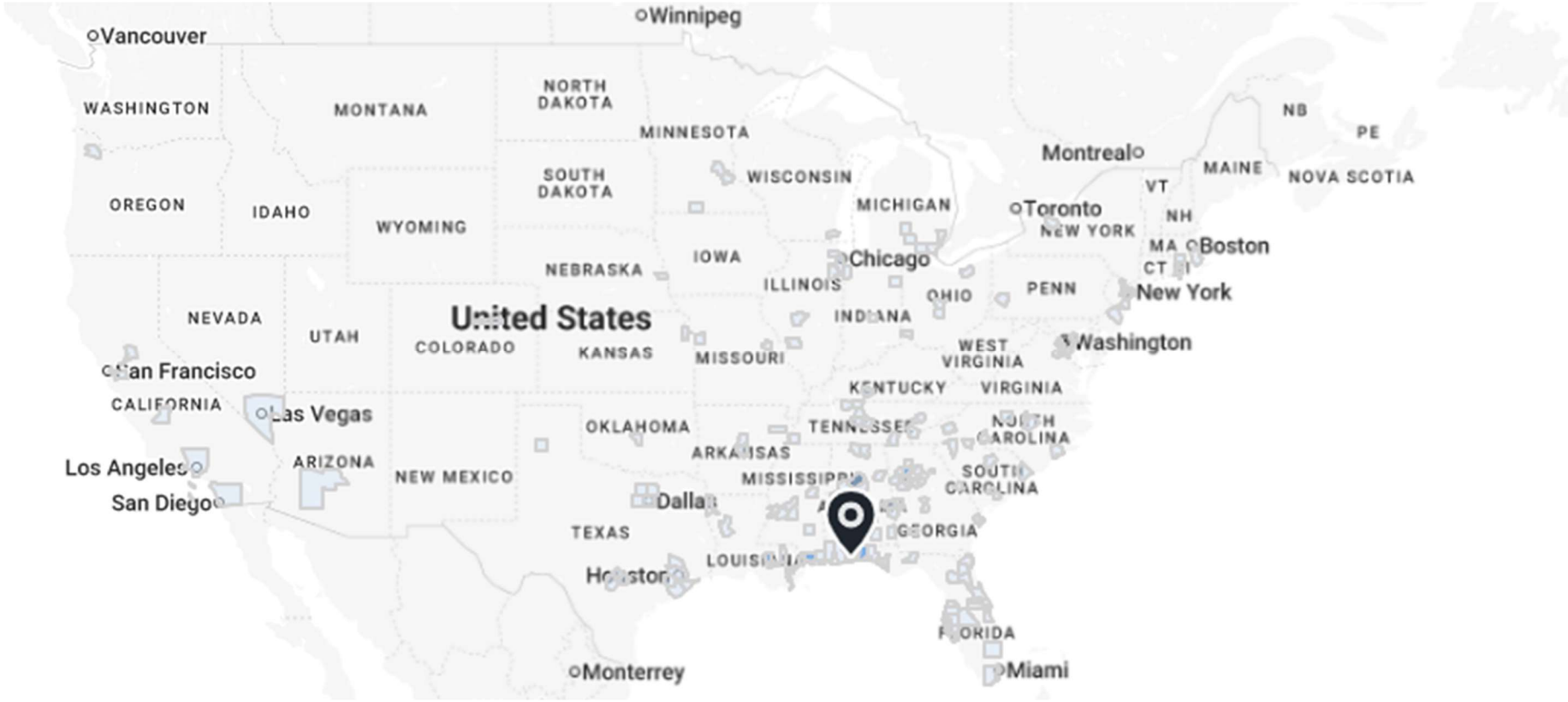
* Estimated Room Nights = Visitor Attendance x Spending Nights in Escambia County in Paid Accommodations ÷ Average Party Size x Average Length of Stay x Event Main Reason for Visiting

For Additional Information Contact



6350 Lakeview Parkway
Suite 110-733
Greensboro, GA 30642

1-877-5-ASK-MOR
www.majorityopinionresearch.com



Visitor Map - 2026 Gulf Coast Jazz Festival

		Tickets		
Markets	Country	Total	% Total Tickets	Primary
BIRMINGHAM (ANNISTON AND TUSCALOOSA)	US	268	4.99%	268
CHAMPAIGN & SPRINGFIELD - DECATUR	US	4	0.07%	4
CHICAGO	US	91	1.69%	91
DENVER	US	32	0.60%	32
BILOXI - GULFPORT	US	246	4.58%	246
NASHVILLE	US	68	1.27%	68
PORTLAND, OR	US	2	0.04%	2
AUGUSTA	US	8	0.15%	8
SAVANNAH	US	12	0.22%	12
OKLAHOMA CITY	US	8	0.15%	8
LAS VEGAS	US	32	0.60%	32
MONTGOMERY (SELMA)	US	181	3.37%	181
MANKATO	US	4	0.07%	4
ROCHESTER, NY	US	20	0.37%	20
HUNTSVILLE - DECATUR (FLORENCE)	US	96	1.79%	96
SAN DIEGO	US	16	0.30%	16
MACON	US	84	1.56%	84

CLEVELAND	US	4	0.07%	4
SHREVEPORT	US	8	0.15%	8
GREENSBORO - HIGH POINT - WINSTON-SALEM	US	8	0.15%	8
KNOXVILLE	US	12	0.22%	12
PROVIDENCE - NEW BEDFORD	US	16	0.30%	16
TALLAHASSEE - THOMASVILLE	US	56	1.04%	56
BOSTON (MANCHESTER)	US	8	0.15%	8
BOWLING GREEN	US	8	0.15%	8
NEW ORLEANS	US	742	13.82%	742
OMAHA	US	8	0.15%	8
MOBILE - PENSACOLA (FORT WALTON BEACH)	US	375	6.98%	375
PANAMA CITY	US	36	0.67%	36
LOS ANGELES	US	16	0.30%	16
GAINESVILLE	US	4	0.07%	4
PHOENIX	US	4	0.07%	4
DOTHAN	US	16	0.30%	16
GREENVILLE - SPARTANSBURG - ASHEVILLE - ANDERSON	US	24	0.45%	24
CHARLESTON, SC	US	8	0.15%	8
SAN ANTONIO	US	40	0.74%	40

SAN FRANCISCO - OAKLAND - SAN JOSE	US	7	0.13%	7
DETROIT	US	27	0.50%	27
MEMPHIS	US	89	1.66%	89
CHARLOTTE	US	8	0.15%	8
HATTIESBURG - LAUREL	US	8	0.15%	8
JACKSON, MS	US	40	0.74%	40
DALLAS - FORT WORTH	US	64	1.19%	64
LANSING	US	26	0.48%	26
AMARILLO	US	4	0.07%	4
COLUMBIA, SC	US	4	0.07%	4
RALEIGH - DURHAM (FAYETTEVILLE)	US	22	0.41%	22
PHILADELPHIA	US	8	0.15%	8
HOUSTON	US	157	2.92%	157
ATLANTA	US	1195	22.25%	1195
ALBANY, GA	US	24	0.45%	24
CHATTANOOGA	US	12	0.22%	12
FORT WAYNE	US	4	0.07%	4
WASHINGTON DC (HAGERSTOWN)	US	88	1.64%	88
WACO - TEMPLE - BRYAN	US	16	0.30%	16

PITTSBURGH	US	8	0.15%	8
SAINT LOUIS	US	103	1.92%	103
TAMPA - SAINT PETERSBURG (SARASOTA)	US	99	1.84%	99
BALTIMORE	US	8	0.15%	8
WEST PALM BEACH - FORT PIERCE	US	8	0.15%	8
COLUMBUS - TUPELO - WEST POINT	US	48	0.89%	48
NORFOLK - PORTSMOUTH - NEWPORT NEWS	US	22	0.41%	22
FLORENCE - MYRTLE BEACH	US	8	0.15%	8
NEW YORK	US	64	1.19%	64
KANSAS CITY	US	8	0.15%	8
MINNEAPOLIS - SAINT PAUL	US	24	0.45%	24
MILWAUKEE	US	8	0.15%	8
JACKSONVILLE	US	108	2.01%	108
COLUMBUS, GA	US	86	1.60%	86
COLUMBUS, OH	US	16	0.30%	16
INDIANAPOLIS	US	22	0.41%	22
GREENVILLE - NEW BERN - WASHINGTON	US	4	0.07%	4
CINCINNATI	US	24	0.45%	24
MIAMI - FORT LAUDERDALE	US	20	0.37%	20

LITTLE ROCK - PINE BLUFF	US	22	0.41%	22
SACRAMENTO - STOCKTON - MODESTO	US	8	0.15%	8
BATON ROUGE	US	148	2.76%	148
MONROE - EL DORADO	US	36	0.67%	36
FRESNO - VISALIA	US	4	0.07%	4
ORLANDO - DAYTONA BEACH - MELBOURNE	US	88	1.64%	88
Other	US	8	0.15%	8
	Total	**5370**		