



**FINANCIAL STATEMENTS  
FOR THE YEARS ENDED  
JUNE 30, 2019 AND 2018**

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Timothy D. Umbreit, CPA, CGMA  
Kathleen A. Wileczek, CPA

## INDEPENDENT AUDITORS' REPORT

To the Board of Directors  
Friends Association for Care & Protection of Children  
West Chester, Pennsylvania

### Report on the Financial Statements

We have audited the accompanying financial statements of Friends Association for Care & Protection of Children (a nonprofit corporation), which comprise the statements of financial position as of June 30, 2019 and 2018, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

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

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

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

## **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Friends Association for Care & Protection of Children as of June 30, 2019 and 2018, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

## **Emphasis of Matter**

As discussed in Note 1 to the financial statements, in 2019, the Association adopted Accounting Standards Update (ASU) No. 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. Our opinion is not modified with respect to these matters.

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

In accordance with Government Auditing Standards, we have also issued our report dated September 25, 2019, on our consideration of Friends Association for Care & Protection of Children's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Friends Association for Care & Protection of Children's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Friends Association for Care & Protection of Children's internal control over financial reporting and compliance.

*Umbreit, Wilczek & Associates, P.C.*

Kennett Square, PA  
September 25, 2019

# FRIENDS ASSOCIATION FOR CARE & PROTECTION OF CHILDREN

## STATEMENTS OF FINANCIAL POSITION JUNE 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 87,509	\$ 111,679
Accounts receivable	105,433	69,572
Grants receivable	4,167	4,167
Promises to give, current	45,000	62,500
Prepaid expenses and gift cards	<u>6,108</u>	<u>2,683</u>
<b>TOTAL CURRENT ASSETS</b>	248,217	250,601
<b>PROPERTY AND EQUIPMENT</b> , net of accumulated depreciation of \$915,317 (2019) and \$870,575 (2018)	116,479	155,876
<b>INVESTMENTS</b>	<u>1,189,575</u>	<u>1,124,771</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 1,554,271</u></u>	<u><u>\$ 1,531,248</u></u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable	\$ 28,057	\$ 18,100
Accrued expenses	-	17,961
Deferred income	<u>1,000</u>	<u>5,000</u>
<b>TOTAL LIABILITIES</b>	29,057	41,061
<b>NET ASSETS</b>		
Without donor restrictions		
Operating	1,037,223	971,746
Operating/capital reserve	44,737	44,737
Board designated investment fund	29,354	25,804
Board designated endowment	<u>360,000</u>	<u>360,000</u>
Total without donor restriction	1,471,314	1,402,287
With donor restrictions	<u>53,900</u>	<u>87,900</u>
<b>TOTAL NET ASSETS</b>	<u>1,525,214</u>	<u>1,490,187</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u><u>\$ 1,554,271</u></u>	<u><u>\$ 1,531,248</u></u>

See Independent Auditors' Report and Notes to Financial Statements

# **FRIENDS ASSOCIATION FOR CARE & PROTECTION OF CHILDREN**

## **STATEMENT OF ACTIVITIES YEAR ENDED JUNE 30, 2019**

	Without Donor Restrictions	With Donor Restrictions	Totals
<b>PUBLIC SUPPORT AND REVENUES</b>			
Chester County Department of Community Development	\$ 378,703	\$ -	\$ 378,703
United Way	-	45,000	45,000
Grants	196,300	8,000	204,300
Contributions	200,259	-	200,259
In-kind contributions	59,526	-	59,526
Fund-raising events, net of costs of \$110,402	85,993	-	85,993
Net investment income	86,543	-	86,543
Miscellaneous income	7,841	-	7,841
Net assets released from restrictions	87,000	(87,000)	-
<b>TOTAL PUBLIC SUPPORT AND REVENUE</b>	<b>1,102,165</b>	<b>(34,000)</b>	<b>1,068,165</b>
<b>EXPENSES</b>			
Program services	851,870	-	851,870
Administration	70,560	-	70,560
Fund-raising	110,708	-	110,708
<b>TOTAL EXPENSES</b>	<b>1,033,138</b>	<b>-</b>	<b>1,033,138</b>
<b>CHANGE IN NET ASSETS</b>	<b>69,027</b>	<b>(34,000)</b>	<b>35,027</b>
<b>NET ASSETS AT BEGINNING OF YEAR</b>	<b>1,402,287</b>	<b>87,900</b>	<b>1,490,187</b>
<b>NET ASSETS AT END OF YEAR</b>	<b>\$ 1,471,314</b>	<b>\$ 53,900</b>	<b>\$ 1,525,214</b>

See Independent Auditors' Report and Notes to Financial Statements

# FRIENDS ASSOCIATION FOR CARE & PROTECTION OF CHILDREN

## STATEMENT OF ACTIVITIES YEAR ENDED JUNE 30, 2018

	Without Donor Restrictions	With Donor Restrictions	Totals
<b>PUBLIC SUPPORT AND REVENUES</b>			
Chester County Department of Community Development	\$ 282,079	\$ -	\$ 282,079
United Way	-	50,000	50,000
Grants	155,006	35,000	190,006
Contributions	178,534	-	178,534
In-kind contributions	63,051	-	63,051
Fund-raising events, net of costs of \$111,696	108,903	-	108,903
Investment income	72,003	-	72,003
Miscellaneous income	3,400	-	3,400
Net assets released from restrictions	84,405	(84,405)	-
<b>TOTAL PUBLIC SUPPORT AND REVENUE</b>	<b>947,381</b>	<b>595</b>	<b>947,976</b>
<b>EXPENSES</b>			
Program services	749,632	-	749,632
Administration	44,823	-	44,823
Fund-raising	100,690	-	100,690
<b>TOTAL EXPENSES</b>	<b>895,145</b>	<b>-</b>	<b>895,145</b>
<b>CHANGE IN NET ASSETS</b>	<b>52,236</b>	<b>595</b>	<b>52,831</b>
<b>NET ASSETS AT BEGINNING OF YEAR</b>	<b>1,350,051</b>	<b>87,305</b>	<b>1,437,356</b>
<b>NET ASSETS AT END OF YEAR</b>	<b>\$ 1,402,287</b>	<b>\$ 87,900</b>	<b>\$ 1,490,187</b>

See Independent Auditors' Report and Notes to Financial Statements

**FRIENDS ASSOCIATION FOR CARE & PROTECTION OF CHILDREN**

STATEMENT OF FUNCTIONAL EXPENSES  
YEAR ENDED JUNE 30, 2019

FUNCTIONAL EXPENSES	Emergency Family Shelter	Homeless Prevention Program	Outreach to Homeless Families	Housing Stability Case Management	Total Program	Administration	Fund-Raising	Totals
Salaries	\$ 73,874	\$ 92,775	\$ 62,330	\$ 75,174	\$ 304,153	\$ 50,250	\$ 76,014	\$ 430,417
Payroll taxes	7,044	8,249	5,509	6,899	27,701	4,110	6,108	37,919
Employee benefits	8,676	8,061	8,128	8,416	33,281	2,667	4,991	40,939
Advertising	522	730	478	650	2,380	10	1,195	3,585
Bank charges	172	1,752	156	207	2,287	1,199	821	4,307
Cleaning	442	475	333	351	1,601	1,004	575	3,180
Housing stabilization	8,476	9,278	107,281	8,199	133,234	-	-	133,234
Communication costs	2,133	1,133	980	1,058	5,304	660	897	6,861
Depreciation	23,444	16,127	918	1,153	41,642	-	3,099	44,741
In-kind contributions	15,676	-	-	-	15,676	-	-	15,676
Insurance	2,052	2,338	1,342	1,463	7,195	747	1,328	9,270
Office expenses	5,537	5,900	5,419	7,199	24,055	2,250	6,200	32,505
Printing and reproduction	482	759	352	440	2,033	110	398	2,541
Professional fees	7,832	10,884	8,178	8,121	35,015	6,934	5,620	47,569
Rental assistance	250	86,945	1,300	1,185	89,680	-	-	89,680
Repairs and maintenance	8,371	1,001	518	577	10,467	323	2,440	13,230
Subcontractor costs	-	22,834	-	57,779	80,613	-	-	80,613
Travel	7,327	-	-	-	7,327	-	-	7,327
Utilities	24,368	1,729	946	1,183	28,226	296	1,022	29,544
<b>TOTAL FUNCTIONAL EXPENSES</b>	<b>\$ 196,678</b>	<b>\$ 270,970</b>	<b>\$ 204,168</b>	<b>\$ 180,054</b>	<b>\$ 851,870</b>	<b>\$ 70,560</b>	<b>\$ 110,708</b>	<b>\$ 1,033,138</b>

See Independent Auditors' Report and Notes to Financial Statements



**FRIENDS ASSOCIATION FOR CARE & PROTECTION OF CHILDREN**

STATEMENT OF FUNCTIONAL EXPENSES  
YEAR ENDED JUNE 30, 2018

FUNCTIONAL EXPENSES	Emergency Family Shelter	Homeless Prevention Program	Outreach to Homeless Families	Total Program	Administration	Fund-Raising	Totals
Salaries	\$ 104,206	\$ 149,061	\$ 72,651	\$ 325,918	\$ 31,535	\$ 64,169	\$ 421,622
Payroll taxes	10,693	14,334	6,749	31,776	1,904	5,463	39,143
Employee benefits	9,795	15,784	8,834	34,413	1,529	5,421	41,363
Advertising	20	90	20	130	12	15	157
Bank charges	263	554	212	1,029	125	220	1,374
Cleaning	634	429	740	1,803	258	421	2,482
Housing stabilization	5,310	4,329	110,110	119,749	211	477	120,437
Communication costs	2,179	2,297	1,262	5,738	221	554	6,513
Depreciation	28,380	8,953	-	37,333	1,058	10,337	48,728
In-kind contributions	16,051	-	-	16,051	-	-	16,051
Insurance	2,374	4,659	2,293	9,326	2,059	1,776	13,161
Office expenses	2,426	10,644	6,601	19,671	2,397	5,266	27,334
Printing and reproduction	1,593	2,224	992	4,809	289	700	5,798
Professional fees	6,162	8,444	3,668	18,274	1,271	3,299	22,844
Rental assistance	-	46,143	30	46,173	-	-	46,173
Repairs and maintenance	10,934	3,083	1,669	15,686	708	1,197	17,591
Subcontractor costs	-	39,517	-	39,517	-	-	39,517
Travel	5,272	-	-	5,272	-	-	5,272
Utilities	15,514	819	631	16,964	1,246	1,375	19,585
<b>TOTAL FUNCTIONAL EXPENSES</b>	<b>\$ 221,806</b>	<b>\$ 311,364</b>	<b>\$ 216,462</b>	<b>\$ 749,632</b>	<b>\$ 44,823</b>	<b>\$ 100,690</b>	<b>\$ 895,145</b>

See Independent Auditors' Report and Notes to Financial Statements

# **FRIENDS ASSOCIATION FOR CARE & PROTECTION OF CHILDREN**

## **STATEMENTS OF CASH FLOWS YEARS ENDED JUNE 30, 2019 AND 2018**

	<u>2019</u>	<u>2018</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ 35,027	\$ 52,831
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	44,741	48,728
Net realized and unrealized gain on investments	(53,039)	(34,930)
Donation of marketable securities	(809)	(9,880)
(Increase) decrease in:		
Accounts receivable	(35,861)	(27,750)
Grants receivable	-	(4,167)
Promises to give	17,500	(12,500)
Prepaid expenses and gift cards	(3,425)	1,671
Increase (decrease) in:		
Accounts payable	9,957	18,100
Accrued expenses	(17,961)	17,445
Deferred income	(4,000)	(500)
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<u>(7,870)</u>	<u>49,048</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Payments for fixed assets	(5,345)	(7,444)
Proceeds from sale of investments	1,683,869	11,288
Purchases of investments	<u>(1,694,824)</u>	<u>(37,503)</u>
<b>NET CASH USED BY INVESTING ACTIVITIES</b>	<u>(16,300)</u>	<u>(33,659)</u>
<b>NET INCREASE (DECREASE) IN CASH</b>	(24,170)	15,389
<b>CASH AT BEGINNING OF YEAR</b>	<u>111,679</u>	<u>96,290</u>
<b>CASH AT END OF YEAR</b>	<u><u>\$ 87,509</u></u>	<u><u>\$ 111,679</u></u>

See Independent Auditors' Report and Notes to Financial Statements

**FRIENDS ASSOCIATION FOR CARE & PROTECTION OF CHILDREN****NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019 AND 2018****NOTE 1 - NATURE OF ORGANIZATION AND SIGNIFICANT ACCOUNTING  
POLICIES****Nature of Activities**

Friends Association for Care & Protection of Children is a private, non-profit organization whose mission is to promote the independence of families with children by providing shelter, programs and services that prevent and end homelessness in Chester County, Pennsylvania.

The Association's vision is to lead the community in eliminating homelessness for families with children so they will thrive in homes with a safe and stable environment.

The Association was incorporated under the laws of the Commonwealth of Pennsylvania on January 28, 1829. Friends Association is the oldest continuously operating child services agency in Pennsylvania and remains committed to serving homeless children and their families through the following programs:

*Emergency Family Shelter* – Friends shelter includes six apartments. Each apartment houses one family for sixty to ninety days as they work with their case manager to regain stability, obtain work and find permanent, affordable housing.

*Homeless Prevention Program* – The Association's largest and most comprehensive program. Families moving from the shelter and those at-risk of homelessness work with a case manager to prepare a Housing Stabilization Plan, participate in work/life skills education sessions and access mainstream benefits to learn to maintain permanent housing and achieve financial self-sufficiency.

*Outreach to Homeless Families Program* – Provides short-term case management and housing stabilization to homeless families when shelters and housing programs are at capacity. Families transition to a shelter or housing program within two months.

*Housing Stability Case Management* – Provides long-term (6-12 months) case management, education and connection to mainstream benefits for families who have moved to permanent housing from a shelter. Families work with their case manager to ensure they have the skills and knowledge to maintain housing permanently and to achieve financial self-sufficiency.

**FRIENDS ASSOCIATION FOR CARE & PROTECTION OF CHILDREN****NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019 AND 2018****NOTE 1 - NATURE OF ORGANIZATION AND SIGNIFICANT ACCOUNTING  
POLICIES (Cont'd)****Basis of Accounting**

The financial statements of Friends Association for Care & Protection of Children have been prepared on the accrual method of accounting in accordance with generally accepted accounting principles.

**Financial Statement Presentation**

Under Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958-10-65-1, the Association is required to report information regarding its financial position and activities according to two mutually exclusive classes according to the existence or absence of donor-imposed restrictions. See Net Assets with Donor Restrictions and Net Assets without Donor Restrictions.

**Net Assets with Donor Restrictions**

The part of net assets of the Association that is subject to donor-imposed restrictions (donors include other types of contributors, including makers of certain grants). Some donors impose restrictions that are temporary in nature, for example, stipulating that resources be used after a specified date, for particular programs or services, or to acquire buildings or equipment. Other donors impose restrictions that are perpetual in nature, for example, stipulating that resources be maintained in perpetuity. Laws may extend those limits to investment returns from those resources and to other enhancements (diminishments) of those resources. Thus, those laws extend donor-imposed restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

**Net Assets without Donor Restrictions**

The part of net assets of the Association that is not subject to donor-imposed restrictions.

**Revenue Recognition*****Contributions***

Contributions are recognized when the donor makes a promise to give to the Association that is, in substance, unconditional.

# FRIENDS ASSOCIATION FOR CARE & PROTECTION OF CHILDREN

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2019 AND 2018

### NOTE 1 - NATURE OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

The Organization's policy is to report contributions with donor-imposed restrictions as support without donor restriction when these restrictions are met in the same year that the contribution was received.

#### *Government Grants*

Government grants are recognized as income when qualifying expenses related to the grant are incurred.

#### Investments

As required by the Investment Topic of the FASB ASC, the Association reports investments in marketable securities with readily determinable fair values and all investments in debt securities at their fair values in the statement of financial position. Purchases are recorded on the trade date. Realized gains and losses are determined on the basis of specific-lot identification. Unrealized gains and losses are included in the change in net assets in the statement of activities. Investment income and gains restricted by donors are reported as increases in net assets without donor restrictions if the restrictions are met in the reporting period in which the income and gains are recognized.

#### Property and Equipment

The Association capitalizes all expenditures at cost for property and equipment in excess of \$1,000. Depreciation of property and equipment is provided over the estimated useful lives of the respective assets on the straight-line basis. Maintenance and repairs are charged to operations as incurred.

The estimated useful lives are as follows:

Building and building improvements	15-39 years
Furniture and equipment	3-15 years

#### Income Taxes

The Association is a not-for-profit organization that is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code and is qualified for deductible contributions as provided in Section 170(b)(1)(A)(vi).

**FRIENDS ASSOCIATION FOR CARE & PROTECTION OF CHILDREN****NOTES TO FINANCIAL STATEMENTS****JUNE 30, 2019 AND 2018****NOTE 1 - NATURE OF ORGANIZATION AND SIGNIFICANT ACCOUNTING  
POLICIES (Cont'd)****Cash and Cash Equivalents**

For purposes of the statements of cash flows, the Association considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents. The carrying value of these investments approximates fair value due to the nature of the investment and the maturity period.

**Promises to Give**

Unconditional promises to give are recognized as revenues or gains in the period in which notification of such promise is received. Unconditional promises to give expected to be collected in less than one year are recorded at the estimated amount to be ultimately realized. Unconditional promises to give due in more than one year are recorded at the present value of estimated future cash flows using a risk-free rate of return on the date of donation. Conditional promises to give are recognized when the conditions on which they depend are substantially met.

**Allowance for Doubtful Accounts**

The Association estimates that all of its accounts receivable are collectible; accordingly, there is no provision for an allowance for doubtful accounts. If amounts become uncollectible, they will be charged to operations when that determination is made. As of June 30, 2019 and 2018, the Association has deemed all monies owed collectible.

**Advertising**

The costs of advertising are expensed as incurred. Advertising expense was \$3,585 and \$157 for years ended June 30, 2019 and 2018, respectively.

**Use of Estimates**

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

**FRIENDS ASSOCIATION FOR CARE & PROTECTION OF CHILDREN****NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019 AND 2018****NOTE 1 - NATURE OF ORGANIZATION AND SIGNIFICANT ACCOUNTING  
POLICIES (Cont'd)**Allocation of Functional Expenses

The costs of providing the program and other activities have been summarized on a functional basis in the statements of activities. Accordingly, certain costs have been allocated between the program and supporting services. Program costs include utilities, supplies, rent expenses and shelter expenses to provide a support network and family services. Fund-raising expenses are costs related to campaigns, development, grant writing and other fund-raising efforts. Management and general expenses are costs directly related to the overall operation of the Association, which are not associated with program or fund-raising services. Certain management and general expenses, such as payroll, employee benefits and payroll taxes, are allocated to program and fund-raising based on the employees' use of their time.

Recent Accounting Pronouncements*Not-for-Profit Financial Statement Presentation*

During the year ended June 30, 2019, the Association adopted ASU No. 2016-14 *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. This guidance is intended to improve the net asset classification requirements and the information presented in the financial statements and notes about a not-for-profit entity's liquidity, financial performance and cash flows. Main provisions of this guidance include: presentation of two classes of net assets versus the previously required three; recognition of capital gifts for construction as a net asset without donor restrictions when the associated long-lived asset is placed in service; and recognition of underwater endowment funds as a reduction in net assets with donor restrictions. The guidance also enhances disclosures for board designated amounts, composition of net assets without donor restrictions, liquidity and expenses by both their natural and functional classification.

# FRIENDS ASSOCIATION FOR CARE & PROTECTION OF CHILDREN

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2019 AND 2018

### NOTE 1 - NATURE OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

A recap of the net asset reclassifications driven by the adoption of ASU 2016-14 as of June 30, 2018 follows:

	ASU 2016-14 Classifications		
	Without Donor Restrictions	With Donor Restrictions	Total Net Assets
As previously presented:			
Unrestricted	\$ 1,402,287	\$ -	\$ 1,402,287
Temporarily Restricted	-	87,900	87,900
Net Assets, as reclassified	<u>\$ 1,402,287</u>	<u>\$ 87,900</u>	<u>\$ 1,490,187</u>

#### Reclassifications

Certain reclassifications have been made to the 2018 financial statement presentation to correspond to the current year's format. Net assets and changes in net assets are unchanged due to these reclassifications.

#### Date of Management Approval

As required by the Subsequent Events Topic of the FASB ASC, the Association has evaluated those events and transactions that occurred from July 1, 2019 through September 25, 2019, the date the financial statements were available to be issued. No material events and transactions have occurred during this period which would render these financial statements to be misleading.

### NOTE 2 – FINANCIAL ASSETS AND LIQUIDITY RESOURCES

As of June 30, 2019, financial assets and liquidity resources available within one year for general expenditures such as operating expenses were as follows:

#### Financial assets:

Cash and equivalents	\$ 87,509
Promises to give payments available for operations	45,000
Working capital investments	1,189,575
Less: Donor restricted financial assets	<u>(53,900)</u>
Total financial assets available within one year	<u>1,268,184</u>

#### Liquidity resources:

Bank line of credit	<u>125,000</u>
Total financial assets and liquidity resources available within one year	<u>\$ 1,393,184</u>



# **FRIENDS ASSOCIATION FOR CARE & PROTECTION OF CHILDREN**

## **NOTES TO FINANCIAL STATEMENTS JUNE 30, 2019 AND 2018**

### **NOTE 2 – FINANCIAL ASSETS AND LIQUIDITY RESOURCES (Cont'd)**

To manage liquidity, the Association maintains a line of credit that may be drawn upon as needed during the year to manage cash flows. As of June 30, 2019, there was no amount outstanding under this line of credit.

### **NOTE 3 – DONATED ASSETS AND SERVICES**

The Association receives a significant amount of donated services from unpaid volunteers who assist in fund-raising and program events. Accounting standards require that only volunteer services that (1) create or enforce long-lived assets or (2) require specialized skills provided by individuals possessing skills that would typically need to be purchased if not donated must be recorded. The value of these services does not meet these requirements, therefore, no amounts have been recognized in the statement of activities.

The Association received fair value donated materials and supplies of \$59,526 and \$63,051 for June 30, 2019 and 2018 respectively, which are reflected on the financial statements as contributions and as program expense.

### **NOTE 4 - CONCENTRATION OF CREDIT RISK FOR CASH HELD IN BANK**

The Association maintains cash balances at several institutions, which is insured by the Federal Deposit Insurance Corporation up to \$250,000 or the SIPC up to \$500,000. In the normal course of business, the Association may have deposits that exceed the insured balances. At June 30, 2019 and 2018 there were no uninsured balances.

### **NOTE 5 – UNCONDITIONAL PROMISES TO GIVE**

Unconditional promises to give at June 30, 2019 and 2018 were \$45,000 and \$62,500, respectively:

	<u>2019</u>	<u>2018</u>
Gross amounts due in less than one year	\$ <u>45,000</u>	\$ <u>62,500</u>

# **FRIENDS ASSOCIATION FOR CARE & PROTECTION OF CHILDREN**

## **NOTES TO FINANCIAL STATEMENTS**

**JUNE 30, 2019 AND 2018**

### **NOTE 6 – LAND, BUILDINGS AND EQUIPMENT**

Property and equipment at June 30, 2019 and 2018 consists of the following:

	<u>2019</u>	<u>2018</u>
Equipment	\$ 81,955	\$ 76,610
Land and buildings	<u>949,841</u>	<u>949,841</u>
	1,031,796	1,026,451
Accumulated depreciation	<u>(915,317)</u>	<u>(870,575)</u>
	<u>\$ 116,479</u>	<u>\$ 155,876</u>

Depreciation expense for the years ended June 30, 2019 and 2018 was \$44,741 and \$48,728, respectively.

### **NOTE 7 – ACCRUED EXPENSES**

Accrued expenses as of June 30, 2019 and 2018 are summarized as follows:

	<u>2019</u>	<u>2018</u>
Accrued expenses	<u>\$ -</u>	<u>\$ 17,961</u>

### **NOTE 8 – EMPLOYEE RETIREMENT PLAN**

The Association has a defined contribution (SEP) retirement plan covering all employees with one year of service. The amount of contribution to the plan is determined annually by the Board of Directors and may vary from 0% to 15% of covered compensation. Contributions for the years ended June 30, 2019 and 2018 are \$13,813 and \$17,221, respectively.

### **NOTE 9 – LINE OF CREDIT**

As of June 30, 2018, the Association has a line of credit from a local bank for \$125,000. Interest on any outstanding balance is payable monthly at 4%. The line of credit is on demand and is renewable annually upon review of the financial statements. As of June 30, 2019 and 2018, there were no outstanding balances, and no activity was recorded in either fiscal year.

# FRIENDS ASSOCIATION FOR CARE & PROTECTION OF CHILDREN

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2019 AND 2018

### NOTE 10 – INVESTMENTS

Investments in marketable securities stated at fair value consist of the following at June 30, 2019 and 2018:

	<u>2019</u>		<u>2018</u>	
	<u>Cost</u>	<u>Fair Value</u>	<u>Cost</u>	<u>Fair Value</u>
Stock	\$ -	\$ -	\$ 148	\$ 670
Bond Mutual Fund	185,354	191,427	208,977	203,807
Equity Mutual Fund	494,119	529,104	-	-
Balanced Mutual Fund	419,215	469,044	750,808	920,294
Total	<u>\$ 1,098,688</u>	<u>\$ 1,189,575</u>	<u>\$ 959,933</u>	<u>\$ 1,124,771</u>

The following summarizes investment income for the years ended June 30, 2019 and 2018:

	<u>2019</u>	<u>2018</u>
Interest and dividends	\$ 33,504	\$ 37,073
Net realized gains	11,061	115
Net unrealized gains	41,978	34,815
	<u>\$ 86,543</u>	<u>\$ 72,003</u>

### NOTE 11 – FAIR VALUE OF FINANCIAL INSTRUMENTS

In accordance with the Fair Value Measurement Topic of the FASB ASC, assets that are measured at fair value are categorized according to a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value, giving highest priority to unadjusted quoted prices in active markets for identical assets or liabilities and the lowest priority to measurements involving significant unobservable inputs. If the inputs used fall within different levels of the hierarchy, the categorization is based upon the lowest level input that is significant to the fair value measurement. The three levels of the fair value hierarchy are as follows:

- Level 1 – Unadjusted quoted market prices for identical assets and liabilities in active markets.
- Level 2 – Unadjusted quoted market prices for similar assets and liabilities in active markets (other than those included in Level 1), which are observable for the asset or liability, either directly or indirectly.
- Level 3 – Significant unobservable inputs for the asset or liability.

# FRIENDS ASSOCIATION FOR CARE & PROTECTION OF CHILDREN

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2019 AND 2018

### NOTE 11 – FAIR VALUE OF FINANCIAL INSTRUMENTS (Cont'd)

The availability of observable inputs can vary from instrument to instrument and is affected by a wide variety of factors, including, for example, the liquidity of markets and other characteristics particular to the transaction. To the extent that valuation is based on models or inputs that are less observable in the market, the determination of fair value requires more judgment.

A description of the valuation techniques applied to the major categories of investments measured at fair value is outlined below.

The fair value of mutual funds, publicly traded equity securities, and government obligations are included in Level 1 and are based on quoted market prices of identical securities.

A financial asset or liability's classification within the hierarchy is determined based on the lowest level input that is significant to the fair value measurement.

Promises to give fall under Level 3 in the fair value hierarchy. The recorded amounts approximate fair value and are based on unobservable inputs, including estimated future payment dates and management's past experience collecting similar pledges. There were no changes to valuation techniques used during the fiscal year ended June 30, 2019. As of June 30, 2019, promises to give are valued at \$45,000.

Changes in fair value of the Association's unconditional promises to give, net present value (Level 3 assets) are summarized as follows:

	<u>2019</u>	<u>2018</u>
BALANCE AT BEGINNING OF YEAR	\$ 62,500	\$ 50,000
New unconditional promises to give	45,000	62,500
Unconditional promises to give collected/earned	<u>(62,500)</u>	<u>(50,000)</u>
BALANCE AT END OF YEAR	<u>\$ 45,000</u>	<u>\$ 62,500</u>

### NOTE 12 – RESERVE FUNDS OPERATING/CAPITAL RESERVE FUND

*Board Designated Operating Reserve* - On November 19, 2009 the Board of Directors agreed to establish a reserve fund equal to 2% of the annual operating budget to be used for unanticipated expenses and emergencies. The balance in the Operating/Capital Reserve Fund for June 30, 2019 and 2018 is \$44,737. The balance in the operating reserve remains constant year to year as the Association has not needed to use the funds for unanticipated expenses or emergencies.

# FRIENDS ASSOCIATION FOR CARE & PROTECTION OF CHILDREN

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2019 AND 2018

### NOTE 12 – RESERVE FUNDS OPERATING/CAPITAL RESERVE FUND (Cont'd)

*Board Designated Endowment Fund* - As of June 30, 2011, the Board of Directors has decided to designate funds from the sale of the Church Street building to be set aside in an endowment fund. The earnings of this fund will be used for future needs of the Association as approved by the board. Total balance assigned to Board Designated Endowment Fund at June 30, 2019 and 2018 is \$360,000.

*Board Designated Investment Fund* – As of June 30, 2018, the Board of Directors decided to invest certain funds for future use as determined by the Board of Directors. The balance assigned to Board Designated Investment Fund at years ended June 30, 2019 and 2018 was \$29,354 and \$25,804, respectively.

### NOTE 13 – NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are available for the following purposes at June 30, 2019 and 2018:

	<u>2019</u>	<u>2018</u>
Time restricted	\$ 53,000	\$ 85,000
Laundry improvements	<u>900</u>	<u>2,900</u>
	<u>\$ 53,900</u>	<u>\$ 87,900</u>

### NOTE 14 – CONCENTRATION OF REVENUE

During the years ended June 30, 2019 and 2018, the Association received approximately 34% and 29%, respectively, of its total revenue from the County of Chester. The amounts received from the County of Chester for the years ended June 30, 2019 and 2018 was \$378,703 and \$282,079, respectively.

### NOTE 15 – LEASE COMMITMENT

The Association has a lease for office equipment. For the years ended June 30, 2019 and 2018, lease office equipment expense was \$5,400 and \$5,599 respectively. Future minimum lease payments are as follows:

<u>Year ended June 30,</u>	
2020	\$ 5,400
2021	5,400
2022	<u>2,250</u>
	<u>\$ 13,050</u>



Timothy D. Umbreit, CPA, CGMA  
Kathleen A. Wileczek, CPA

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

To the Board of Directors  
Friends Association for Care and Protection of Children  
West Chester, Pennsylvania

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of Friends Association for Care and Protection of Children (a nonprofit organization), which comprise the statement of financial position as of June 30, 2019 and 2018, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated September 25, 2019.

**Internal Control Over Financial Reporting**

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

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

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

### **Compliance and Other Matters**

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

### **Purpose of this Report**

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

*Umbreit, Wilczek & Associates, P.C.*

September 25, 2019  
Kennett Square, Pennsylvania

**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)  
▶ Do not enter social security numbers on this form as it may be made public.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047  
**2018**  
Open to Public Inspection

**A For the 2018 calendar year, or tax year beginning 07/01/18, and ending 06/30/19**

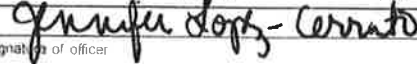
<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>FRIENDS ASSOCIATION FOR CARE AND PROTECTION OF CHILDREN</b>		<b>D</b> Employer identification number <b>23-1381006</b>
	Doing business as		<b>E</b> Telephone number <b>610-431-3598</b>
	Number and street (or P.O. box if mail is not delivered to street address) <b>113 W CHESTNUT STREET</b>		
	City or town, state or province, country, and ZIP or foreign postal code <b>WEST CHESTER PA 19380</b>		<b>G</b> Gross receipts \$ <b>2,808,586</b>
	<b>F</b> Name and address of principal officer <b>JENNIFER LOPEZ</b> <b>113 W CHESTNUT STREET</b> <b>WEST CHESTER PA 19380</b>		
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions)	
<b>J</b> Website: <b>WWW.FRIENDSASSOC.ORG</b>		<b>H(c)</b> Group exemption number ▶	
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		<b>L</b> Year of formation <b>1829</b>	<b>M</b> State of legal domicile: <b>PA</b>

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>FRIENDS ASSOCIATION PROMOTES THE INDEPENDENCE OF FAMILIES WITH CHILDREN BY PROVIDING SHELTER, PROGRAMS AND SERVICES THAT PREVENT AND END HOMELESSNESS IN CHESTER COUNTY, PA.</b>			
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>12</b>	
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>12</b>	
	<b>5</b> Total number of individuals employed in calendar year 2018 (Part V, line 2a)	<b>5</b>	<b>11</b>	
<b>Revenue</b>	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<b>0</b>	
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0</b>	
	<b>b</b> Net unrelated business taxable income from Form 990-T, line 38	<b>7b</b>	<b>0</b>	
	<b>8</b> Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year	
	<b>9</b> Program service revenue (Part VIII, line 2g)	<b>793,537</b>	<b>915,538</b>	
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>38,596</b>	<b>44,565</b>	
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>129,436</b>	<b>66,083</b>	
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>961,569</b>	<b>1,026,186</b>	
	<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)		<b>0</b>
		<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)		<b>0</b>
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		<b>502,128</b>	<b>509,275</b>	
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)			<b>0</b>	
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>110,708</b>				
<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		<b>440,017</b>	<b>523,863</b>	
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		<b>942,145</b>	<b>1,033,138</b>	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12		<b>19,424</b>	<b>-6,952</b>	
<b>Net Assets or Fund Balances</b>		<b>20</b> Total assets (Part X, line 16)	Beginning of Current Year	End of Year
		<b>21</b> Total liabilities (Part X, line 26)	<b>1,531,248</b>	<b>1,554,271</b>
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	<b>41,061</b>	<b>29,057</b>	
		<b>1,490,187</b>	<b>1,525,214</b>	

**Part II Signature Block**

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

<b>Sign Here</b>	Signature of officer 	Date <b>10-16-2019</b>
	Type or print name and title <b>JENNIFER LOPEZ</b> <b>EXECUTIVE DIRECTOR</b>	
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>KATHLEEN A. WILECZEK, CPA</b>	Preparer's signature <b>KATHLEEN A. WILECZEK, CPA</b>
	Date <b>10/16/19</b>	Check <input type="checkbox"/> if PTIN self-employed <b>P01410073</b>
	Firm's name ▶ <b>UMBREIT, WILECZEK &amp; ASSOCIATES PC</b> <b>714 E BALTIMORE PIKE</b> <b>KENNETT SQUARE, PA 19348</b>	
		Firm's EIN ▶ <b>82-3840465</b> Phone no <b>610-444-3222</b>

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



**Part III Statement of Program Service Accomplishments**

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

☒

1 Briefly describe the organization's mission:

**FRIENDS ASSOCIATION PROMOTES THE INDEPENDENCE OF FAMILIES WITH CHILDREN BY PROVIDING SHELTER, PROGRAMS AND SERVICES THAT PREVENT AND END HOMELESSNESS IN CHESTER COUNTY, PA.**

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

☐ Yes ☒ No

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

☐ Yes ☒ No

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

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

4a (Code: ) (Expenses \$ **261,967** including grants of \$ ) (Revenue \$ )  
**HOMELESS PREVENTION PROGRAM (HPP) PROVIDES 12-18 MONTHS OF CASE MANAGEMENT, EDUCATION, INTEGRATED SERVICES AND RENTAL ASSISTANCE TO FAMILIES FACING EVICTION.**

**PROGRAM LENGTH ALLOWS FAMILIES THE TIME NEEDED TO COMPLETE EDUCATION AND WORK SKILLS PROGRAMS, ACHIEVE GOALS AND LEARN SKILLS THAT CONTRIBUTE TO THEIR ABILITY TO MAINTAIN FAMILY AND HOUSING STABILITY.**

**HPP IS OUR PRIMARY PROGRAM AND WAS STARTED TO HELP LOW-INCOME, AT-RISK FAMILIES AVOID THE DEVASTATING EFFECTS OF HOMELESSNESS. PREVENTION IS THE KEY TO STOPPING HOMELESSNESS.**

4b (Code: ) (Expenses \$ **187,032** including grants of \$ ) (Revenue \$ )  
**EMERGENCY FAMILY SHELTER (EFS) HOUSES FAMILIES IN ONE OF 6 APARTMENT UNITS IN OUR SHELTER. EACH FAMILY LIVES AUTONOMOUSLY IN AN APARTMENT FOR 90-120 DAYS AS THEY WORK WITH THEIR CASE MANAGER TO REGAIN STABILITY FROM THE TRAUMA OF HOMELESSNESS.**

**SUCCESS IS INCREMENTAL AS CHILDREN ATTEND SCHOOL REGULARLY, PARENTS OBTAIN JOBS AND MAINSTREAM BENEFITS, AND BEGIN WORK ON A HOUSING STABILITY PLAN.**

**FAMILIES MOVE TO PERMANENT HOUSING AND TRANSITION TO EITHER OUR HOMELESS PREVENTION OR HOUSING STABILITY CASE MANAGEMENT PROGRAM FOR ADDITIONAL CASE MANAGEMENT AND SKILL BUILDING.**

4c (Code: ) (Expenses \$ **197,094** including grants of \$ ) (Revenue \$ )  
**OUTREACH CASE MANAGEMENT (OCM) OFFERS SHORT-TERM CASE MANAGEMENT (1-2 MONTHS) TO FAMILIES EXPERIENCING HOMELESSNESS AS THEY AWAIT AN OPENING IN A SHELTER OR HOUSING PROGRAM, WHEN ALL ARE AT CAPACITY.**

**FAMILIES ARE TEMPORARILY HOUSED IN LOCAL HOTELS WHILE THEY WORK WITH THEIR CASE MANAGER ON AN INTEGRATED SERVICE PLAN. THE GOAL IS TO QUICKLY END THE TRAUMA OF HOMELESSNESS BY MOVING FAMILIES TO SHELTERS. 20% OF FAMILIES SERVED IN OCM MOVE DIRECTLY TO PERMANENT HOUSING.**

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

(Expenses \$ **205,777** including grants of \$ ) (Revenue \$ )4e Total program service expenses **851,870**

**Part IV Checklist of Required Schedules**

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

**Part IV Checklist of Required Schedules (continued)**

	Yes	No
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		<b>X</b>
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J		<b>X</b>
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		<b>X</b>
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
<b>25a</b> <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		<b>X</b>
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		<b>X</b>
<b>26</b> Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes," complete Schedule L, Part II		<b>X</b>
<b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III		<b>X</b>
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
<b>a</b> A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		<b>X</b>
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		<b>X</b>
<b>c</b> An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV		<b>X</b>
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	<b>X</b>	
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		<b>X</b>
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		<b>X</b>
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		<b>X</b>
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		<b>X</b>
<b>34</b> Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		<b>X</b>
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?		<b>X</b>
<b>b</b> If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		<b>X</b>
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		<b>X</b>
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O.	<b>X</b>	

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

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

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

		Yes	No
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	<b>2a</b>	<b>11</b>
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	<b>2b</b>	<b>X</b>
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?	<b>3a</b>	<b>X</b>
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O	<b>3b</b>	
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	<b>4a</b>	<b>X</b>
<b>b</b>	If "Yes," enter the name of the foreign country: <b>▶</b> See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<b>5a</b>	<b>X</b>
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5b</b>	<b>X</b>
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	<b>5c</b>	
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	<b>6a</b>	<b>X</b>
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>6b</b>	
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	<b>7a</b>	
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?	<b>7b</b>	
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<b>7c</b>	
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year	<b>7d</b>	
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7e</b>	
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7f</b>	
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	<b>7g</b>	
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	<b>7h</b>	
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	<b>8</b>	
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966?	<b>9a</b>	
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	<b>9b</b>	
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12	<b>10a</b>	
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>	
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders	<b>11a</b>	
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>11b</b>	
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>	
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<b>12b</b>	
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.	<b>13a</b>	
<b>b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	<b>13b</b>	
<b>c</b>	Enter the amount of reserves on hand	<b>13c</b>	
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?	<b>14a</b>	<b>X</b>
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	<b>14b</b>	
<b>15</b>	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	<b>15</b>	<b>X</b>
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	<b>16</b>	<b>X</b>

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

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b>	<b>12</b>		
Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.			
<b>1b</b>	<b>12</b>		
Enter the number of voting members included in line 1a, above, who are independent.			
<b>2</b>			<b>X</b>
Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?			
<b>3</b>			<b>X</b>
Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?			
<b>4</b>			<b>X</b>
Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?			
<b>5</b>			<b>X</b>
Did the organization become aware during the year of a significant diversion of the organization's assets?			
<b>6</b>			<b>X</b>
Did the organization have members or stockholders?			
<b>7a</b>			<b>X</b>
Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?			
<b>7b</b>			<b>X</b>
Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?			
<b>8a</b>		<b>X</b>	
Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
<b>8b</b>		<b>X</b>	
a The governing body?			
b Each committee with authority to act on behalf of the governing body?			
<b>9</b>			<b>X</b>
Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O.			

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

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

**Section C. Disclosure**

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

DIRECTOR

113 W CHESTNUT STREET

WEST CHESTER

PA 19380

610-431-3590

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
  - List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
  - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
  - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
  - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) <b>MATTHEW HOLLIDAY</b>	6.00									
<b>PRESIDENT</b>	0.00			X				0	0	0
(2) <b>BARBARA DIORIO SWINTEK</b>	2.00									
<b>VICE PRESIDENT</b>	0.00			X				0	0	0
(3) <b>LEE BOHS</b>	2.00									
<b>TREASURER</b>	0.00			X				0	0	0
(4) <b>MARYANN NAGEL</b>	2.00									
<b>SECRETARY</b>	0.00			X				0	0	0
(5) <b>BRIAN BOREMAN</b>	2.00									
<b>IMMED PAST PRESIDENT</b>	0.00			X				0	0	0
(6) <b>JOSEPH KEEFER</b>	2.00									
<b>TRUSTEE</b>	0.00	X						0	0	0
(7) <b>LESLIE BRODERICK LAVENDER</b>	2.00									
<b>TRUSTEE</b>	0.00	X						0	0	0
(8) <b>MAUREEN MCBRIDE</b>	2.00									
<b>TRUSTEE</b>	0.00	X						0	0	0
(9) <b>FRANK MONTEROSSO</b>	2.00									
<b>TRUSTEE</b>	0.00	X						0	0	0
(10) <b>STEPHEN NICOLAI</b>	2.00									
<b>TRUSTEE</b>	0.00	X						0	0	0
(11) <b>TROY VOGT</b>	2.00									
<b>TRUSTEE</b>	0.00	X						0	0	0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) <b>RICK WEBER</b>	2.00									
<b>TRUSTEE</b>	0.00	<b>X</b>						0	0	0
(13) <b>JENNIFER LOPEZ</b>	40.00									
<b>EXECUTIVE DIRECTOR</b>	0.00			<b>X</b>				0	0	0
<b>1b Sub-total</b>										
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>										

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

- 3** Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual
- 4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual
- 5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

	Yes	No
<b>3</b>		<b>X</b>
<b>4</b>		<b>X</b>
<b>5</b>		<b>X</b>

**Section B. Independent Contractors**

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

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

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

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	1a Federated campaigns	1a 45,000	915,538			
	1b Membership dues	1b				
	1c Fundraising events	1c 71,600				
	1d Related organizations	1d				
	1e Government grants (contributions)	1e 378,703				
	1f All other contributions, gifts, grants, and similar amounts not included above	1f 420,235				
	g Noncash contributions included in lines 1a-1f: \$	59,526				
	h Total. Add lines 1a-1f					
<b>Program Service Revenue</b>	2a	Busn. Code				
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f					
<b>Other Revenue</b>	3 Investment income (including dividends, interest, and other similar amounts)		33,504			33,504
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross rents	(i) Real (ii) Personal				
	b Less: rental exps.					
	c Rental inc. or (loss)					
	d Net rental income or (loss)					
	7a Gross amount from sales of assets other than inventory	(i) Securities (ii) Other	1,683,059			
	b Less: cost or other basis & sales exps.		1,671,998			
	c Gain or (loss)		11,061			
	d Net gain or (loss)		11,061	11,061		
	8a Gross income from fundraising events (not including \$ 71,600 of contributions reported on line 1c). See Part IV, line 18	a 168,644				
	b Less: direct expenses	b 110,402				
	c Net income or (loss) from fundraising events		58,242			
	9a Gross income from gaming activities. See Part IV, line 19	a				
	b Less: direct expenses	b				
	c Net income or (loss) from gaming activities					
	10a Gross sales of inventory, less returns and allowances	a				
	b Less: cost of goods sold	b				
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Busn. Code				
11a MISC INCOME		7,841			7,841	
b						
c						
d All other revenue						
e Total. Add lines 11a-11d		7,841				
12 Total revenue. See instructions		1,026,186	11,061	0	41,345	



**Part IX Statement of Functional Expenses**

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

Check if Schedule O contains a response or note to any line in this Part IX ☐**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees	40,192	32,154	3,215	4,823
<b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	88,013	70,410	7,041	10,562
<b>7</b> Other salaries and wages	302,212	201,589	39,994	60,629
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
<b>9</b> Other employee benefits	40,939	33,281	2,667	4,991
<b>10</b> Payroll taxes	37,919	27,701	4,110	6,108
<b>11</b> Fees for services (non-employees):				
<b>a</b> Management				
<b>b</b> Legal				
<b>c</b> Accounting	6,400		6,400	
<b>d</b> Lobbying				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
<b>12</b> Advertising and promotion	3,585	2,380	10	1,195
<b>13</b> Office expenses	35,046	26,088	2,360	6,598
<b>14</b> Information technology				
<b>15</b> Royalties				
<b>16</b> Occupancy	29,544	28,226	296	1,022
<b>17</b> Travel	7,327	7,327		
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings				
<b>20</b> Interest				
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization	44,741	41,642		3,099
<b>23</b> Insurance	9,270	7,195	747	1,328
<b>24</b> Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a</b> HOUSING STABILIZATION	133,234	133,234		
<b>b</b> RENTAL ASSISTANCE	89,680	89,680		
<b>c</b> SUBCONTRACTOR COSTS	80,613	80,613		
<b>d</b> PROFESSIONAL FEES	41,169	35,015	534	5,620
<b>e</b> All other expenses	43,254	35,335	3,186	4,733
<b>25</b> Total functional expenses. Add lines 1 through 24e	1,033,138	851,870	70,560	110,708
<b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	1 Cash—non-interest bearing	100,257	1	57,412
	2 Savings and temporary cash investments	11,425	2	30,097
	3 Pledges and grants receivable, net	66,667	3	49,167
	4 Accounts receivable, net	69,572	4	105,433
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	2,683	9	6,108
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,031,796		
	b Less: accumulated depreciation	10b 915,317	10c 155,873	116,479
	11 Investments—publicly traded securities	1,124,771	11	1,189,575
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	1,531,248	16	1,554,271	
<b>Liabilities</b>	17 Accounts payable and accrued expenses	36,061	17	28,057
	18 Grants payable		18	
	19 Deferred revenue	5,000	19	1,000
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 <b>Total liabilities.</b> Add lines 17 through 25	41,061	26	29,057
	<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>		
27 Unrestricted net assets		1,402,287	27	1,471,314
28 Temporarily restricted net assets		87,900	28	53,900
29 Permanently restricted net assets			29	
<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>				
30 Capital stock or trust principal, or current funds			30	
31 Paid-in or capital surplus, or land, building, or equipment fund			31	
32 Retained earnings, endowment, accumulated income, or other funds			32	
33 Total net assets or fund balances		1,490,187	33	1,525,214
34 <b>Total liabilities and net assets/fund balances</b>		1,531,248	34	1,554,271

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1,026,186
2	Total expenses (must equal Part IX, column (A), line 25)	1,033,138
3	Revenue less expenses. Subtract line 2 from line 1	-6,952
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	1,490,187
5	Net unrealized gains (losses) on investments	41,979
6	Donated services and use of facilities	
7	Investment expenses	
8	Prior period adjustments	
9	Other changes in net assets or fund balances (explain in Schedule O)	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	1,525,214

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII ☐

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		<b>X</b>
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<b>X</b>	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	<b>X</b>	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		<b>X</b>
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

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

▶ **Attach to Form 990 or Form 990-EZ.**

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

OMB No. 1545-0047

**2018**

**Open to Public  
Inspection**

Name of the organization

**FRIENDS ASSOCIATION FOR CARE AND  
PROTECTION OF CHILDREN**

Employer identification number

**23-1381006**

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

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

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

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

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

Schedule A (Form 990 or 990-EZ) 2018

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	573,458	693,690	672,493	793,537	915,538	3,648,716
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>4</b> <b>Total.</b> Add lines 1 through 3	573,458	693,690	672,493	793,537	915,538	3,648,716
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
<b>6</b> <b>Public support.</b> Subtract line 5 from line 4						3,648,716

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>7</b> Amounts from line 4	573,458	693,690	672,493	793,537	915,538	3,648,716
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	24,236	32,584	34,986	37,073	33,504	162,383
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	25,218	36,906	5,690	3,400	7,841	79,055
<b>11</b> <b>Total support.</b> Add lines 7 through 10						3,890,154
<b>12</b> Gross receipts from related activities, etc. (see instructions)					12	363,309
<b>13</b> <b>First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

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

<b>14</b> Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f))	14	93.79 %
<b>15</b> Public support percentage from 2017 Schedule A, Part II, line 14	15	93.65 %
<b>16a</b> <b>33 1/3% support test—2018.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/>		
<b>b</b> <b>33 1/3% support test—2017.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
<b>17a</b> <b>10%-facts-and-circumstances test—2018.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
<b>b</b> <b>10%-facts-and-circumstances test—2017.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
<b>18</b> <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6</b> Total. Add lines 1 through 5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
<b>c</b> Add lines 7a and 7b						
<b>8</b> Public support. (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
<b>9</b> Amounts from line 6						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
<b>13</b> Total support. (Add lines 9, 10c, 11, and 12.)						
<b>14</b> First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> ▶ <input type="checkbox"/>						

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

<b>15</b> Public support percentage for 2018 (line 8, column (f), divided by line 13, column (f))	<b>15</b>	%
<b>16</b> Public support percentage from 2017 Schedule A, Part III, line 15	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2018 (line 10c, column (f), divided by line 13, column (f))	<b>17</b>	%
<b>18</b> Investment income percentage from 2017 Schedule A, Part III, line 17	<b>18</b>	%

**19a 33 1/3% support tests—2018.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ▶ ☐

**b 33 1/3% support tests—2017.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ▶ ☐

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

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

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

**Part IV Supporting Organizations (continued)**

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

**Section B. Type I Supporting Organizations**

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

**Section C. Type II Supporting Organizations**

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

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

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

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

- 1** Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).
- a** ☐ The organization satisfied the Activities Test. Complete line 2 below.
- b** ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.
- c** ☐ The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).

**2** Activities Test. Answer (a) and (b) below.

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



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

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

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

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

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

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

Section D - Distributions		Current Year	
1	Amounts paid to supported organizations to accomplish exempt purposes		
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity		
3	Administrative expenses paid to accomplish exempt purposes of supported organizations		
4	Amounts paid to acquire exempt-use assets		
5	Qualified set-aside amounts (prior IRS approval required)		
6	Other distributions (describe in Part VI). See instructions.		
7	<b>Total annual distributions.</b> Add lines 1 through 6.		
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.		
9	Distributable amount for 2018 from Section C, line 6		
10	Line 8 amount divided by line 9 amount		

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2018	(iii) Distributable Amount for 2018
1 Distributable amount for 2018 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2018 (reasonable cause required-explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2018			
a From 2013			
b From 2014			
c From 2015			
d From 2016			
e From 2017			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2018 distributable amount			
i Carryover from 2013 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2018 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2018 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2018, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2018. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2019. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2014			
b Excess from 2015			
c Excess from 2016			
d Excess from 2017			
e Excess from 2018			

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

**PART II, LINE 10 - OTHER INCOME DETAIL**

\$ 79,055

**SUPPLEMENTAL INFORMATION**

**PART II LINE 10 OTHER INCOME DESCRIPTION: FUNDRAISING INCOME, RENTAL INCOME, CREDIT CARD INCOME, GIFT CARD INCOME**

**Schedule B**(Form 990, 990-EZ,  
or 990-PF)  
Department of the Treasury  
Internal Revenue Service**Schedule of Contributors**▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2018**

Name of the organization

**FRIENDS ASSOCIATION FOR CARE AND  
PROTECTION OF CHILDREN**

Employer identification number

**23-1381006**

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

Form 990-PF

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

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

**Special Rules**

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

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

Name of organization

FRIENDS ASSOCIATION FOR CARE AND

Employer identification number  
23-1381006**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	COUNTY OF CHESTER DEPT OF COMMUNITY DEVELOPMENT 601 WESTTOWN ROAD, STE 365  WEST CHESTER PA 19380	\$ 378,703	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	UNITED WAY OF CHESTER COUNTY MARKET STREET  WEST CHESTER PA 19382	\$ 45,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	WYSS FOUNDATION 1601 CONNECTICUT AVE NW #800  WASHINGTON DC 20009	\$ 20,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	PENNSYLVANIA HOUSING FINANCE AGENCY 211 N FRONT STREET  HARRISBURG PA 17101	\$ 40,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

**SCHEDULE D  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

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

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

OMB No. 1545-0047

**2018**

**Open to Public  
Inspection**

Name of the organization

**FRIENDS ASSOCIATION FOR CARE AND  
PROTECTION OF CHILDREN**

Employer identification number

**23-1381006**

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

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

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

**Part II Conservation Easements.**

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

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

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

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

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

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

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

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

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

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

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

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

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

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

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1	▶ \$
(ii) Assets included in Form 990, Part X	▶ \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenue included on Form 990, Part VIII, line 1	▶ \$
b Assets included in Form 990, Part X	▶ \$

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

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

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

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

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes ☐ No

**Part IV Escrow and Custodial Arrangements.**

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes ☐ No

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

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

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?

☐ Yes ☐ No

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

**Part V Endowment Funds.**

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

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

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

- a Board designated or quasi-endowment ▶ %  
 b Permanent endowment ▶ %  
 c Temporarily restricted endowment ▶ %

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

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

- (i) unrelated organizations  
 (ii) related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

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

**Part VI Land, Buildings, and Equipment.**

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		38,000		38,000
b Buildings		586,143	540,543	45,600
c Leasehold improvements		325,699	308,473	17,226
d Equipment		81,954	66,301	15,653
e Other				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				116,479

**Part VII Investments—Other Securities.**

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		

Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶

**Part VIII Investments—Program Related.**

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

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		

Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.) ▶

**Part IX Other Assets.**

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	

Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶

**Part X Other Liabilities.**

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	

Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☐



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

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

1	Total revenue, gains, and other support per audited financial statements		1	1,068,165
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	41,979	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	41,979
3	Subtract line 2e from line 1		3	1,026,186
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	1,026,186

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

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

1	Total expenses and losses per audited financial statements		1	1,033,138
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	1,033,138
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	1,033,138

**Part XIII Supplemental Information.**

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

**Part XIII Supplemental Information** (continued)

**SCHEDULE G  
(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information Regarding Fundraising or Gaming Activities**

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**2018**

Open to Public  
Inspection

Name of the organization

**FRIENDS ASSOCIATION FOR CARE AND  
PROTECTION OF CHILDREN**

Employer identification number

**23-1381006**

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

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

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

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

☐ Yes ☐ No

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

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						

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

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		CHARITY BALL (event type)	GOLF OUTING (event type)	1 (total number)	(add col (a) through col (c))
Revenue	1 Gross receipts	212,426	22,308	5,510	240,244
	2 Less: Contributions	59,400	12,200		71,600
	3 Gross income (line 1 minus line 2)	153,026	10,108	5,510	168,644
Direct Expenses	4 Cash prizes				
	5 Noncash prizes	43,850			43,850
	6 Rent/facility costs				
	7 Food and beverages	39,441			39,441
	8 Entertainment				
	9 Other direct expenses	23,682	3,429		27,111
	10 Direct expense summary. Add lines 4 through 9 in column (d)				110,402
	11 Net income summary. Subtract line 10 from line 3, column (d)				58,242

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

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

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

a Is the organization licensed to conduct gaming activities in each of these states?

☐ Yes ☐ No

b If "No," explain:

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year?

☐ Yes ☐ No

b If "Yes," explain:

11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility

13a %

b An outside facility

13b %

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

Name ▶

Address ▶

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ and the amount of gaming revenue retained by the third party ▶ \$

c If "Yes," enter name and address of the third party:

Name ▶

Address ▶

16 Gaming manager information:

Name ▶

Gaming manager compensation ▶ \$

Description of services provided ▶

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$

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

**SCHEDULE M  
(Form 990)**

Department of the Treasury  
Internal Revenue Service  
Name of the organization

**Noncash Contributions**

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

OMB No 1545-0047

**2018**

**Open To Public  
Inspection**

**FRIENDS ASSOCIATION FOR CARE AND  
PROTECTION OF CHILDREN**

Employer identification number

**23-1381006**

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art — Works of art				
2 Art — Historical treasures				
3 Art — Fractional interests				
4 Books and publications				
5 Clothing and household goods	<b>X</b>		<b>59,526</b>	<b>FAIR MARKET VALUE</b>
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities — Publicly traded				
10 Securities — Closely held stock				
11 Securities — Partnership, LLC, or trust interests				
12 Securities — Miscellaneous				
13 Qualified conservation contribution — Historic structures				
14 Qualified conservation contribution — Other				
15 Real estate — Residential				
16 Real estate — Commercial				
17 Real estate — Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ ( )				
26 Other ▶ ( )				
27 Other ▶ ( )				
28 Other ▶ ( )				

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

**29**

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?

b If "Yes," describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

b If "Yes," describe in Part II.

33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

	Yes	No
30a		<b>X</b>
31		<b>X</b>
32a		<b>X</b>
33		

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

Schedule M (Form 990) 2018

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

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

**2018**

**Open to Public  
Inspection**

Name of the organization

**FRIENDS ASSOCIATION FOR CARE AND  
PROTECTION OF CHILDREN**

Employer identification number

**23-1381006**

**FORM 990, PART III, LINE 4D - ALL OTHER ACCOMPLISHMENTS**

**HOUSING STABILITY CASE MANAGEMENT (HSCM) IS A LONG-TERM CASE MANAGEMENT  
PROGRAM FOR FAMILIES RECENTLY MOVED TO PERMANENT HOUSING FROM A SHELTER.**

**HSCM PROVIDES THE LIGHTEST TOUCH CASE MANAGEMENT AND SUPPORTS NEEDED WHILE  
FAMILIES DEMONSTRATE AN ABILITY TO MEET MONTHLY EXPENSES AND MAINTAIN  
FAMILY/HOUSING STABILITY.**

**SERVICES ARE AVAILABLE TO FAMILIES FOR 6-12 MONTHS AND INCLUDE CASE  
MANAGEMENT COUNSEL, WORK/LIFE SKILLS DEVELOPMENT AND INTEGRATED SERVICES.  
TEMPORARY FINANCIAL ASSISTANCE IS AVAILABLE FOR RENTAL ASSISTANCE, UTILITY  
PAYMENTS AND MEDICAL BILLS.**

**FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990  
MEMBERS OF THE BOARD REVIEW FORM 990 BEFORE FILING.**

**FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY  
BOARD MEMBERS REVIEW AND SIGN CONFLICT OF INTEREST POLICY ANNUALLY.**

**FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL  
BOARD DETERMINES COMPENSATION PACKAGE OF EXECUTIVE DIRECTOR WITH REVIEW AND  
COMPARITIVE ANALYSIS METHODS.**

**FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION  
GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS**



Name of the organization

Employer identification number

**FRIENDS ASSOCIATION FOR CARE AND****23-1381006****OF THE ORGANIZATION ARE AVAILABLE TO THE PUBLIC UPON REQUEST.**

Form **4562**Department of the Treasury  
Internal Revenue Service (99)**Depreciation and Amortization**  
(Including Information on Listed Property)  
▶ Attach to your tax return.

OMB No. 1545-0172

**2018**Attachment  
Sequence No. **179**Name(s) shown on return **FRIENDS ASSOCIATION FOR CARE AND  
PROTECTION OF CHILDREN**Identifying number  
**23-1381006**

Business or activity to which this form relates

**INDIRECT DEPRECIATION****Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	<b>1,000,000</b>
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	<b>2,500,000</b>
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2017 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12	13	

**Note:** Don't use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	<b>44,741</b>

**Part III MACRS Depreciation (Don't include listed property. See instructions.)****Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2018	17	<b>0</b>
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B—Assets Placed in Service During 2018 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

**Section C—Assets Placed in Service During 2018 Tax Year Using the Alternative Depreciation System**

20a Class life					
b 12-year			12 yrs.		S/L
c 30-year			30 yrs.	MM	S/L
d 40-year			40 yrs.	MM	S/L

**Part IV Summary (See instructions.)**

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	<b>44,741</b>
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2018)

DAA

**THERE ARE NO AMOUNTS FOR PAGE 2**