**Public Inspection Copy** 

# EXTENDED TO NOVEMBER 15, 2024 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.

Department of the Treasury Internal Revenue Service

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

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

Α	For th	e 2023 calendar year, or tax year beginning and	ending		
В	Check if applicab	e: C Name of organization		D Employer ident	ification number
	Addre	children's friend and service			
	Name			05-025881	9
	Initial returr	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	e E Telephone numb	per
	Final returr	153 SUMMER STREET		(401)276-43	300
	termi ated	City or town, state or province, country, and ZIP or foreign postal code		<b>G</b> Gross receipts \$	41,633,138.
	Amer returr	ded PROVIDENCE, RI 02903		H(a) Is this a group	return
	Appli tion	F Name and address of principal officer: DAVID CARKID		for subordinat	es? Yes 🛽 No
	pend	SAME AS C ABOVE		H(b) Are all subordinates	s included? Yes No
1	Tax-ex	empt status: X 501(c)(3) 501(c) ( ) (insert no.) 4947(a)(1) (	or 📃 52	7 If "No," attach	a list. See instructions
	Webs			H(c) Group exempt	tion number
		forganization: X Corporation Trust Association Other	L Yea	r of formation: 1834	M State of legal domicile: RI
P	art I	Summary			
đ	1	Briefly describe the organization's mission or most significant activities:	E THE WE	LL-BEING & HEALT	ЧҮ
Governance		DEVELOPMENT OF RHODE ISLAND'S MOST VULNERABLE YOUNG CHILDREN	•		
erna	2	Check this box if the organization discontinued its operations or dispos	sed of more	e than 25% of its net a	assets.
0V6	3				
		Number of independent voting members of the governing body (Part VI, line 1b)			4 22
Activities &	5 5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)			5 500
Ĭ	6	Total number of volunteers (estimate if necessary)			
Acti	7a			<u>7</u>	
_	` <u>b</u>	Net unrelated business taxable income from Form 990-T, Part I, line 11	<u></u>		
				Prior Year	Current Year
e	8	Contributions and grants (Part VIII, line 1h)		31,051,064	
Revenue	9	Program service revenue (Part VIII, line 2g)		4,233,168	
Sev	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		2,885,322	
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		192,550	,
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		38,362,104	
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0	
	14	Benefits paid to or for members (Part IX, column (A), line 4)		0	
Se	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		23,761,177	
Expenses	2 16a	Professional fundraising fees (Part IX, column (A), line 11e)		0	0. 0.
ğ	b b	Total fundraising expenses (Part IX, column (D), line 25) 1,366,		44 000 455	40.050.004
ш	1 17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		11,220,477	
		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		34,981,654	, ,
	19	Revenue less expenses. Subtract line 18 from line 12		3,380,450	/
t Assets or			В	eginning of Current Yea	
sset	20	Total assets (Part X, line 16)	······	41,575,106	
Net A	21	Total liabilities (Part X, line 26)	······	6,290,571	
		Net assets or fund balances. Subtract line 21 from line 20		35,284,535	36,887,071.
	art II	Signature Block			
		alties of perjury, I declare that I have examined this return, including accompanying schedules			my knowledge and belief, it is
true	e, corre	ct, and complete. Declaration of preparer (other than officer) is based on all information of wh	nch prepare	r has any knowledge.	

Sign	Signature of officer			Date
Here	DAVID CAPRIO, PRESIDENT & CEO			
	Type or print name and title			
	Print/Type preparer's name	Preparer's signature	Date	Check PTIN
Paid	PATRICK J. MARTIN	PATRICK J. MARTIN		self-employed P00283486
Preparer	Firm's name KAHN, LITWIN, RENZA & CO.	, LTD.		Firm's EIN 05-0409384
Use Only	Firm's address 951 NORTH MAIN STREET			
	PROVIDENCE, RI 02904			Phone no.(401)274 2001
May the I	RS discuss this return with the preparer shown abo	ve? See instructions		X Yes No
LHA For	Paperwork Reduction Act Notice, see the separ	ate instructions. 332001 12-21-23		Form <b>990</b> (2023)

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

	990 (2023) CHILDREN'S FRIEND AND SERVICE	05-0258819	Page <b>2</b>
Pa	t III Statement of Program Service Accomplishments		
	Check if Schedule O contains a response or note to any line in this Part III		X
1	Briefly describe the organization's mission:		
	THE MISSION OF CHILDREN'S FRIEND AND SERVICE (THE ORGANIZATION) IS TO		
	BE THE INNOVATIVE LEADER IN IMPROVING THE WELL-BEING AND HEALTHY DEVELOPMENT OF RHODE ISLAND'S MOST VULNERABLE YOUNG CHILDREN. THEY		
	ACCOMPLISH THIS BY PROVIDING FLEXIBLE AND EFFECTIVE CULTURALLY		
2	Did the organization undertake any significant program services during the year which were not listed	on the	
2	prior Form 990 or 990-EZ?		Yes X No
	If "Yes," describe these new services on Schedule O.	L	
3	Did the organization cease conducting, or make significant changes in how it conducts, any program s	ervices?	Yes X No
	If "Yes," describe these changes on Schedule O.		
4	Describe the organization's program service accomplishments for each of its three largest program service	vices, as measured by exp	enses.
	Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocation	is to others, the total exper	nses, and
	revenue, if any, for each program service reported.		
4a	(Code:) (Expenses \$ 23,312,322. including grants of \$	_ ) (Revenue \$	1,211,037.)
	CHILD CARE CENTER		
	THE AGENCY OPERATES CHILD CARE CENTERS IN CENTRAL FALLS, PAWTUCKET, AND PROVIDENCE. THERE WERE 159 CHILDREN ENROLLED IN THE CENTERS IN 2023 AND		
	AN ADDITIONAL 236 THROUGH THE SUMMER LEARNING AND ENRICHMENT PROGRAM.		
	THE PRE-KINDERGARTEN PROGRAM PROVIDES HIGH-QUALITY PRE-KINDERGARTEN		
	CLASSES TO ELIGIBLE CHILDREN. RIDE OVERSEES THE PROGRAM. 387 CHILDREN		
	PARTICIPATED IN 2023.		
	PROFESSIONAL DEVELOPMENT		
	THE PROFESSIONAL DEVELOPMENT PROGRAM PROVIDES QUALITY TRAINING PROGRAMS		
	OPEN TO THE COMMUNITY, EARLY CARE EDUCATORS, AND STAFF OF THE		
4b	(Code:) (Expenses \$ 5,881,008. including grants of \$	) (Revenue \$	382,433.)
	HEALTH AND NUTRITION SERVICES		
	WOMEN, INFANTS AND CHILDREN (WIC) IS A NUTRITION PROGRAM THAT PROVIDES:		
	HEALTHY FOODS, NUTRITION EDUCATION TO IMPROVE FAMILY HEALTH,		
	BREASTFEEDING ADVICE AND SUPPORT, REFERRALS TO DOCTORS, DENTISTS AND		
	OTHER COMMUNITY SERVICES. WIC HELPS PREGNANT WOMEN, BREASTFEEDING		
	MOTHERS, AND NEW MOTHERS WITH BABIES UNDER SIX MONTHS OLD, FATHERS,		
	GRANDPARENTS, FOSTER PARENTS, BABIES, AND CHILDREN YOUNGER THAN FIVE		
	YEARS OLD.		
	THE ORGANIZATION PROVIDES SERVICES UNDER THE WIC PROGRAM IN CENTRAL		
4c	FALLS, PROVIDENCE AND PAWTUCKET. DURING 2023, 5,224 CHILDREN AND THEIR         (Code:) (Expenses \$3,287,069. including grants of \$		2 358 334 \
40	FAMILY PRESERVATION SERVICE	_ ) (Revenue \$	
	FAMILY CARE COMMUNITY PARTNERSHIP		
	THE ORGANIZATION IS PART OF A PARTNERSHIP OF COMMUNITY-BASED AGENCIES		
	SERVICING THE CHILDREN AND FAMILIES WITHIN THE URBAN CORE IN RHODE		
	ISLAND. THE CATCHMENT AREA INCLUDES PROVIDENCE, PAWTUCKET, CENTRAL		
	FALLS AND CRANSTON. THE PARTNERSHIP INCLUDES: FAMILY SERVICE OF RHODE		
	ISLAND, AS LEAD AGENCY IN DIRECT CONTRACT WITH DCYF, CHILDREN'S FRIEND		
	AND SERVICE, COMPREHENSIVE COMMUNITY ACTION PROGRAM, TIDES FAMILY		
	SERVICES, THE PROVIDENCE CENTER AND THE SOCIO-ECONOMIC DEVELOPMENT		
	CENTER FOR SOUTHEAST ASIANS. EACH AGENCY HAS A TEAM THAT WORKS DIRECTLY WITH FAMILIES.		
44	Other program services (Describe on Schedule O.)		
40		2,422,073.)	
4e	Total program service expenses 35,016,937.	, ·, · · · · )	
			Form <b>990</b> (2023)
332002	2 12-21-23 SEE SCHEDULE O FOR CONTINUATION(S)		. ,
	4		

<sup>2023.03040</sup> CHILDREN'S FRIEND AND SER P06299.1

Form 990 (2023)

Part IV Checklist of Required Schedules

CHILDREN'S FRIEND AND SERVICE

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A	1	х	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	х	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			
	public office? If "Yes," complete Schedule C, Part I	3		Х
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect			
	during the tax year? If "Yes," complete Schedule C, Part II	4	х	
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or			
	similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		х
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to			
	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		х
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			
	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		х
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			
	Schedule D, Part III	8		х
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for			
	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			
	If "Yes," complete Schedule D, Part IV	9		х
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			
	or in quasi-endowments? If "Yes," complete Schedule D, Part V	10	х	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VII, IX, or X,			
	as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D.			
	Part VI	11a	х	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		х
с	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		х
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in			
	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d	х	
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	х	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			
•	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	х	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII	12a	х	
b	Was the organization included in consolidated, independent audited financial statements for the tax year?			
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		х
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		x
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		x
	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,			<u> </u>
-	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			
	or more? If "Yes," complete Schedule F, Parts I and IV	14b		х
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any			
	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		х
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to			
	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		х
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,			
	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17		х
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines			
	1c and 8a? If "Yes," complete Schedule G, Part II	18	х	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"			
	complete Schedule G, Part III	19		х
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		x
	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			
	domestic government on Part IX, column (A), line 1? If "Yes." complete Schedule I. Parts I and II	21		х
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Pa	t IV Checklist of Required Schedules (continued)			
			Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete			
	Schedule J	23	Х	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			
	Schedule K. If "No," go to line 25a	24a		X
	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
с	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease	04-		
h	any tax-exempt bonds? Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24c 24d		
	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit	<u>24u</u>		
254	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		x
h	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and	200		
	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	25b		x
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current			
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			
	controlled entity or family member of any of these persons? If "Yes." complete Schedule L. Part II	26		x
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee,			
	creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled			
	entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27		х
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV,			
	instructions for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If			
	"Yes," complete Schedule L, Part IV	28a		X
	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		X
С	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If			
	"Yes," complete Schedule L, Part IV	28c		X
29	Did the organization receive more than \$25,000 in noncash contributions? <i>If</i> "Yes," <i>complete Schedule M</i>	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			
24	contributions? If "Yes," complete Schedule M	30		X X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete	32		x
33	Schedule N, Part II Did the organization own 100% of an entity disregarded as separate from the organization under Regulations	32		
55	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		x
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and			
•••	Part V, line 1	34		x
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		x
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity			
	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?			
	If "Yes," complete Schedule R, Part V, line 2	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?			
	Note: All Form 990 filers are required to complete Schedule O	38	X	
Pa				
	Check if Schedule O contains a response or note to any line in this Part V	<u></u>		
			Yes	No
	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable <b>1a</b> 234			
b	Enter the number of roms wize included of line ra. Enter of inflot applicable	•		
с		4.0		
22000	(gambling) winnings to prize winners?	Eorm	990	(2022)
JJ2004	i 12-21-23 6	1 OIII		12020

Form	990 (2023) CHILDREN'S FRIEND AND SERVICE 05-02588	19	Р	age <b>5</b>
Par	t V Statements Regarding Other IRS Filings and Tax Compliance (continued)			
			Yes	No
<b>2</b> a	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	-	v	
	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	Х	x
	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a oh		Δ
	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b		
48	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a	4a		x
h	financial account in a foreign country (such as a bank account, securities account, or other financial account)?	44		
D	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		х
	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		х
	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit			
	any contributions that were not tax deductible as charitable contributions?	6a		х
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts			
-	were not tax deductible?	6b		
7	Organizations that may receive deductible contributions under section 170(c).			
	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		х
	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required			
	to file Form 8282?	7c		х
d	If "Yes," indicate the number of Forms 8282 filed during the year 7d			
	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		х
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		Х
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the			
	sponsoring organization have excess business holdings at any time during the year?	8		
9	Sponsoring organizations maintaining donor advised funds.			
а	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	Section 501(c)(7) organizations. Enter:			
а	Initiation fees and capital contributions included on Part VIII, line 12 10a	4		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b	-		
11	Section 501(c)(12) organizations. Enter:			
а	Gross income from members or shareholders	4		
b	Gross income from other sources. (Do not net amounts due or paid to other sources against			
	amounts due or received from them.)			
	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	-		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.	10-		
а	Is the organization licensed to issue qualified health plans in more than one state?	<u>13a</u>		
h	<b>Note:</b> See the instructions for additional information the organization must report on Schedule O.			
D	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b			
~		-		
		14a		х
14a h	Did the organization receive any payments for indoor tanning services during the tax year? If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14a		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or			
.0	excess parachute payment(s) during the year?	15		x
	If "Yes," see the instructions and file Form 4720, Schedule N.			
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		х
	If "Yes," complete Form 4720, Schedule O.			
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities			
-	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?	17		
	If "Yes," complete Form 6069.			
332005	12-21-23	Forn	9 <b>90</b>	(2023)

<sup>7</sup> 2023.03040 CHILDREN'S FRIEND AND SER P06299.1

	990 (2023) CHILDREN'S FRIEND AND SERVICE			-025881		Р	age 6
Par	t VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 th	nrougl	n 7b below,	and for a	"No" r	espon	se
	to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O						
	Check if Schedule O contains a response or note to any line in this Part VI						X
Sec	tion A. Governing Body and Management						
						Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a		22			
	If there are material differences in voting rights among members of the governing body, or if the governing						
	body delegated broad authority to an executive committee or similar committee, explain on Schedule 0.						
b	Enter the number of voting members included on line 1a, above, who are independent	1b		22			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship	with	any other				
	officer, director, trustee, or key employee?				2		x
3	Did the organization delegate control over management duties customarily performed by or under the	e direc	t supervisio	n			
	of officers, directors, trustees, or key employees to a management company or other person?				3		x
4	Did the organization make any significant changes to its governing documents since the prior Form 9	90 wa	s filed?		4		x
5	Did the organization become aware during the year of a significant diversion of the organization's ass	ets?			5		x
6	Did the organization have members or stockholders?				6		x
7a	Did the organization have members, stockholders, or other persons who had the power to elect or ap	point	one or				
	more members of the governing body?				7a		x
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, st	ockho	lders, or				
	persons other than the governing body?				7b		x
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year	r by th	e following:				
а	The governing body?				8a	Х	
b	Each committee with authority to act on behalf of the governing body?				8b	Х	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be read	ched a	it the				
	organization's mailing address? If "Yes." provide the names and addresses on Schedule O				9		X
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Re	venue	Code.)				
						Yes	No
	Did the organization have local chapters, branches, or affiliates?				10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such ch	apters	s, affiliates,				
	and branches to ensure their operations are consistent with the organization's exempt purposes? $\dots$				10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body	/ befo	re filing the	form?	11a	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.						
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13				12a	Х	L
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise				12b	Х	L
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Y	′es," c	lescribe				
	on Schedule O how this was done				12c	X	
13	Did the organization have a written whistleblower policy?				13	X	<u> </u>
14	Did the organization have a written document retention and destruction policy?				14	Х	
15	Did the process for determining compensation of the following persons include a review and approva	l by in	dependent				
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?						
а	The organization's CEO, Executive Director, or top management official				15a	X	
b	Other officers or key employees of the organization				15b	X	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.						
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangen	nent w	vith a				v
	taxable entity during the year?				16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluat						
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organ	izatio	ı's				
800	exempt status with respect to such arrangements?			<u></u>	16b		
	tion C. Disclosure						
17	List the states with which a copy of this Form 990 is required to be filed RI						
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, ar	nd 990	-I (section :	501(c)(3)s	only)	availal	ole
	for public inspection. Indicate how you made these available. Check all that apply.	_					
	Own website Another's website X Upon request Other (explain						
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, co	nflict	of interest p	olicy, and	TINANC	cial	
00	statements available to the public during the tax year.	1.4	al wa e				
20	State the name, address, and telephone number of the person who possesses the organization's boo	кs an	u records				
	DAVID CAPRIO - 401-276-4300 153 SUMMER STREET, PROVIDENCE, RI 02903						
	, , , , , , , , , , , , , , , , , , , ,				[arr	000	(2023)
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605	02 788564 P06299.0 2023.03040 CHILDREN	' 5	FRTEND		SED	ЪŲ	629
		<u> </u>			~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~		222

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Form 990 (	2023) CHILDREN'S FRIEND AND SERVICE	05-0258819	Page 1
Part VII	Compensation of Officers, Directors, Trustees, Key Employees, Highest Comp	pensated	
	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 Comple	ete this table for all persons required to be listed. Report compensation for the calendar year ending with	or within the organization	's tax year.

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
 List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation.
 Enter -0- in columns (D), (E), and (F) if no compensation was paid.

• List all of the organization's current key employees, if any. See the instructions for definition of "key employee."

• List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

• List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

• List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A)	(B)			(	C)			(D)	(E)	(F)
Name and title	Average	(do			ition	l than d	ne	Reportable	Reportable	Estimated
	hours per	box	, unle	ss pe	rson i	s both	n an	compensation	compensation	amount of
	week		cer ar I	nd a d I	lirecto	r/trus I	tee)	from	from related	other
	(list any	rector						the	organizations	compensation
	hours for	or di	96			ated		organization	(W-2/1099-MISC/	from the
	related organizations	ustee	trust		96	bens		(W-2/1099-MISC/ 1099-NEC)	1099-NEC)	organization and related
	below	ual tr	tional		yold r	t con	_	1099-1120)		organizations
	line)	ndividual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			organizations
(1) DAVID CAPRIO	40.00	_	-							
PRESIDENT & CEO				х				212,685.	0.	9,454.
(2) DANA MULLEN	40.00									
CHIEF OF PROGRAMS						X		143,325.	٥.	28,912.
(3) RONALD CONTRERAS	40.00									
CHIEF OF FINANCIAL				х				143,331.	0.	6,333.
(4) MARK GRIFFIN	1.00									
CHAIR		Х		x				0.	0.	0.
(5) MARIE GANIM, PH.D	1.00									
VICE CHAIR		Х		х				0.	0.	0.
(6) DONALD ST. PETER	1.00									
TREASURER		Х		X				0.	0.	0.
(7) JOHN D. CREGAN	1.00									
ASST. TREASURER		Х		X				0.	0.	0.
(8) CHARLOTTE DIFFENDALE	1.00									
SECRETARY		Х		X				0.	0.	0.
(9) WILLIAM J. ALLEN	1.00									
BOARD MEMBER		Х						0.	0.	0.
(10) KAMILAH A'VANT	1.00									
BOARD MEMBER		Х						0.	0.	0.
(11) LISA M. BOUSQUET	1.00									
BOARD MEMBER (TO 06/23)		Х						0.	0.	0.
(12) MARY CRAM	1.00									
BOARD MEMBER		Х						0.	0.	0.
(13) ROSA E. DE CASTILLO	1.00									
BOARD MEMBER		Х						0.	0.	0.
(14) MICHAEL DISANDRO	1.00									
BOARD MEMBER		Х						0.	0.	0.
(15) ANA ECHEVARRIA DE SAQUIC	1.00									
BOARD MEMBER		Х						0.	0.	0.
(16) MAUREEN GURGHIGIAN	1.00									
BOARD MEMBER		Х						0.	0.	0.
(17) EVA C. HULSE-AVILA	1.00									
BOARD MEMBER		Х						0.	0.	0.
332007 12 21 23										Form <b>990</b> (2023)

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Form 990 (2023) CHILDREN'S FF	IEND AND S	ERV	ICE						05-025	881	9	P	Page 8
Part VII Section A. Officers, Directors, Trust	ees, Key Em	oloy	ees,	anc	d Hig	ghes	t C	ompensated Employee	s (continued)				
(A)	(B)				C)			(D)	(E)			(F)	
Name and title	Average	<i>.</i> .		Pos				Reportable	Reportable		E	stimate	ed
	hours per	box	, unle	ss per	rson i	than c s both	n an	compensation	compensatior	ו ו	ar	nount	of
	week	offi	cer ar	nd a d	irecto	r/trus	tee)	from	from related			other	
	(list any	ector						the	organizations		com	pensa	ation
	hours for	r dire				ted		organization	(W-2/1099-MIS	C/	f	rom th	ie
	related	tee o	ustee			ensai		(W-2/1099-MISC/	1099-NEC)		org	janizat	tion
	organizations	ll trus	nal tr		oyee	comp		1099-NEC)			an	d relat	ted
	below	Individual trustee or director	nstitutional trustee	Cer	Key employee	nest o	ner				org	anizati	ions
	line)	ln di	Inst	Officer	Key	Highest compensated employee	Forr						
(18) LEONARD L. LOPES, ESQ.	1.00												
BOARD MEMBER		Х						0.		٥.			Ο.
(19) KYLE O. MASON	1.00												
BOARD MEMBER		х						0.		٥.			Ο.
(20) KIMBERLY I. MCCARTHY, ESQ.	1.00									-			
BOARD MEMBER		x						0.		٥.			0.
(21) BENJAMIN J. MELLINO	1.00	25						·.		<u> </u>			<u> </u>
	1.00												•
BOARD MEMBER		х						0.		0.			0.
(22) CARMEN A. MIRABAL	1.00												
BOARD MEMBER		Х						0.		٥.			0.
(23) EDUARDO E. NAYA	1.00												
BOARD MEMBER		Х						0.		٥.			Ο.
(24) MARTHA NEWCOMB, ESQ.	1.00												
BOARD MEMBER		х						0.		٥.			Ο.
(25) BAHJAT SHARIFF	1.00									$\neg$			
BOARD MEMBER		x						0.		٥.			Ο.
					-								
								400 241					600
1b Subtotal								499,341.		0.		44,	,699.
c Total from continuation sheets to Part VI								0.		0.			0.
d Total (add lines 1b and 1c)								499,341.		٥.		44,	,699.
2 Total number of individuals (including but no	ot limited to th	ose	liste	d ab	ove	) wh	o re	eceived more than \$100,	000 of reportable				
compensation from the organization													3
												Yes	No
<b>3</b> Did the organization list any <b>former</b> officer,	director, trust	ee, k	key e	empl	loye	e, or	hig	hest compensated empl	oyee on	ſ			
line 1a? If "Yes," complete Schedule J for su	ich individual	,	,	•			Ŭ		,		3		x
4 For any individual listed on line 1a, is the su													
and related organizations greater than \$150											4	х	
										····			
5 Did any person listed on line 1a receive or a											-		x
rendered to the organization? <i>If</i> "Yes." com	olete Schedule	e J fo	or sı	ich i	bers	on .				<u></u>	5	<u> </u>	_ <u>^</u>
Section B. Independent Contractors													
1 Complete this table for your five highest cor										ensat	ion fr	om	
the organization. Report compensation for t	he calendar ye	ear e	endir	ng w	rith c	or wi	thin	the organization's tax y	ear.				
(A)								(B)				C)	
Name and business	address							Description of s	ervices	C	ompe	nsatio	n
J&A GENERAL CONTRACTOR, LLC													
48 KIMBALL STREET, PROVIDENCE, RI 029	908							CLEANING/BLDG MAIN	т.			574,	120.
CAROUSEL INDUSTRIES OF NORTH AMERICA													
PO BOX 842084, BOSTON, MA 02284								TECHNICAL SUPPORT				495	847.
DAVID MONACO DBA/ ENCORE CATERING							-					,	
									7.10			276	440
1260 POST ROAD, WARWICK, RI 02888							-	FOOD PROGRAM CATER	ING			3/0,	,440.
LEGACY GENERAL CONTRACTOR													
551 WARREN AVE, EAST PROVIENCE, RI 02	2914							BUILDING RENOVATIO	NS			267,	,073.
BEAUTIFICAL BEGINNINGS CENTER								INFANT/TODDLER CHI	LDCARE				
700 ELMWOOD AVE, PROVIDENCE, RI 02907	1							SERVICES				216,	234.
2 Total number of independent contractors (ir	cluding but n	ot lin	nited	d to	thos	se lis	ted	above) who received mo	ore than				
\$100.000 of compensation from the organiz	•					5							

\$100,000 of compensation from the organization

Form 990 (2023)

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ar	t VIII	CHIL CHIL CHIL	ven	ue						
		Check if Schedule O o	conta	ains a respo	onse	or note to any line	e in this Part VIII			
							<b>(A)</b> Total revenue	<b>(B)</b> Related or exempt function revenue	<b>(C)</b> Unrelated business revenue	(D) Revenue exclu from tax und sections 512 -
Ś	1 a	Federated campaigns		1a		17,667.				
and Other Similar Amounts		Membership dues				· · ·				
e de la		Fundraising events				112,260.				
ar A		Related organizations								
mil		Government grants (contr				27,567,799.				
ŝ	f	All other contributions, gifts,	grant	s, and						
the		similar amounts not included	abov	re <b>1f</b>		1,062,923.				
0 p	g	Noncash contributions included in	lines 1	a-1f <b>1g</b>	\$					
an	h	Total. Add lines 1a-1f					28,760,649.			
						Business Code				
	2 a	FEE FOR SERVICE				624100	6,340,794.	6,340,794.		
e	b									
/eni	c									
Revenue	d					├				
	e f	All other program service	rovor							
		Total. Add lines 2a-2f					6,340,794.			
+	3	Investment income (includ					, · - · , · - <b>· ·</b>			
	-	•	•	-			371,009.			371,0
	other similar amounts) 4 Income from investment of tax-exempt bond proceeds									
	5 Royalties									
				(i) Rea		(ii) Personal				
	6 a	Gross rents	6a							
	b	Less: rental expenses	6b							
	с	Rental income or (loss)	6c							
	d	Net rental income or (loss)	)							
	7 a	Gross amount from sales of		(i) Securit		(ii) Other				
		assets other than inventory	7a	6,017,4	169.					
	b	Less: cost or other basis	_	4 250 (						
		and sales expenses	7b	4,350,9						
		Gain or (loss)	7c	, ,			1,666,510.			1,666,5
		Net gain or (loss) Gross income from fundraisi					1,000,510.			1,000,5
	0 a	including \$	-							
		contributions reported on								
		Part IV, line 18		-	8a	110,134.				
	b	Less: direct expenses			8b	58,657.				
		Net income or (loss) from			nts		51,477.			51,4
	9 a	Gross income from gamin	g act	tivities. See						
		Part IV, line 19			9a					
		Less: direct expenses			9b					
		Net income or (loss) from			s					
	10 a	Gross sales of inventory, I								
	-	and allowances			10a					
		Less: cost of goods sold			10b	<u>۱</u>				
+	С	Net income or (loss) from	sales	s or invento	ry	Business Code				
	11 ~	MISCELLANEOUS				624100	33,083.	33,083.		
Revenue	n a b									
ver	u c									
Be		All other revenue								
1		Total. Add lines 11a-11d					33,083.			
								6,373,877.	0.	2,088,9

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	Check if Schedule O contains a respons not include amounts reported on lines 6b,	(A) Total expenses	(B) Program service	(C) Management and	(D) Fundraising
7b,	8b, 9b, and 10b of Part VIII.		expenses	general expenses	expenses
1	Grants and other assistance to domestic organizations				
	and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic				
	individuals. See Part IV, line 22				
3	Grants and other assistance to foreign				
	organizations, foreign governments, and foreign				
	individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors,				
_	trustees, and key employees				
6	Compensation not included above to disqualified				
	persons (as defined under section 4958(f)(1)) and				
	persons described in section 4958(c)(3)(B)		10.150.000	54.004	
7	Other salaries and wages	20,027,773.	19,168,828.	51,304.	807,643
8	Pension plan accruals and contributions (include	C11 010		1 500	<u></u>
_	section 401(k) and 403(b) employer contributions)	611,018.	585,055.	1,523.	24,44
9	Other employee benefits	4,470,783.	4,272,100.	19,320.	179,36
0	Payroll taxes	1,499,987.	1,435,602.	4,399.	59,98
1	Fees for services (nonemployees):				
а	Management				
b	Legal	35,750.	12,240.	23,510.	
С	Accounting	100,436.	97,224.		3,21
d	Lobbying				
е	Professional fundraising services. See Part IV, line 17				
f	Investment management fees	100,641.		100,641.	
g	Other. (If line 11g amount exceeds 10% of line 25,				
	column (A), amount, list line 11g expenses on Sch 0.)	2,369,628.	2,266,302.	47,319.	56,00
2	Advertising and promotion	54,661.	6,054.	16,166.	32,441
3	Office expenses	833,117.	736,684.	17,670.	78,763
4	Information technology				
5	Royalties				
6	Occupancy	3,188,680.	3,081,086.	76,800.	30,794
7	Travel	221,488.	211,531.	9,610.	341
8	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials				
9	Conferences, conventions, and meetings	111,366.	69,999.	9,209.	32,158
0	Interest	33,360.	15,864.	17,496.	
1	Payments to affiliates				
2	Depreciation, depletion, and amortization	487,764.	438,093.	49,671.	
3	Insurance	205,459.	204,103.		1,35
4	Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule 0.)				
а	CLIENT BENEFITS	1,858,078.	1,820,829.	17,142.	20,10
b	LICENSES	272,698.	222,667.	10,820.	39,21
с	BAD DEBT	260,928.	260,928.		
d	STAFF TRAINING	73,561.	68,262.	4,917.	38:
е	All other expenses	50,476.	43,486.	6,768.	22
5	Total functional expenses. Add lines 1 through 24e	36,867,652.	35,016,937.	484,285.	1,366,43
3	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 if following SOP 98-2 (ASC 958-720)				

Form 990 (	2023)
Part X	Balance Sheet

Part A	Check if Schedule O contains a response or note to any line in this Pa	art X			
			<b>(A)</b> Beginning of year		(B) End of year
1	Cash - non-interest-bearing		1,009,083.	1	946,093.
2		170,149.	2	240,209	
3	Pledges and grants receivable, net	7,309,005.	3	5,668,641	
4	Accounts receivable, net			4	
5	Loans and other receivables from any current or former officer, directo				
	trustee, key employee, creator or founder, substantial contributor, or	· .			
	controlled entity or family member of any of these persons		5		
6					
	under section 4958(f)(1)), and persons described in section 4958(c)(3)			6	
ω 7		Г		7	
Assets	Inventories for sale or use			8	
Ϋ́Α̈́Β	Prepaid expenses and deferred charges		148,901.	9	254,148
	a Land, buildings, and equipment: cost or other			-	
		387,859.			
		086,656.	10,737,200.	10c	11,301,203
11			17,735,278.	11	19,927,954
12			1,779,866.	12	1,961,803
13	Investments - program-related. See Part IV, line 11	Г		13	, ,
14	Intangible assets	Г		14	
15			2,685,624.	15	2,557,042
16			41,575,106.	16	42,857,093
17	Accounts payable and accrued expenses	1	5,535,003.	17	5,882,029
18			, , , , ,	18	
19	Deferred revenue		665,725.	19	0
20	Tax-exempt bond liabilities			20	
21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
00				21	
22 lies	trustee, key employee, creator or founder, substantial contributor, or s	35%			
Liabilities				22	
E   23		·····		22	
23	Secured mortgages and notes payable to unrelated third parties Unsecured notes and loans payable to unrelated third parties	Г		23 24	
24	Other liabilities (including federal income tax, payables to related third			24	
25	parties, and other liabilities not included on lines 17-24). Complete Pa				
			89,843.	25	87,993
26	of Schedule D	·····	6,290,571.	25 26	5,970,022
26	Total liabilities. Add lines 17 through 25         Organizations that follow FASB ASC 958, check here       X		0,200,071.	20	3,570,011
S					
ŭ   27	and complete lines 27, 28, 32, and 33.		21,687,607.	27	22,155,906
Fund Balances	Net assets without donor restrictions		13,596,928.		14,731,165
ස්   28 ප	Net assets with donor restrictions	H	13,350,520.	28	14,751,105
<u>-</u>	Organizations that do not follow FASB ASC 958, check here				
<u> </u>	and complete lines 29 through 33.			00	
ຊິ 29	Capital stock or trust principal, or current funds			29	
es   30	Paid-in or capital surplus, or land, building, or equipment fund			30	
Net Assets or 30 31 32	Retained earnings, endowment, accumulated income, or other funds		35 301 535	31	36 007 071
	Total net assets or fund balances		35,284,535.	32	36,887,071.
33	Total liabilities and net assets/fund balances		41,575,106.	33	42,857,093. Form <b>990</b> (2023

Form 990 (2023)

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Form	1990 (2023) CHILDREN'S FRIEND AND SERVICE	05-0258819	1	Pa	<sub>ge</sub> 12
Pa	rt XI Reconciliation of Net Assets				
	Check if Schedule O contains a response or note to any line in this Part XI	·····	<u></u>		
1	Total revenue (must equal Part VIII, column (A), line 12)	1	37,	223,	522.
2	Total expenses (must equal Part IX, column (A), line 25)	2	36,	867,	652.
3	Revenue less expenses. Subtract line 2 from line 1	3		355,	870.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	35,	284,	535.
5	Net unrealized gains (losses) on investments	5	1,	246,	666.
6	Donated services and use of facilities	6			
7	Investment expenses	7			
8	Prior period adjustments	8			
9	Other changes in net assets or fund balances (explain on Schedule O)	9			0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,				
	column (B))	10	36,	887,	071.
Pa	rt XII Financial Statements and Reporting				
	Check if Schedule O contains a response or note to any line in this Part XII		<u></u>		X
		-		Yes	No
1	Accounting method used to prepare the Form 990: Cash X Accrual Other				
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule	0.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	L	2a		Х
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed	on a			
	separate basis, consolidated basis, or both:				
	Separate basis Consolidated basis Both consolidated and separate basis				
b	Were the organization's financial statements audited by an independent accountant?	L	2b	Х	
	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:				
	X Separate basis Consolidated basis Both consolidated and separate basis				
с	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?	L	2c	Х	
	If the organization changed either its oversight process or selection process during the tax year, explain on Sche	dule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the				
	Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		3a	Х	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the require	ed audit			
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits		3b	X	

Form **990** (2023)

SCHEDULE	A
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(Form 990)

# **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.

OMB No. 1545-0047
2023

**Open to Public** 

Name	of the	organization

		of the Treasury nue Service			ttach to Form 990 or Fo Form990 for instruction			ormation		Open to Public Inspection
Nam	o of t	the organizati		Go to www.irs.gov/		is and the	e latest init	ormation.	Employer	identification number
Nan		the organizati		EN'S FRIEND AND	SERVICE					05-0258819
Pa	rt I	Reason			(All organizations must o	omplete th	his nart ) S	ee instruction		00 0200019
					For lines 1 through 12, c					
1					on of churches described			1)(A)(i).		
2	$\square$				Attach Schedule E (Forn			· /· ·/·		
3	$\square$				anization described in s		)(b)(1)(A)(ii	ii).		
4	$\square$	•	•		njunction with a hospital			•	)(iii). Enter	the hospital's name.
-		city, and stat	-	·	, ,				~ /	· /
5				or the benefit of a co	llege or university owned	l or operat	ed by a go	vernmental u	nit describe	ed in
		section 170	( <b>b)(1)(A)(iv).</b> (C	Complete Part II.)						
6		A federal, sta	te, or local gov	vernment or governn	nental unit described in	section 17	70(b)(1)(A)	(v).		
7		An organizati	ion that norma	lly receives a substa	ntial part of its support f	rom a gove	ernmental	unit or from tl	ne general p	oublic described in
		section 170(	<b>b)(1)(A)(vi).</b> (C	omplete Part II.)						
8		A community	rtrust describe	ed in section 170(b)	(1)(A)(vi). (Complete Par	t II.)				
9		An agricultur	al research org	ganization described	in section 170(b)(1)(A)(	ix) operate	ed in conju	inction with a	land-grant	college
		or university	or a non-land-g	grant college of agric	ulture (see instructions).	Enter the	name, city	, and state of	the college	e or
		university:								
10	X	-		• • • •	than 33 1/3% of its supp				-	•
					t to certain exceptions;					
					(less section 511 tax) fro	om busines	sses acqui	red by the ore	ganization a	after June 30, 1975.
				mplete Part III.)				20(-)(4)		
11 12		-	-	-	ively to test for public sa	•				numeros of one or
12		-	-	-	ively for the benefit of, to				-	
					ed in section 509(a)(1) of supporting organization					
а		-			upervised, or controlled					aivina
u				-	gularly appoint or elect a	• • • •	-			
				complete Part IV, Se		indjointy c				spporting
b		¬ -		-	l or controlled in connec	tion with it	s supporte	ed organizatio	n(s), by hav	vina
				-	anization vested in the s			-		-
		organizatio	n(s). <b>You mus</b>	t complete Part IV,	Sections A and C.	•			•	
с		Type III fur	nctionally inte	grated. A supportin	g organization operated	in connect	tion with, a	and functiona	lly integrate	ed with,
		its support	ed organizatio	n(s) (see instructions	). You must complete	Part IV, Se	ections A,	D, and E.		
d		] Type III no	n-functionally	/ integrated. A supp	porting organization oper	ated in co	nnection w	ith its suppo	rted organiz	zation(s)
		that is not	functionally int	egrated. The organiz	zation generally must sat	isfy a distr	ibution rec	quirement and	an attentiv	/eness
		requiremer	nt (see instructi	ions). You must cor	nplete Part IV, Sections	A and D,	and Part	<b>V</b> .		
е		Check this	box if the orga	anization received a	written determination fro	m the IRS	that it is a	Туре I, Туре	II, Type III	
		functionally	/ integrated, or	r Type III non-functio	nally integrated supporti	ng organiz	ation.			
			of supported c	•						
g		(i) Name of supp	-	n about the supporte (ii) EIN	(iii) Type of organization	(iv) Is the orga	anization listed	(v) Amount o	f monetary	(vi) Amount of other
	``	organizatior		(.,	(described on lines 1-10	in your governi Yes	ing document?	support (see in		support (see instructions)
					above (see instructions))	165				
Tota	l I									1

Schedule A	(Form 990)	) 2023

Sch	edule A (Form 990) 2023	HILDREN'S FRIE	END AND SERVIC	CE		05-0258	819 Page <b>2</b>
Pa	rt II Support Schedule for	Organizations	Described in	Sections 170	(b)(1)(A)(iv) and	d 170(b)(1)(A)(vi	i)
	(Complete only if you checke	d the box on line 5	i, 7, or 8 of Part I o	or if the organizati	on failed to qualify	under Part III. If the	organization
	fails to qualify under the tests	s listed below, plea	ise complete Part	III.)			
Sec	ction A. Public Support		_			_	
Cale	ndar year (or fiscal year beginning in)	(a) 2019	<b>(b)</b> 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")						
2	Tax revenues levied for the organ-						
	ization's benefit and either paid to						
	or expended on its behalf						
3	The value of services or facilities						
	furnished by a governmental unit to						
	the organization without charge						
	Total. Add lines 1 through 3						
5	The portion of total contributions						
	by each person (other than a						
	governmental unit or publicly						
	supported organization) included on line 1 that exceeds 2% of the						
	amount shown on line 11,						
	L						
6	Public support. Subtract line 5 from line 4.						
	tion B. Total Support						1
Cale	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
	Amounts from line 4						
	Gross income from interest,						
	dividends, payments received on						
	securities loans, rents, royalties,						
	and income from similar sources $\dots$						
9	Net income from unrelated business						
	activities, whether or not the						
	business is regularly carried on						
10	Other income. Do not include gain						
	or loss from the sale of capital						
	assets (Explain in Part VI.)						
11	Total support. Add lines 7 through 10						
12	Gross receipts from related activities,	,	,			12	
13	First 5 years. If the Form 990 is for the						
Sec	organization, check this box and stortion C. Computation of Public						
	Public support percentage for 2023 (I		•	column (f))		14	%
							<u> </u>
	33 1/3% support test - 2023. If the						
	stop here. The organization qualifies						
b	<b>33 1/3% support test - 2022.</b> If the						
	and stop here. The organization qual						
17a	10% -facts-and-circumstances test						
	and if the organization meets the fact						
	meets the facts-and-circumstances te			-	-		
b	10% -facts-and-circumstances test	-					
	more, and if the organization meets the	ne facts-and-circur	nstances test, che	eck this box and	stop here. Explain	in Part VI how the	

organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

Schedule A (Form 990) 2023

332022 12-21-23

## 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) <u>(a) 2019</u> (b) 2020 (c) 2021 (d) 2022 (e) 2023 (f) Total 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") 5,846,851 1,686,706 27,495,998 31,051,064. 28,760,649 94,841,268. 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the 29,262,796 25,506,891 3,671,894. 4,233,168, 6,450,928. 69,125,677. organization's tax-exempt purpose 3 Gross receipts from activities that are not an unrelated trade or business under section 513 Tax revenues levied for the organ-4 ization's benefit and either paid to or expended on its behalf 5 The value of services or facilities furnished by a governmental unit to the organization without charge 35,109,647 27,193,597 31,167,892 35,284,232, 35,211,577, 163,966,945. 6 Total. Add lines 1 through 5 ..... 7a Amounts included on lines 1, 2, and Ο. 3 received from disqualified persons b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year 0. c Add lines 7a and 7b 0. 163,966,945. Public support. (Subtract line 7c from line 6.) Section B. Total Support Calendar year (or fiscal year beginning in) (a) 2019 (b) 2020 (c) 2021 (d) 2022 (e) 2023 (f) Total 9 Amounts from line 6 35,109,647 27,193,597 31,167,892 35,284,232 35,211,577 163,966,945. 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, 234,143 237,423 524,721. 371,009, 1,809,710. 442,414 and income from similar sources b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 237,423 234,143 524,721. 371,009 1,809,710. 442,414 c Add lines 10a and 10b 11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on 12 Other income. Do not include gain or loss from the sale of capital 9,944 242,395 779,479 155,860 33,083 1,220,761. assets (Explain in Part VI.) 35,562,005. 27,673,415. 32,181,514. 35,964,813. 35,615,669. 166,997,416. **13** Total support. (Add lines 9, 10c, 11, and 12.) 14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here Section C. Computation of Public Support Percentage 98.19 % 15 Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f)) 15 98.12 16 Public support percentage from 2022 Schedule A, Part III, line 15 16 % Section D. Computation of Investment Income Percentage 1.08 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f)) 17 % 17 1.12 18 Investment income percentage from 2022 Schedule A, Part III, line 17 18 % 19a 33 1/3% support tests - 2023. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not X 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 - 2022. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization 20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions Schedule A (Form 990) 2023 332023 12-21-23

17

11460502 788564 P06299.0

<sup>2023.03040</sup> CHILDREN'S FRIEND AND SER P06299.1

1

Yes No

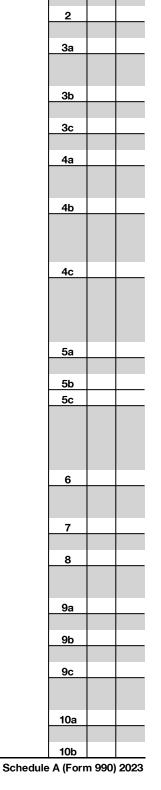
# Part IV Supporting Organizations

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

# Section A. All Supporting Organizations

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

332024 12-21-23



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Schedule A (Form 990) 2023	
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Yes

1

2

No

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

## Section B. Type I Supporting Organizations

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

organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in

Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated,

#### supervised, or controlled the supporting organization. Section C. Type II Supporting Organizations

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

## Section D. All Type III Supporting Organizations

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

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

1	Check the box next to the method that the organization used to sat	sfy the Integral Par	t Test during the year	(see instructions).
	Check the DOX hext to the method that the organization used to sat	אין נוופ ווונפעומו רמו	l rest during the year	

- 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 L		The organization supported a governmenta	al entity. [	Describe in <b>P</b>	Part VI how	you supported a g	governmental entity	(see instructions	s).
-----	--	--	--------------	----------------------	-------------	-------------------	---------------------	-------------------	-----

- 2 Activities Test. Answer lines 2a and 2b below.
- a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in **Part VI identify those supported organizations and explain** how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.
- **3** Parent of Supported Organizations. **Answer lines 3a and 3b below.**

**a** Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If* "Yes" or "No" provide details in **Part VI.** 

**b** Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If* "Yes," *describe in* **Part VI** *the role played by the organization in this regard.* 

Yes No

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Sche	edule A (Form 990) 2023 CHILDREN'S FRIEND AND SERVICE		05-0258819	Page 6	
Pa	rt V Type III Non-Functionally Integrated 509(a)(3) Supporting	g Orga	nizations		
1	Check here if the organization satisfied the Integral Part Test as a qualifying	trust or	n Nov. 20, 1970 ( <i>explain in</i>	Part VI). See inst	ructions.
	All other Type III non-functionally integrated supporting organizations must		•		
Sec	tion A - Adjusted Net Income		(A) Prior Year	(B) Current (optiona	
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 (optiona	
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			
е	Discount claimed for blockage or other factors				
	(explain in detail in Part VI):				
2	Acquisition indebtedness applicable to non-exempt-use assets	2			
3	Subtract line 2 from line 1d.	3			
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount,				
	see instructions).	4			
_5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5			
6	Multiply line 5 by 0.035.	6			
7	Recoveries of prior-year distributions	7			
8	Minimum Asset Amount (add line 7 to line 6)	8			
Sec	tion C - Distributable Amount		Current Y	'ear	
_1	Adjusted net income for prior year (from Section A, line 8, column A)	1			
2	Enter 0.85 of line 1.	2			
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3			
_4	Enter greater of line 2 or line 3.	4			
5	Income tax imposed in prior year	5			
6	Distributable Amount. Subtract line 5 from line 4, unless subject to				
	emergency temporary reduction (see instructions).	6			

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

Schedule A (Form 990) 2023

05-0258819

332026 12-21-23

Sect	Section D - Distributions Current Year							
1	Amounts paid to supported organizations to accomplish exe	1						
2	Amounts paid to perform activity that directly furthers exemp							
	organizations, in excess of income from activity	2						
3	Administrative expenses paid to accomplish exempt purpose	es of supported organizations	6	3				
4	Amounts paid to acquire exempt-use assets			4				
5	Qualified set-aside amounts (prior IRS approval required - pro	ovide details in Part VI)		5				
6	Other distributions ( <i>describe in Part VI</i> ). See instructions.			6				
7	Total annual distributions. Add lines 1 through 6.			7				
8	Distributions to attentive supported organizations to which the	ne organization is responsive						
	(provide details in Part VI). See instructions.			8				
9	Distributable amount for 2023 from Section C, line 6			9				
10	Line 8 amount divided by line 9 amount			10				
Sect	ion E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistribution Pre-2023	IS	(iii) Distributable Amount for 2023			
1	Distributable amount for 2023 from Section C, line 6							
2	Underdistributions, if any, for years prior to 2023 (reason-							
	able cause required - explain in Part VI). See instructions.							
3	Excess distributions carryover, if any, to 2023							
a	From 2018							
b	From 2019							
C	From 2020							
d	From 2021							
e	From 2022							
f	Total of lines 3a through 3e							
g	Applied to underdistributions of prior years							
<u>h</u>	Applied to 2023 distributable amount							
i	Carryover from 2018 not applied (see instructions)							
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.							
4	Distributions for 2023 from Section D,							
	line 7: \$							
<u>a</u>	Applied to underdistributions of prior years							
b	Applied to 2023 distributable amount							
C	Remainder. Subtract lines 4a and 4b from line 4.							
5	Remaining underdistributions for years prior to 2023, if							
	any. Subtract lines 3g and 4a from line 2. For result greater							
	than zero, explain in Part VI. See instructions.							
6	Remaining underdistributions for 2023. Subtract lines 3h							
	and 4b from line 1. For result greater than zero, explain in							
	Part VI. See instructions.							
7	Excess distributions carryover to 2024. Add lines 3j							
	and 4c.							
8	Breakdown of line 7:							
<u>a</u>	Excess from 2019							
b	Excess from 2020							
C	Excess from 2021							
d	Excess from 2022							
e	e Excess from 2023							

Schedule A (Form 990) 2023

Schedule A (Form 990) 202	3 CHILDREN'S FRIEND AND SERVICE	
Part V Type III No	n-Functionally Integrated 509(a)(3) Supporting Organizations	(continued)

Schedule A	(Form 990) 2023	CHILDREN'S FRIEND AND SERVICE	05-0258819	Page <b>8</b>
Part VI	Supplemental Infor Part IV, Section A, lines 1 line 1; Part IV, Section D,	<b>mation.</b> Provide the explanations required by Part II, line 10; Part II, line 17a, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Par 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any addit	s 1 and 2; Part IV, Sectior t V, Section B, line 1e; Pa	۱C,
332028 12-21-2	3	22	Schedule A (Form	990) 2023

C Political Campaign and Lobbying Ac	tivities
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For Organizations Exempt From Income Tax Under Section 501(c) and Section 527

Complete if the organization is described below. Attach to Form 990 or Form 990-EZ. Go to www.irs.gov/Form990 for instructions and the latest information.

If the organization answered "Yes" on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then:

• Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.

• Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.

• Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes" on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then:

• Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.

• Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes" on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then:

• Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Nan	ne of orga	nization				Emplo	over identification n	umber
			FRIEND AND SERVICE				05-0258819	
Pa	art I-A	Complete if the org	anization is exempt under	section 501(c) o	r is a section 52	?7 org	anization.	
1 2 3	Political	campaign activity expendit	ation's direct and indirect political ures gn activities	-		-		
Pa	art I-B	Complete if the org	anization is exempt under	section 501(c)(3)	-			
1	Enter the	amount of any excise tax	incurred by the organization under	section 4955		\$		
2	Enter the	amount of any excise tax	incurred by organization managers	under section 4955		\$		
3			n 4955 tax, did it file Form 4720 fo					No
4a	a Was a co	prrection made?					. Yes	No
		describe in Part IV.					(0)	
	art I-C		anization is exempt under				(3).	
		• •	d by the filing organization for secti	•		\$.		
2			ization's funds contributed to othe	•				
-						\$.		
3		i i i i i i i i i i i i i i i i i i i	Add lines 1 and 2. Enter here and	,		•		
							Yes	No
4			<b>1120-POL</b> for this year?					
5			tion listed, enter the amount paid f		-			ит
	-		omptly and directly delivered to a s				-	а
			additional space is needed, provide				5 5	
		<b>(a)</b> Name	<b>(b)</b> Address	(c) EIN	(d) Amount paid f filing organizatio funds. If none, ent	n's	(e) Amount of pol contributions receive promptly and dire delivered to a sepa political organizat If none, enter -(	ed and ectly arate tion.

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

Schedule C (Form 990) 2023

LHA 332041 11-06-23

OMB No. 1545-0047

2023 Open to Public Inspection

SCHEDULE C	
(Form 990)	

Department of the Treasury

Internal Revenue Service

Schedule C (Form 990) 2023	CHILDREN'S FRIEN				258819 Page <b>2</b>
Part II-A Complete if the org	ganization is exen	npt under section	n 501(c)(3) and file	d Form 5768 (ele	ction under
section 501(h)).					
A Check if the filing organization	ation belongs to an affi	liated group (and list in	Part IV each affiliated	group member's name	e, address, EIN,
expenses, and sha	re of excess lobbying e	expenditures).			
B Check if the filing organiza	ation checked box A ar	nd "limited control" pro	visions apply.		
	its on Lobbying Expe ditures" means amou			<b>(a)</b> Filing organization's totals	<b>(b)</b> Affiliated group totals
1a Total lobbying expenditures to infl	uence public opinion (	grassroots lobbying)			
<b>b</b> Total lobbying expenditures to infl				2,787.	
c Total lobbying expenditures (add l	ines 1a and 1b)			2,787.	
d Other exempt purpose expenditur				35,014,150.	
e Total exempt purpose expenditure	es (add lines 1c and 1d	)		35,016,937.	
f Lobbying nontaxable amount. Ent	er the amount from the	e following table in both	n columns.	1,000,000.	
If the amount on line 1e, column (a)	or (b) is: The lob	bying nontaxable am	ount is:		
not over \$500,000,	20% of	the amount on line 1e.			
over \$500,000 but not over \$1,000	0,000, \$100,00	0 plus 15% of the exce	ess over \$500,000.		
over \$1,000,000 but not over \$1,5	600,000, \$175,00	0 plus 10% of the exce	ess over \$1,000,000.		
over \$1,500,000 but not over \$17,	,000,000, \$225,00	0 plus 5% of the exces	ss over \$1,500,000.		
over \$17,000,000,	\$1,000,	000.			
g Grassroots nontaxable amount (er	nter 25% of line 1f)			250,000.	
h Subtract line 1g from line 1a. If zer	ro or less, enter -0-			0.	
i Subtract line 1f from line 1c. If zer	o or less, enter -0			0.	
j If there is an amount other than ze	ero on either line 1h or	line 1i, did the organiza	ation file Form 4720	_	
reporting section 4911 tax for this	year?				Yes No
(Some organizations t	hat made a section 5 See the separ	ate instructions for lin	have to complete all ones 2a through 2f.)	f the five columns be	low.
	Lobbying Exper	nditures During 4-Yea	ar Averaging Period		
Calendar year (or fiscal year beginning in)	(a) 2020	<b>(b)</b> 2021	(c) 2022	<b>(d)</b> 2023	<b>(e)</b> Total
2a Lobbying nontaxable amount	1,000,000.	1,000,000.	1,000,000.	1,000,000.	4,000,000.
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					6,000,000.
<b>c</b> Total lobbying expenditures	514.	1,458.	1,349.	2,787.	6,108.
d Grassroots nontaxable amount	250,000.	250,000.	250,000.	250,000.	1,000,000.
<ul> <li>e Grassroots ceiling amount (150% of line 2d, column (e))</li> </ul>					1,500,000.

Schedule C (Form 990) 2023

332042 11-06-23

f Grassroots lobbying expenditures

# Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description			(b)	
of the lobbying activity.	Yes	No	Amo	ount
1 During the year, did the filing organization attempt to influence foreign, national, state, or				
local legislation, including any attempt to influence public opinion on a legislative matter				
or referendum, through the use of:				
a Volunteers?				
<ul> <li>b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?</li> <li>c Media advertisements?</li> </ul>				
d Mailings to members, legislators, or the public?				
e Publications, or published or broadcast statements?				
f Grants to other organizations for lobbying purposes?				
g Direct contact with legislators, their staffs, government officials, or a legislative body?				
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?				
i Other activities?				
j Total. Add lines 1c through 1i				
2a Did the activities in line 1 cause the organization to not be described in section 501(c)(3)?				
b If "Yes," enter the amount of any tax incurred under section 4912				
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912				
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?				
Part III-A Complete if the organization is exempt under section 501(c)(4), secti 501(c)(6).	011 50 1(0)(5),	or sec	lion	
			Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?		1		
· · · · · · · · · · · · · · · · · · ·				
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?		2		
<ul> <li>2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?</li> <li>3 Did the organization agree to carry over lobbying and political campaign activity expenditures from</li> </ul>	the prior year?	2		
<ul> <li>2 Did the organization make only in house lobbying expenditures of \$2,000 or less?</li> <li>3 Did the organization agree to carry over lobbying and political campaign activity expenditures from</li> <li>Part III-B Complete if the organization is exempt under section 501(c)(4), section</li> </ul>	the prior year? on 501(c)(5),	2 3 or sec		
<ul> <li>2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?</li> <li>3 Did the organization agree to carry over lobbying and political campaign activity expenditures from</li> </ul>	the prior year? on 501(c)(5),	2 3 or sec		3, is
<ul> <li>2 Did the organization make only in house lobbying expenditures of \$2,000 or less?</li> <li>3 Did the organization agree to carry over lobbying and political campaign activity expenditures from</li> <li>Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered answered "Yes."</li> </ul>	the prior year? on 501(c)(5), I "No" OR (b)	2 3 or sec		3, is
<ul> <li>2 Did the organization make only in house lobbying expenditures of \$2,000 or less?</li> <li>3 Did the organization agree to carry over lobbying and political campaign activity expenditures from</li> <li>Part III-B</li> <li>Complete if the organization is exempt under section 501(c)(4), section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered answered "Yes."</li> </ul>	the prior year? on 501(c)(5), I "No" OR (b)	2 3 or sec Part I		3, is
<ul> <li>2 Did the organization make only in house lobbying expenditures of \$2,000 or less?</li> <li>3 Did the organization agree to carry over lobbying and political campaign activity expenditures from</li> <li>Part III-B</li> <li>Complete if the organization is exempt under section 501(c)(4), section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered answered "Yes."</li> <li>1 Dues, assessments and similar amounts from members</li> </ul>	the prior year? on 501(c)(5), I "No" OR (b)	2 3 or sec Part I		3, is
<ol> <li>2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?</li> <li>3 Did the organization agree to carry over lobbying and political campaign activity expenditures from</li> <li>Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered answered "Yes."</li> <li>1 Dues, assessments and similar amounts from members</li> <li>2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).</li> </ol>	the prior year? on 501(c)(5), I "No" OR (b) tical	2 3 or sec Part I		3, is
<ul> <li>2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?</li> <li>3 Did the organization agree to carry over lobbying and political campaign activity expenditures from</li> <li>Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered answered "Yes."</li> <li>1 Dues, assessments and similar amounts from members</li> <li>2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).</li> <li>a Current year</li> </ul>	the prior year? on 501(c)(5), I "No" OR (b) tical	2 3 or sec Part I		3, is
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<ul> <li>2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?</li> <li>3 Did the organization agree to carry over lobbying and political campaign activity expenditures from</li> <li>Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered answered "Yes."</li> <li>1 Dues, assessments and similar amounts from members</li> <li>2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of politiex expenses for which the section 527(f) tax was paid).</li> <li>a Current year</li> <li>b Carryover from last year</li> <li>c Total</li> <li>3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues</li> <li>4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the expenses for the section of the expenses for the section of the expense for the section of the expense of the amount on line 2c exceeds the amount on line 3, what portion of the expense of the section of the expen</li></ul>	the prior year? on 501(c)(5), I "No" OR (b) tical	2 3 Or sec Part I 2 2 2 2 2 2		3, is
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<ul> <li>2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?</li> <li>3 Did the organization agree to carry over lobbying and political campaign activity expenditures from</li> <li>Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered answered "Yes."</li> <li>1 Dues, assessments and similar amounts from members</li> <li>2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of polities expenses for which the section 527(f) tax was paid).</li> <li>a Current year</li> <li>b Carryover from last year</li> <li>c Total</li> <li>3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues</li> <li>4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the expenditures next year?</li> <li>5 Taxable amount of lobbying and political expenditures. See instructions</li> </ul>	the prior year? on 501(c)(5), f "No" OR (b) tical	2 3 or sec Part I 2 2 2 2 5	II-A, line	3, is

IN 2022, \$1,349 IS THE VALUE OF TIME SPENT BY THE PRESIDENT/CEO ON

LEGISLATIVE ISSUES.

Schedule C (Form 990) 2023

SC	HEDULE D Supplementa		OMB No. 154	15-0047	
(Forr	n 990) Complete if the orga Part IV, line 6, 7, 8, 9, 10	nization answered "Yes" on Form 990, ), 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.		ZUZ	.3
	ment of the Treasury A I Revenue Service Go to www.irs.gov/Form99		Open to Inspectio		
	e of the organization		Employer	identification	
	CHILDREN'S FRIEND AND SERVI			05-0258819	
Pa	t I Organizations Maintaining Donor Advise organization answered "Yes" on Form 990, Part IV, lin		counts.	Complete if the	e
			(b) Funds and	d other accour	uts.
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	-			
_	are the organization's property, subject to the organization's			Yes	No No
6	Did the organization inform all grantees, donors, and donor a		•		
	for charitable purposes and not for the benefit of the donor o		-	Vee	
Pa		ganization answered "Yes" on Form 990, Part IV	line 7.	Yes	No
1	Purpose(s) of conservation easements held by the organization				
-	Preservation of land for public use (for example, recrea		orically import	tant land area	
	Protection of natural habitat	Preservation of a certi	ified historic s	structure	
	Preservation of open space				
2	Complete lines 2a through 2d if the organization held a qualif	fied conservation contribution in the form of a co			
	day of the tax year.		Held a	at the End of the	Tax Year
а	Total number of conservation easements		2a		
b			2b		
с С	Number of conservation easements on a certified historic stru Number of conservation easements included on line 2c acqu		2c		
d	on a historic structure listed in the National Register	• • •	2d		
3	Number of conservation easements modified, transferred, rel		· · · · · · · · · · · · · · · · · · ·	the tax	
	year	, , , , ,	5		
4	Number of states where property subject to conservation eas	sement is located			
5	Does the organization have a written policy regarding the per	riodic monitoring, inspection, handling of			
	violations, and enforcement of the conservation easements it			Yes	No
6	Staff and volunteer hours devoted to monitoring, inspecting,	handling of violations, and enforcing conservation	on easements	during the yea	ar
7	Amount of expenses incurred in monitoring, inspecting, hand	dling of violations, and enforcing conservation ea	soments durir	na the vear	
•				ig the year	
8	Does each conservation easement reported on line 2d above	e satisfy the requirements of section 170(h)(4)(B)(i	)		
				Yes	🗌 No
9	In Part XIII, describe how the organization reports conservation				
	balance sheet, and include, if applicable, the text of the footr	note to the organization's financial statements the	at describes t	he	
Dai	organization's accounting for conservation easements. t III Organizations Maintaining Collections of	f Art Historical Treasures or Other S	imilar Acc	ote	
Fai	Complete if the organization answered "Yes" on Form		anniai Ass	C13.	
19	If the organization elected, as permitted under FASB ASC 95		ance sheet w	orks	
Id	of art, historical treasures, or other similar assets held for put	· ·		UIKS	
	service, provide in Part XIII the text of the footnote to its finar				
b	If the organization elected, as permitted under FASB ASC 95		e sheet works	of	
	art, historical treasures, or other similar assets held for public	c exhibition, education, or research in furtherance	e of public ser	rvice,	
	provide the following amounts relating to these items.				
	(i) Revenue included on Form 990, Part VIII, line 1				
2	If the organization received or held works of art, historical tree		provide		
~	the following amounts required to be reported under FASB A Revenue included on Form 990, Part VIII, line 1	-	\$		
a b	Revenue included on Form 990, Part VIII, line 1 Assets included in Form 990, Part X		•		
	For Paperwork Reduction Act Notice, see the Instructions			dule D (Form 9	990) 2023

LHA	For Paperwork Reduction Act Notice, see the Instructions for Form
332051	09-28-23

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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.         Ia       Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 980, Part X       Ves       No         b       If "Yes," explain the arrangement in Part XIII and complete the following table:       Image: Complete intermediary for contributions or other assets not included on Form 980, Part X       Image: Complete intermediary for contributions or other assets not included on Form 980, Part X       Image: Complete intermediary for escrew or custodial account liability?       Ves       No         b       If "Yes," explain the arrangement in Part XIII. Check here if the explanation naswered 'Yes' on Form 980, Part X, line 10.       Image: Complete if the organization answered 'Yes' on Form 980, Part X, line 10.       No         b       If "Yes," explain the arrangement in Part XIII. Check here if the explanation naswered 'Yes' on Form 980, Part X, line 10.       Image: Complete if the organization answered 'Yes' on Form 980, Part X, line 10.         Part V       Endowment FundS       Complete if the organization answered 'Yes' on Form 980, Part X, line 10.       Image: Complete if the organization answered 'Yes' on Form 980, Part X, line 10.         Ia       Beginning of year balance       [a] (20, right and answered 'Yes' on Form 980, Part X, line 10.       Image: Complete if the organization answered 'Yes' on Form 980, Part X, line 10.         Ia	Sche		FRIEND AND SERV				05-0258		Pag	<sub>ge</sub> 2
collection terms (check all that apply). <ul> <li>Collection terms (check all that apply).</li> </ul> <li>Collection terms (check all that apply).</li> <li>Collection that the organization solution terms (check all that apply).</li> <li>Collection terms (check all that apply).</li> <li>Collection terms (check all that apply).</li> <li>Collection (check all that apply).</li> <li>Coll</li>	Par	t III Organizations Maintaining C	ollections of Art	t, Historical Tre	asures, or Otl	her Similar	Assets	(contin	ued)	
a       Public exhibition       d       Can or exchange program         b       Scholary research       e       Other	3	Using the organization's acquisition, accessi	on, and other records	s, check any of the f	ollowing that mak	e significant us	se of its			
b       Scholarly research       e       Other         c       Presentation for future generations       Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.         5       Uning the year, did the organization's collections and explain how they further the organization's detection?       Yes       No         Part I       Escrow and Custodial Arrangements Complete if the organization's detection?       Yes       No         Part I       Escrow and Custodial Arrangements Complete if the organization's detection?       Yes       No         b       if the organization and custodial account the organization's detection?       Yes       No         b       if 'Yes,'' explain the arrangement in Part XIII and complete the following table:       Amount       1e       1e         c       Beginning balance       1e       1e       1e       1e       1e       1e         2       Didte conganization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?       Yes       No       b       If 'Yes,'' explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII       1e       1e <t< td=""><td></td><td>collection items (check all that apply).</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>		collection items (check all that apply).								
c       Preservation for future generations         4       Provide a description of the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise lunds rather than to be maintained as part of the organization answered "Yes" on Form 990, Part X, line 21.         1       Bit for organization and the organization of the organization answered "Yes" on Form 990, Part X, line 21.         1       Is the organization and the treatment in the sole of the organization answered "Yes" on Form 990, Part X, line 21.         1       Is the organization and the treatment in the sole of the organization answered "Yes" on Form 990, Part X, line 21.         1       Is the organization and the treatment in the sole of the organization and the sole of the organization of the organization and the sole organization and the sol	а	Public exhibition	d	Loan or exc	hange program					
c Preservation for future generations 4 Provide a description of the organization is collections and explain how they three the organization's exempt purpose in Part XIII. 5 During the year, did the organization is collections and explain how they three 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 5 to be sold to raise funds rather than to be maintained as part of the organization answered "Yes" on Form 990, Part X, line 9. 7 reported an amount on Form 990, Part X, line 21. 7 als 1s the organization answered "Yes" on Form 990, Part X, line 9. 7 reported an amount on Form 990, Part X, line 21. 7 als 1s the organization and the trease custodial, or other intermediary for contributions or other assets not included 7 an Form 980, Part X P 7 exe (No 7 b) if "Yes," explain the arrangement In Part XIII and complete the following table: 7 and fund the year 7 b) if "Yes," explain the arrangement In Part XIII and complete the following table: 7 and the organization include an amount on Form 990, Part X, line 21, for secrow or custodial account liability? 7 exe (No 7 b) if "Yes," explain the arrangement In Part XIII and 21, for secrow or custodial account liability? 7 b) if "Yes," explain the arrangement In Part XIII. 7 als 1, 273, 274, 20, 214, 451, 11, 9, 221, 124, 127, 456, 135, 200, 124, 451, 127, 452, 124, 127, 745, 229, 124, 129, 124, 127, 745, 229, 124, 127, 745, 229, 124, 127, 74	b	Scholarly research	е	Other	0.0					
Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.     During the year, did the organization solicit or receive donations of at, historical treasures, or other similar assets     to be add to raise funds rather than to be maintained as part of the organization's collection?     Part W ESCRW and Custodial Arrangements     Complete if the organization answered 'Yes' on Form 900, Part W, line 9, or     reported an amount on Form 900, Part X, line 21.     Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included     on Form 900, Part X2     Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included     on Form 900, Part X2     If 'Yes,' explain the arrangement in Part XIII and complete the following table:     Amount     te     Beginning balance     Amount      te     Distributions during the year     It     It     Distributions     If 'Yes,' explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII     Bart V explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII     Bart V explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII     Part V Endowment Funds: Complete if the organization answered 'Yes' on Form 990, Part K, line 10, line years back (e) four years back     to preventive soft as a mount on Form 990, Part X, line 21, 10, 490, 3, 898, 529,     d Garats or scholarshipe     In Old Current year         (D) Prior years back (D) Prior years back (D) they years back (D) they are balance         1, 015, 868, 990, 900, 950, 975, 1, 1, 744, 913, 1, 705, 541,     d Administrate expenses         1, 015, 868, 990, 900, 950, 975, 1, 1, 744, 913, 1, 705, 541,     d Administrate expenses         1, 015, 868, 990, 900, 950, 975, 1, 1, 744, 913, 1, 705, 541,     Bard designated or quanization	с									
S       During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets:       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.       Test IV       Escrow and Custodial Arrangements       Complete if the organization on severed Yes* on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.       Test IV       Yes       No         b       If "Yes," explain the arrangement in Part XIII and complete the following table:       Amount       Is the organization anagent, trustee, custodial account liability?       Yes       No         b       If "Yes," explain the arrangement in Part XIII and complete the following table:       Amount       Is the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?       Yes       No         b       If "Yes" custopin the arrangement in Part XIII       Gu Current year       (0) Prior years back (0) Prior y	4	-	plections and explain	how they further th	e organization's e	xempt purpos	e in Part )	XIII.		
to be sold to raise funds rather than to be maintained as part of the organization is collection?         Yes         No.           Part IV         Escrow and Custodial Arrangements complete if the organization answered "Yes" on Form 990, Part X, line 21.         Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 890, Part X         Vee         No           b         If "Yes," explain the arrangement in Part XIII and complete the following table:         Amount         Ic         Amount           c         Beginning balance         Id         Id<	5									
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 // Ine 21.         1a       Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X // Ine 21.       Ves       No         b       If "Yes," explain the arrangement in Part XIII and complete the following table:       Image: Comparison of the c								Yes		No
reported an amount on Form 990, Part X, line 21.       Image: Construction of Constructions of other assets not included on Form 980, Part X         1a       Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 980, Part X       Image: Construction of Constructions of Constructing Constructions of Constructions of Construc	Par						Part IV. lir			
1a       Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X       Ves       No         b       If "Yes," explain the arrangement in Part XIII and complete the following table:       Image: Complete intermediate interex.       Ves       No <td></td> <td></td> <td></td> <td>ie in the english and</td> <td></td> <td></td> <td><b>u</b>,,</td> <td></td> <td></td> <td></td>				ie in the english and			<b>u</b> ,,			
on Form 990, Part X7         Yes         No           b         If 'Yes,' explain the arrangement in Part XIII and complete the following table:         Amount           c         Beginning balance         Amount           d         Additions during the year         1d           d         Distributions during the year         1d           d         Distributions during the year         1e           d         Distributions         1ft expanded to the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII.           Part V         End Owment Funds Complete if the organization answerd 'Yea' on Form 990, Part IV, line 10.           e         Oth respenditures for facilities         17, 735, 278, 22, 223, 754, 20, 214, 691, 19, 829, 124, 17, 646, 136, 0           c         Not investment earnings, gains, and losses         3, 183, 544, -3, 644, 566, 2, 887, 187, 2, 100, 480, 3, 888, 529, 0           d         Grants or scholarships         19, 927, 954, 17, 735, 278, 22, 255, 754, 20, 214, 691, 19, 829, 124, 17, 655, 541, 2, 920, 102, 955, 1, 714, 913, 1, 705, 541, 2, 400, 96, 56, 2, 887, 187, 2, 20, 214, 691, 19, 829, 124, 19, 829, 124, 19, 829, 124, 19, 829, 124, 19, 829, 124, 19, 829, 124, 19, 829, 124, 19, 82	1a			liary for contribution	is or other assets i	not included				
b       If "Yes," explain the arrangement in Part XIII and complete the following table:          Amount          c       Beginning balance           Additions during the year           Id          d       Additions during the year           Id           Id          2a       Distributions during the year           Id           Id          2b       Distributions during the year           Id           Id          2b       Distributions during the year           Id         Id           Id          2b       If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII           ID          Part V       Endowment Funds         Complete if the organization answered "Yes" on Form 990, Part IV, line 10.           If "Yes," arrangement in Part XIII          Ia       Beginning of year balance           If 7, 735, 774, 22, 23, 754, 20, 214, 691, 19, 829, 124, 17, 646, 136, 560, 2, 887, 187, 2, 100, 480, 3, 888, 529, 300, -116, 990, -102, 851, 1, 714, 913, 1, 705, 541, 646, 136, 990, 900, -116, 990, -102, 851, 1, 714, 913, 1, 705, 541, 7, 25, 000, -116, 990, -102, 851, 1, 714, 913, 1, 705, 541, 9, 92, 910, 9, 50, 9, 75, 1, 714, 913, 1, 705, 541, 9, 92, 910, 9, 50, 9, 75, 1, 714, 913, 1, 705, 541, 9, 92, 910, 9, 50, 9, 950, 9, 950, 9, 950, 9, 950, 9, 950, 9, 950, 9, 950, 9, 950, 9, 950, 9, 950, 9, 950, 9, 9	14							Ves		No
c         Beginning balance         Amount           d         Additions during the year         1d           e         Distributions during the year         1d           f         Ending balance         1f           2         Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?         Yes         No           b         ff "Yes," explain the arrangement in Part XIII. Check here if the explanation nawseed "Yes" on Form 990, Part XIII.         Image: Complete if the organization answered "Yes" on Form 990, Part XIII.         Image: Complete if the organization answered "Yes" on Form 990, Part XIII.         Image: Complete if the organization answered "Yes" on Form 990, Part XIII.         Image: Complete if the organization answered "Yes" on Form 990, Part XIII.         Image: Complete if the organization answered "Yes" on Form 990, Part XIII.         Image: Complete if the organization answered "Yes" on Form 990, Part XIII.         Image: Complete if the organization answered "Yes" on Form 990, Part XIII.         Image: Complete if the organization answered "Yes" on Form 990, Part XIII.         Image: Complete if The organization answered "Yes" on Form 990, Part XIII.         Image: Complete if The organization answered "Yes" on Form 990, Part XIII.         Image: Complete if the organization is the organization is listed as required on Schedule R?         Image: Complete if the organizations is required on Schedule R?         Image: Complete if the organizations is required on Schedule R?         Image: Complete if the organizations is required on Schedule R?         <	h						∟			110
c       Beginning balance       Itc       Itd         d       Additions during the year       Itd       Itd         Distributions during the year       Itd       Itd       Itd         2a       Distributions during the year       Itd       Itd       Itd         2a       Distributions during the year       Itd       Itd       Itd       Itd         2a       Distributions during the year       Itd       Itd       Itd       Itd       Itd         2a       Distributions during the year       Itd	b		and complete the lon	iowing table.				Amount		
d Additions during the year       id         e Distributions during the year       id         if       id         2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?       Yes       No         b if "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII       Yes       No         Part V       Endowment FundS complete if the organization answered 'Yes' on Form 990, Part V, line 10.       (e) Four years back       (e) Fo	•	Paginning balance				10		, arroarre		
e       Distributions during the year       Ie         f       Ending balance       If         2a       Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?       Ves       No         2b       Did the organization include an amount on Form 990, Part X, line 10.       Im       Im       Im         Part V       Endowment Funds       Complete if the organization answered "Yes" on Form 990, Part IV, line 10.       Im       Im       Im         1a       Beginning of year balance       In 7,735,278       22,253,754       20,214,691.       19,829,124.       17,646,136.         b       Contributions       In 7,735,278       22,253,754.       20,214,691.       19,829,124.       17,646,136.         b       Contributions       In 7,735,278.       22,253,754.       20,214,691.       19,829,124.       17,646,136.         c       Other expenditures for facilities       In 015,868.       990,900.       950,975.       1,714,913.       1,705,541.         c       Other expenditures for facilities       In 015,868.       990,900.       950,975.       1,714,913.       1,905,921.24.         g       End of year balance       Im 2,92,7254.       17,735,278.       22,237,554.       20,214,691.       19,829,124.										
f         Ending balance         If           2a         Did the organization include an anount on Form 900, Part X, line 21, for escrow or custodial account liability?         No           b         f *%s* explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII         No           Part V         Endowment Funds         Complete if the organization answered *Ves* on Form 900, Part IV, line 10.         (c) Two years back         (d) Three years back         (e) Four years back           1a         Beginning of year balance         17,735,278,278,22,253,754,20,214,691,19,829,124,17,646,136,         Contributions         7,646,136,           c         Net investment earnings, gains, and losses         3,183,544,-3,644,566,2,887,187,2,100,480,3,888,529,         d           d         Grants or scholarships         1,015,868,990,900,950,975,1,714,913,1,705,541,         1,705,541,           c         Administrative expenses         -25,000,-116,990,-102,851,         19,829,124,           g         End of year balance         19,927,954,17,735,278,22,223,754,20,214,691,19,829,124,         19,829,124,           2         Provide the estimated percentage of the current year end balance (line 1g, column (a) held as:         8oard oesignated or quasi-endowment         42,2100,96           3         Are there endowment         37,6200,96         %         Sec         Sec         No <td></td>										
2a       Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?       Ves       No         Part V       Endowment Funds       Complete if the organization answered "Yes" on Form 990, Part IV, line 10.       (a) Current year       (b) Prior years       (c) Two years back       (d) Three years back       (e) Four years back         1a       Beginning of year balance       17,735,278.       22,233,754.       20,214,691.       19,829,124.       17,646,136.         Contributions										
b         If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII.           Part V         Endowment Funds: Complete if the organization answered "Yes" on Form 990, Part IV, line 10.           Ia         Beginning of year balance         (a) Current year         (b) Prov years (c) Two years back         (c) Four years back         (e) Four years back           Ia         Beginning of year balance         17,735,278.         22,253,754.         20,214,691.         19,829,124.         17,646,136.           Contributions                 C         Net investment earnings, gains, and losses         3,183,544.         -3,644,566.         2,887,187.         2,100,480.         3,888,529.           Grants or scholarships                 e         Other expenditures for facilities                  g         End of year balance         III.,915,868.								Vee		
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) Tree years back         (e) Four years back         (f) Two years back         (f) Fouryears back <td< td=""><td></td><td>-</td><td></td><td></td><td></td><td>• • • • • • • • • • • • • • • • • • • •</td><td>······ L</td><td>lites</td><td>H</td><td>NO</td></td<>		-				• • • • • • • • • • • • • • • • • • • •	······ L	lites	H	NO
(a) Current year         (b) Prior year         (c) Two years back         (d) Three years back         (e) Four years back           1a         Beginning of year balance         17,735,278.         22,253,754.         20,214,691.         19,829,124.         17,646,136.           b         Contributions         3,183,544.         -3,644,566.         2,887,187.         2,100,480.         3,888,529.           c         Other expenditures for facilities and programs         1,015,868.         990,900.         950,975.         1,714,913.         1,705,541.           c         Administrative expenses         1,917,954.         17,735,278.         22,253,754.         20,214,691.         19,829,124.           g         End of year balance         19,927,954.         17,735,278.         22,253,754.         20,214,691.         19,829,124.           2         Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:         a Board designated or quasi-endowment         12,4700         %           b         Permanent endowment         19,920         %         %         Yes         No           (i)         Uncleated organizations?         %         %         %         %         %           0         Uncleated organizations?         19,921.         % <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td><u></u></td><td></td><td></td><td></td></td<>							<u></u>			
1a       Beginning of year balance       17,735,278.       22,253,754.       20,214,691.       19,829,124.       17,646,136.         b       Contributions       3,183,544.       -3,644,566.       2,887,187.       2,100,480.       3,888,529.         c       Net investment earnings, gains, and losses       3,183,544.       -3,644,566.       2,887,187.       2,100,480.       3,888,529.         c       Other expenditures for facilities and programs       1,015,868.       990,900.       950,975.       1,714,913.       1,705,541.         g       End of year balance       19,927,954.       17,735,278.       22,253,754.       20,214,691.       19,829,124.         2       Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:       a       Board designated or quasi-endowment       42.4700       %         b       Permanent endowment       19.9100.%       %       The percentages on lines 2a, 2b, and 2c should equal 100%.         3a       Are there endowment       19.9100.%       %       3a(i)       X         4       Describe in Part XIII the intended uses of the organizations isted as required on Schedule R?       3a(i)       X         4       Description of property       (a) Cost or other       (b) Cost or other       (c) Accumulated       (d) Book value	1 41						are back	(a) Four	veare h	ack
b       Contributions	4.	De sinsis e oferen holen e	() )		., ,			. ,		
c       Net investment earnings, gains, and losses       3,183,5443,644,566. 2,887,187. 2,100,480. 3,888,529.         d       Grants or scholarships			17,755,270.	22,233,734.	20,214,09.	19,02	9,124.	±7,	040,1	50.
d Grants or scholarships <ul> <li>Other expenditures for facilities</li> <li>and programs</li> <li>1,015,868.</li> <li>990,900.</li> <li>950,975.</li> <li>1,714,913.</li> <li>1,705,541.</li> </ul> f Administrative expenses       -25,000.       -116,990.       -102,851.         g End of year balance       19,927,954.       17,735,278.       22,253,754.       20,214,691.       19,829,124.         2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as: <ul> <li>Board designated or quasi-endowment</li> <li>42.4700</li> <li>56.</li> <li>Term endowment</li> <li>19,9100</li> <li>Term endowment</li> <li>19,9100</li> <li>Term endowment funds not in the possession of the organization that are held and administered for the organizations?</li> <li>(i) Unrelated organizations?</li> <li>(ii) Related organizations?</li> <li>(iii) Related organizations?</li> <li>(iii) Related organizations?</li> <li>(i) Land, Buildings, and Equipment</li> </ul> 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)       basis (investment)       basis (investment)         Is Land       13,372,809.       4,223,948.       9,148,861.       c         Leasehold improvements			2 1 9 2 5 4 4	2 644 566	2 9 9 7 1 9	7 2 10	0 490	2	000 F	2.0
e Other expenditures for facilities and programs       1,015,868.       990,900.       950,975.       1,714,913.       1,705,541.         f Administrative expenses       -25,000.       -116,990.       -102,851.       -20,214,691.       19,829,124.         g End of year balance       19,927,954.       17,735,278.       22,253,754.       20,214,691.       19,829,124.         2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:       a       Board designated or quasi-endowment       42.4700       %         c Term endowment       -19.910.       %       ************************************			3,103,544.	-3,044,300.	2,007,10	7. 2,10	0,400.	з,	000,5	29.
and programs       1,015,868.       990,900.       950,975.       1,714,913.       1,705,541.         f Administrative expenses       -25,000.       -116,990.       -102,851.       -         g End of year balance       19,927,954.       17,735,278.       22,253,754.       20,214,691.       19,829,124.         2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:       a       a       a       a       2,253,754.       20,214,691.       19,829,124.         2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:       a       b       a       b       a       a       a       a       b       a       b       a       b       a       b       a       b       a       a       b       a<										
f       Administrative expenses       -25,000.       -116,990.       -102,851.       1         g       End of year balance       19,927,954.       17,735,278.       22,253,754.       20,214,691.       19,829,124.         2       Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:       a       Board designated or quasi-endowment       42.4700       %         b       Permanent endowment       19,9100       %       ************************************	е	Other expenditures for facilities	1 015 050		0.5.0.05					
g End of year balance       19,927,954.       17,735,278.       22,253,754.       20,214,691.       19,829,124.         2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:       a Board designated or quasi-endowment       42.4700       %         b Permanent endowment       37.6200       %       *       *         c Term endowment       19.9100       %       *       *         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 organizations?       *							4,913.	1,	705,5	41.
2       Provide the estimated percentage of the current year end balance (line 1g, column (ai) held as:         a       Board designated or quasi-endowment	f	Administrative expenses								
a Board designated or quasi-endowment       42.4700 %         b Permanent endowment       37.6200 %         c Term endowment       19.9100 %         The percentages on lines 2a, 2b, and 2c should equal 100%.         3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:       Yes No         (i) Unrelated organizations?       3a(i) X         b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?       3a(ii) X         4 Describe in Part XIII the intended uses of the organization's endowment funds.       Base Form 990, Part X, line 10.         Part VI       Land, Buildings, and Equipment       (a) Cost or other       (b) Cost or other         Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.       837,702.         Buildings       13,372,809.       4,223,948.       9,148,861.         c Leasehold improvements       1,200.       1,200.       0.         d Equipment       3,092,642.       2,483,453.       609,189.         e Other       1,083,506.       378,055.       705,451.         Total. Add lines 1a through 1e. (Column (a) must equal Form 990, Part X, line 10c. column (B)       11,301,203.	g	,		· · · · · · · · · · · · · · · · · · ·		4. 20,21	4,691.	19,	829,1	24.
b       Permanent endowment       37.6200       %         c       Term endowment       19.9100       %         The percentages on lines 2a, 2b, and 2c should equal 100%.       3a       Are there endowment funds not in the possession of the organization that are held and administered for the organization by:       Yes       No         (i)       Unrelated organizations?       3a(i)       X       3a(ii)       X         b       If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?       3b       3b       3b       3b         4       Describe in Part XIII the intended uses of the organization's endowment funds.       Part VI       Land, Buildings, and Equipment       337,702.       3b7,702.       3b7,702.         Veasis (investment)       basis (other)       (c) Accumulated depreciation       40       837,702.       837,702.       837,702.         b       Buildings       13,372,809.       4,223,948.       9,148,861.       60.       0.	2	Provide the estimated percentage of the curr	•	e (line 1g, column (a)	) held as:					
c       Term endowment 19.9100 %         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: <ul> <li>(i) Unrelated organizations?</li> <li>(ii) Related organizations?</li> <li>(iii) Related organizations?</li> <li>(ii) Related organizations?</li> <li>(ii) Tess" on line 3a(ii), are the related organizations listed as required on Schedule R?</li> <li>4 Describe in Part XIII the intended uses of the organization's endowment funds.</li> </ul> Part VI     Land, Buildings, and Equipment     3b     3b     3b     3b     3b     3b     3c     3c <t< td=""><td></td><td><b>•</b> • • <b>—</b></td><td></td><td>_%</td><td></td><td></td><td></td><td></td><td></td><td></td></t<>		<b>•</b> • • <b>—</b>		_%						
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: <ul> <li>(i) Unrelated organizations?</li> <li>(ii) Related organizations?</li> <li>(iii) Related organizations?</li> <li>(i) If "Yes" on line 3a(ii), are the related organization's endowment funds.</li> </ul> <ul> <li><b>Yes</b> No</li> <li><b>3a(i)</b> X</li> <li><b>3a(ii)</b> X</li> <li><b>3a(iii)</b> X</li> <li><b>3a(iii)</b> X</li> <li><b>3a(iii)</b> X</li> <li><b>3b</b></li> <li><b>i</b></li> </ul> 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 (other)           billidings         13,372,809.         4,223,948.         9,148,861. <li>C Leasehold improvements         <li>1,200.</li> <li>1,200.</li> <li>1,200.</li> <li>0.</li> <li>d Equipment</li> <li>3,092,642.</li> <li>2,483,453.</li> <li>609,189.</li> <li>e Other</li> <li>1,083,506.</li> <li>378,055.</li> <li>705,451.</li> <li>10,083,506.</li> <li>378,055.</li> <li>705,451.</li> <li>10,083,506.</li> <li>10,053,506.</li> <li>10,053,506.</li> <li>10,053,506.</li> <li>10,054,510.</li> <li>10,054,505.</li></li>	b									
3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:       Yes       No         (i) Unrelated organizations?       3a(i) X       3a(ii) X         (ii) Related organizations?       3a(ii) X       3a(ii) X         b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?       3b       3b         4 Describe in Part XIII the intended uses of the organization's endowment funds.       Part VI       Land, Buildings, and Equipment         Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.       (d) Book value         Description of property       (a) Cost or other basis (investment)       (b) Cost or other basis (other)       (c) Accumulated depreciation         1a Land       837,702.       837,702.       837,702.         b Buildings       13,372,809.       4,223,948.       9,148,861.         c Leasehold improvements       1,200.       1,200.       0.         d Equipment       3,092,642.       2,483,453.       609,189.         e Other       1,083,506.       378,055.       705,451.         Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))       11,301,203.	С	Term endowment19.9100	%							
organization by:       Yes       No         (i)       Unrelated organizations?       3a(i)       X         (ii)       Related organizations?       3a(ii)       X         b       If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?       3b       3b         4       Describe in Part XIII the intended uses of the organization's endowment funds.       Batting 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.       (d) Book value         I       Land       837,702.       837,702.         I       Land       837,702.       837,702.         I       Land       13,372,809.       4,223,948.       9,148,861.         c       Leasehold improvements       1,200.       1,200.       0.         d       Equipment       3,092,642.       2,483,453.       609,189.         e       Other       1,083,506.       378,055.       705,451.         Total. Add lines 1a through 1e. (Column (d) must equal Form 990. Part X, line 10c, column (B)       11,301,203.			•							
(i)       Unrelated organizations?         (ii)       Related organizations?         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 (other)         b       Buildings         1a       Land         837,702.         b       Buildings         13,372,809.       4,223,948.         9,148,861.         c       Leasehold improvements         1,200.       1,200.         0.       3,092,642.         2,483,453.       609,189.         e       0ther         1,083,506.       378,055.         705,451.       11,301,203.	3a	Are there endowment funds not in the posse	ssion of the organiza	tion that are held ar	nd administered fo	r the		-		
(ii) Related organizations?       3a(ii) X         b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?       3b         4 Describe in Part XIII the intended uses of the organization's endowment funds.       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         1a Land       837,702.       837,702.         b Buildings       13,372,809.       4,223,948.       9,148,861.         c Leasehold improvements       1,200.       0.       0.         d Equipment       3,092,642.       2,483,453.       609,189.         e Other       1,083,506.       378,055.       705,451.         Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c. column (B))       11,301,203.		organization by:								No
b       If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?       3b         4       Describe in Part XIII the intended uses of the organization's endowment funds.         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         1a       Land       837,702.       837,702.         b       Buildings       13,372,809.       4,223,948.       9,148,861.         c       Leasehold improvements       1,200.       0.       0.         d       Equipment       3,092,642.       2,483,453.       609,189.         e       Other       1,083,506.       378,055.       705,451.         Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c. column (B))       11,301,203.		(i) Unrelated organizations?						3a(i)	<u>x</u>	
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.       (c) Accumulated depreciation         Description of property       (a) Cost or other basis (investment)       (b) Cost or other basis (other)       (c) Accumulated depreciation         1a       Land       837,702.       837,702.         b       Buildings       13,372,809.       4,223,948.       9,148,861.         c       Leasehold improvements       1,200.       1,200.       0.         d       Equipment       3,092,642.       2,483,453.       609,189.         e       Other       1,083,506.       378,055.       705,451.         Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X. line 10c. column (B))       11,301,203.								3a(ii)		Х
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.       (d) Book value         Description of property       (a) Cost or other basis (investment)       (b) Cost or other basis (other)       (c) Accumulated depreciation       (d) Book value         1a Land       837,702.       837,702.       837,702.         b Buildings       13,372,809.       4,223,948.       9,148,861.         c Leasehold improvements       1,200.       1,200.       0.         d Equipment       3,092,642.       2,483,453.       609,189.         e Other       1,083,506.       378,055.       705,451.         Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X. line 10c. column (B))       11,301,203.	b	If "Yes" on line 3a(ii), are the related organization	tions listed as require	ed on Schedule R?				Зb		
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 value1a Land837,702.837,702.837,702.b Buildings13,372,809.4,223,948.9,148,861.c Leasehold improvements1,200.1,200.0.d Equipment3,092,642.2,483,453.609,189.e Other1,083,506.378,055.705,451.Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c. column (B))11,301,203.				wment funds.						
Description of property(a) Cost or other basis (investment)(b) Cost or other basis (other)(c) Accumulated depreciation(d) Book value1a Land837,702.837,702.b Buildings13,372,809.4,223,948.9,148,861.c Leasehold improvements1,200.1,200.0.d Equipment3,092,642.2,483,453.609,189.e Other1,083,506.378,055.705,451.Total. Add lines 1a through 1e. (Column (d) must equal Form 990. Part X. line 10c. column (B))11,301,203.	Par									
basis (investment)         basis (other)         depreciation           1a Land         837,702.         837,702.           b Buildings         13,372,809.         4,223,948.         9,148,861.           c Leasehold improvements         1,200.         1,200.         0.           d Equipment         3,092,642.         2,483,453.         609,189.           e Other         1,083,506.         378,055.         705,451.           Total. Add lines 1a through 1e. (Column (d) must equal Form 990. Part X. line 10c. column (B))         11,301,203.		Complete if the organization answere	d "Yes" on Form 990	, Part IV, line 11a. S	ee Form 990, Part	: X, line 10.				
1a         Land         837,702.         837,702.           b         Buildings         13,372,809.         4,223,948.         9,148,861.           c         Leasehold improvements         1,200.         1,200.         0.           d         Equipment         3,092,642.         2,483,453.         609,189.           e         Other         1,083,506.         378,055.         705,451.           Total. Add lines 1a through 1e. (Column (d) must equal Form 990. Part X. line 10c. column (B))         11,301,203.         11,301,203.		Description of property	(a) Cost or o	ther (b) Cost	or other (c	) Accumulated	k k	(d) Book	value	
b         Buildings         13,372,809.         4,223,948.         9,148,861.           c         Leasehold improvements         1,200.         1,200.         0.           d         Equipment         3,092,642.         2,483,453.         609,189.           e         Other         1,083,506.         378,055.         705,451.           Total. Add lines 1a through 1e. (Column (d) must equal Form 990. Part X. line 10c. column (B))         11,301,203.         11,301,203.		-	basis (investr	nent) basis	(other)	depreciation				
b Buildings         13,372,809.         4,223,948.         9,148,861.           c Leasehold improvements         1,200.         1,200.         0.           d Equipment         3,092,642.         2,483,453.         609,189.           e Other         1,083,506.         378,055.         705,451.           Total. Add lines 1a through 1e. (Column (d) must equal Form 990. Part X. line 10c. column (B))         11,301,203.	1a	Land			837,702.				837,7	02.
c         Leasehold improvements         1,200.         1,200.         0.           d         Equipment         3,092,642.         2,483,453.         609,189.           e         Other         1,083,506.         378,055.         705,451.           Total. Add lines 1a through 1e. (Column (d) must equal Form 990. Part X. line 10c. column (B))         11,301,203.         11,301,203.				13	,372,809.	4,223,9	48.	9,	148,8	61.
d Equipment         3,092,642.         2,483,453.         609,189.           e Other         1,083,506.         378,055.         705,451.           Total. Add lines 1a through 1e. (Column (d) must equal Form 990. Part X. line 10c. column (B))         11,301,203.         11,301,203.					1,200.	1,2	00.			٥.
e Other         1,083,506.         378,055.         705,451.           Total. Add lines 1a through 1e. (Column (d) must equal Form 990. Part X. line 10c. column (B))         11,301,203.				3	,092,642.	2,483,4	53.		609,1	89.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))						378,0	55.		705,4	51.
				X line 10c column	<i>(B)</i> )	,		11,	301,2	03.
		<u> </u>	<u></u>	<u>, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</u>	<i>.−.</i> //			D (Form	990) 2	2023

#### 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. (c) Method of valuation: Cost or end-of-year market value (a) Description of security or category (including name of security) (b) Book value (1) Financial derivatives (2) Closely held equity interests (3) Other (A) (B) (C) (D) (E) (F) (G) (H) Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B)) 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. (Col. (b) must equal Form 990, Part X, line 13, col. (B)) 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 RIGHT-OF-USE ASSETS -OPERATING LEASES 2,461,292. (1) RESTRICTED CASH 95,750. (2) (3) (4) (5) (6) (7) (8) (9) 2,557,042. Total. (Column (b) must equal Form 990, Part X, line 15, col. (B)) Part X Other Liabilities Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25. (a) Description of liability (b) Book value 1 (1) Federal income taxes UNEMPLOYMENT BENEFITS RESERVE 87,993 (2)(3) (4) (5) (6) (7)(8) (9) 87,993. Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))

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

Schedule D (Form 990) 2023

332053 09-28-23

Sche	dule D (Form 990) 2023 CHILDREN'S FRIEND AND SERVICE	05 - 0258819	Page <b>4</b>
Pa	t XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Ret	urn	
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.		
1	Total revenue, gains, and other support per audited financial statements	<b>1</b> 3	9,297,617.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
а	Net unrealized gains (losses) on investments   2a   1,246,666.		
b	Donated services and use of facilities 928,070.		
с	Recoveries of prior year grants 2c		
d	Other (Describe in Part XIII.) 2d		
е	Add lines 2a through 2d	2e	2,174,736.
3	Subtract line 2e from line 1	<b>3</b> 3	7,122,881.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
а	Investment expenses not included on Form 990, Part VIII, line 7b 4a 100, 641.		
b	Other (Describe in Part XIII.) 4b		
с	Add lines 4a and 4b	4c	100,641.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		7,223,522.
Pa	t XII Reconciliation of Expenses per Audited Financial Statements With Expenses per R	eturn	
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.		
1	Total expenses and losses per audited financial statements	<b>1</b> 3	7,695,081.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
а	Donated services and use of facilities 2a 928,070.		
b	Prior year adjustments 2b		
С	Other losses 2c		
d	Other (Describe in Part XIII.)		
е	Add lines 2a through 2d	2e	928,070.
3	Subtract line 2e from line 1	<b>3</b> 3	6,767,011.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
а	Investment expenses not included on Form 990, Part VIII, line 7b 4a 100, 641.		
b	Other (Describe in Part XIII.) 4b		
с	Add lines 4a and 4b	4c	100,641.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	<b>5</b> 3	6,867,652.
Pa	t XIII Supplemental Information		

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

PART V, LINE 4:

THE FUNDS ARE RESTRICTED TO BE INVESTED IN PERPETUITY AND THE INCOME

DERIVED FROM THE INVESTMENT IS EXPENDABLE TO SUPPORT THE OPERATING AND

PROGRAM ACTIVITIES OF THE ORGANIZATION.

PART X, LINE 2:

THE ORGANIZATION IS A NOT-FOR-PROFIT CHARITABLE ORGANIZATION EXEMPT FROM

FEDERAL INCOME TAXES AS A PUBLIC CHARITY UNDER SECTION 501(C)(3) OF THE

INTERNAL REVENUE CODE. MANAGEMENT BELIEVES THAT THE ORGANIZATION OPERATES

IN A MANNER CONSISTENT WITH ITS TAX-EXEMPT STATUS AT BOTH THE FEDERAL AND

STATE LEVELS.

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Part XIII Supplemental Information (continued)

THE ORGANIZATION ANNUALLY FILES IRS FORM 990 - RETURN OF ORGANIZATIONS

EXEMPT FROM INCOME TAX, REPORTING VARIOUS INFORMATION THAT THE IRS USES TO

MONITOR THE ACTIVITIES OF TAX-EXEMPT ENTITIES. THESE TAX RETURNS ARE

SUBJECT TO REVIEW BY THE TAXING AUTHORITIES, GENERALLY FOR THREE YEARS

AFTER THEY WERE FILED. THE ORGANIZATION CURRENTLY HAS NO TAX EXAMINATIONS

IN PROGRESS.

Schedule D (Form 990) 2023

332055 09-28-23

SCHEDULE G	Suppleme	ntal Information Regarding	Fund	Iraisi	ng or Gaming A	ctivities	OMB No. 1545-0047	
(Form 990)		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.						
Department of the Treasury Internal Revenue Service		Attach to Form 990 c					Open to Public Inspection	
Name of the organization		o www.irs.gov/Form990 for instruc	ctions	and th	ne latest information		identification number	
0		FRIEND AND SERVICE				05-025		
	complete this part	Complete if the organization answe	red "Y	es" or	n Form 990, Part IV, li	ne 17. Form 990	)-EZ filers are not	
<ul> <li>a Mail solicitat</li> <li>b Internet and</li> <li>c Phone solicitat</li> <li>d In-person so</li> <li>2 a Did the organization</li> <li>key employees list</li> </ul>	tions email solicitations tations vlicitations on have a written o red in Form 990, Pa ) highest paid indiv	f Solicitat g Special or oral agreement with any individual art VII) or entity in connection with pr viduals or entities (fundraisers) pursu	tion of tion of fundra (incluc	non-g gover aising o ling of onal fu	overnment grants nment grants events ficers, directors, trust undraising services?		Yes No o be	
(i) Name and addres or entity (fund		(ii) Activity	(iii) fundr have c or cor contrib	trol of	(iv) Gross receipts from activity	(v) Amount pa to (or retained fundraiser listed in col. (	by) to (or retained by)	
			Yes	No				
Total			•	•				
		n is registered or licensed to solicit o		utions	or has been notified	it is exempt fror	n registration	

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

Schedule G (Form 990) 2023

LHA 332081 09-13-23

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 NONE	(d) Total events (add col. (a) through
		LUNCHEON	(avent type)	(total number)	col. <b>(c)</b> )
e		(event type)	(event type)	(total number)	
Hevenue	1 Gross receipts	222,394.			222,394.
	2 Less: Contributions	112,260.			112,260.
	3 Gross income (line 1 minus line 2)	110,134.			110,134.
	4 Cash prizes				
	5 Noncash prizes				
bense	6 Rent/facility costs	13,500.			13,500.
Ulrect Expenses	7 Food and beverages	18,528.			18,528
_	8 Entertainment				
	9 Other direct expenses				26,629.
1	10 Direct expense summary. Add lines 4 throug	58,657.			
1	11 Net income summary. Subtract line 10 from	51,477.			

\$15,000 on Form 990-EZ, line 6a.

Revenue		<b>(a)</b> Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Rev	1 Gross revenue				
ses	2 Cash prizes				
xpens	3 Noncash prizes				
Direct Expenses	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	└── Yes % └── No	└── Yes % └── No	└── Yes % └── No	
	7 Direct expense summary. Add lines 2 through	5 in column (d)			
	8 Net gaming income summary. Subtract line 7	from line 1, column (d)			
9	Enter the state(s) in which the organization conduc	cts gaming activities:			
а	Is the organization licensed to conduct gaming act If "No," explain:	tivities in each of these s	states?		Yes No
-					
	Were any of the organization's gaming licenses rev				Yes No
33208	2 09-13-23			Sche	dule G (Form 990) 2023

Sch	edule G (Form 990) 2023	CHILDREN'S FRIEND AND SERVICE	05-0	258819	Page <b>3</b>
	Is the organization a grantor, ben	ming activities with nonmembers?	ned	Yes	No
40	to administer charitable gaming?			Yes	No
	Indicate the percentage of gaming The organization's facility	j activity conducted in:		13a	%
				13b	%
		e person who prepares the organization's gaming/special events books and			
	Name				
	Address				
15a	a Does the organization have a con	tract with a third party from whom the organization receives gaming revenue	?	Yes	No No
k	If "Yes," enter the amount of gam of gaming revenue retained by the	ing revenue received by the organization \$ and t t third party \$	he amount		
C	If "Yes," enter name and address				
	Name				
	Address				
16	Gaming manager information:				
	Name				
	Gaming manager compensation	\$			
	Description of services provided				
	Director/officer	Employee Independent contractor			
17	Mandatory distributions:				
	retain the state gaming license?	state law to make charitable distributions from the gaming proceeds to		Yes	🗌 No
k	<ul> <li>Enter the amount of distributions organization's own exempt activit</li> </ul>	required under state law to be distributed to other exempt organizations or s ies during the tax year \$	pent in the		
Pa	Int IV Supplemental Infor	<b>mation.</b> Provide the explanations required by Part I, line 2b, columns (iii) a a policable. Also provide any additional information. See instructions.	nd (v); and Par	t III, lines 9,	9b, 10b,
3320	83 09-13-23		Sched	ıle G (Form	990) 2023
_0		43			,

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Part IV	Supplemental Information (continued)
,	
	Schedule G (Form 990)

332084 04-01-23

sc	HEDULE J	Compensation Information	1	OMB No.	1545-004	47	
(Fo	(Form 990) For certain Officers, Directors, Trustees, Key Employees, and Highest			20	<b>7</b> 2	2	
	Compensated Employees Complete if the organization answered "Yes" on Form 990, Part IV, line 23.			20			
Depa	tment of the Treasury	Attach to Form 990.		Open to Public Inspection			
-	al Revenue Service	Go to www.irs.gov/Form990 for instructions and the latest information.	<b>F</b> aran la sa an i ala				
Nan	e of the organizatior		Employer ide		on nui	nber	
Da	rt I Question	CHILDREN'S FRIEND AND SERVICE s Regarding Compensation	05-025	08819			
10		s negarang compensation			Vaa	No	
1a	Check the appropri	ate box(es) if the organization provided any of the following to or for a person listed on Form	000		Yes	No	
Id		line 1a. Complete Part III to provide any relevant information regarding these items.	990,				
	First-class or c		naluse				
	Travel for com	, i i i i i i i i i i i i i i i i i i i					
		ation and gross-up payments Health or social club dues or initiation fee					
		spending account Personal services (such as maid, chauffe					
	,		, , ,				
b	If any of the boxes	on line 1a are checked, did the organization follow a written policy regarding payment or					
	reimbursement or p	rovision of all of the expenses described above? If "No," complete Part III to explain		. 1b			
2		n require substantiation prior to reimbursing or allowing expenses incurred by all directors,					
	trustees, and office	rs, including the CEO/Executive Director, regarding the items checked on line 1a?		2			
3	Indicate which, if an	ny, of the following the organization used to establish the compensation of the organization's	;				
	CEO/Executive Dire	ctor. Check all that apply. Do not check any boxes for methods used by a related organizati	on to				
	establish compensa	ation of the CEO/Executive Director, but explain in Part III.					
	Compensation	committee Written employment contract					
		ompensation consultant Compensation survey or study					
	X Form 990 of o	ther organizations	ommittee				
4		any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing					
-	organization or a re			40		x	
a b		e payment or change-of-control payment? eive payment from a supplemental nonqualified retirement plan?				x	
						x	
C	-	eive payment from an equity-based compensation arrangement?					
	Only section 501(c	)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.					
5		n Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation	n				
	contingent on the re						
а	The organization?			5a		x	
b	Any related organiz	ation?		5b		Х	
		r 5b, describe in Part III.					
6	For persons listed of	n Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation	n				
	contingent on the n	5					
а	The organization?			<u>6a</u>		X	
b	Any related organiz	ation?		6b		X	
		r 6b, describe in Part III.					
7		on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments					
		es 5 and 6? If "Yes," describe in Part III		7		X	
8		reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the	ne	_			
~				. 8		X	
9		id the organization also follow the rebuttable presumption procedure described in					
	Regulations section			9			
For	Paperwork Reducti	on Act Notice, see the Instructions for Form 990.	Schedul	e J (Forr	n 990)	2023	

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Schedule J (Form 990) 2023

05-0258819

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

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

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

		<b>(B)</b> Breakdown of W	-2 and/or 1099-MIS compensation	C and/or 1099-NEC	other deferred	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	in column (B)
(A) Name and Title		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	compensation			reported as deferred on prior Form 990
(1) DAVID CAPRIO	(i)	212,685.	0.	0.	9,454.	0.	222,139.	0.
PRESIDENT & CEO	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) DANA MULLEN	(i)	143,325.	0.	0.	6,450.	22,462.	172,237.	0.
CHIEF OF PROGRAMS	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii) (i)							
	(i) (ii)							
	(i)							
	(ii)							

Schedule J (Form 990) 2023

## Part III Supplemental Information

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

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Schedule J (Form 990) 2023

SCHEDULE O (Form 990)	Supplemental Information to Form 990 or 990 Complete to provide information for responses to specific questions on	- <b>EZ</b>  -	OMB No. 1545-0047
Department of the Treasury Internal Revenue Service	Form 990 or 990-EZ or to provide any additional information. Attach to Form 990 or Form 990-EZ. Go to www.irs.gov/Form990 for the latest information.		Open to Public Inspection
Name of the organizatio		Employer ic	lentification number
FORM 990, PART III	, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:		
RELEVANT SERVICES	AND ADVOCATING FOR PROGRAMS AND POLICIES THAT SUPPORT		
AND STRENGTHEN CHI	LDREN AND THEIR FAMILIES. THE ORGANIZATION		
ACCOMPLISHES ITS M	ISSION THROUGH A VARIETY OF PROGRAMS AND SERVICES AS		
DESCRIBED BELOW			
FORM 990, PART III	, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:		
ORGANIZATION AND C	UR AGENCY PARTNERS. APPROXIMATELY 400 EMPLOYEES,		
MEMBERS OF THE EXT	ERNAL COMMUNITY, AND THE ORGANIZATION PARTNERS		
PARTICIPATED IN TH	E TRAININGS DURING 2023.		
FOSTER CARE/PERMAN	ENCY SERVICES		
THE ADOPTION/FOSTE	R CARE PROGRAM PROVIDES A FULL CONTINUUM OF ADOPTION,		
COUNSELING, CASE-M	ANAGEMENT, SUPPORT AND EDUCATIONAL SERVICES FOR BIRTH		
PARENTS, CHILDREN,	ADOPTIVE PARENTS AND ADULT ADOPTEES. THE PROGRAM		
ALSO PROVIDES FOST	ER CARE PLACEMENTS FOR AT-RISK INFANTS AND CHILDREN		
AGES BIRTH TO 10 Y	EARS WHO ARE IN NEED OF TEMPORARY OUT OF HOME CARE,		
THROUGH A CONTRACT	WITH THE STATE DEPARTMENT OF CHILDREN, YOUTH AND		
FAMILIES. THE PROG	RAM ALSO RECRUITS, TRAINS AND ASSISTS IN THE		
LICENSING OF FOSTE	R PARENTS.		
IN 2023, ADOPTION	HOME STUDIES WERE COMPLETED FOR TWO PROSPECTIVE		
ADOPTIVE FAMILIES.			
FOSTER CARE SERVIC	ES WERE PROVIDED TO 43 CHILDREN, 4 NEW FOSTER		
FAMILIES WERE TRAI	NED, 4 FAMILIES WERE LICENSED AND 25 PREVIOUSLY		
For Paperwork Reduct	ion Act Notice, see the Instructions for Form 990 or 990-EZ.	Schedu	ile O (Form 990) 2023

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Schedule O (Form 990) 2023 Name of the organization	Page Employer identification numbe
CHILDREN'S FRIEND AND SERVICE	05-0258819
LICENSED FAMILIES REMAINED ACTIVE, FOR A TOTAL OF 29 LICENSED FAMILIES.	
IN ADDITION, THE PROGRAM RESPONDED TO INQUIRIES FOR INFORMATION AND	
REFERRALS REGARDING ADOPTION AND FOSTER CARE RELATED ISSUES.	
THE ADOPTION SUPPORT AND PRESERVATION PROGRAM PROVIDES INTENSIVE,	
HOME-BASED COUNSELING AND CASE MANAGEMENT SERVICES TO PREVENT ADOPTION	
DISRUPTION AND PROMOTE WELL-BEING OF ADOPTIVE FAMILIES. THERE WERE 34	
FAMILIES PROVIDED WITH AGENCY-BASED SUPPORT, EDUCATION GROUPS AND	
RESPITE SERVICES. THE PROGRAM ALSO PROVIDED TRAINING FOR PROFESSIONALS	
PROVIDING ADOPTION-RELATED SERVICES.	
FOSTERING FAMILIES PROVIDES SUPPORT SERVICES FOR KINSHIP AND FOSTER	
FAMILIES. ALL REFERRALS FOR SERVICES ARE MADE THROUGH THE DEPARTMENT OF	
CHILDREN, YOUTH, AND FAMILIES (DCYF). THE GOAL IS TO ADDRESS THE NEEDS	
OF FOSTER AND KINSHIP FAMILIES WITH FOSTER CHILDREN WHO ARE AT RISK OF	
EXPERIENCING REMOVAL DURING THE DURATION OF THEIR TIME WHILE OPEN TO	
CCYF. SERVICES ARE PROVIDED IN HOME, AND INCLUDE BUT ARE NOT LIMITED	
TO: LINKAGE TO COMMUNITY RESOURCES, COURT ADVOCACY AND CASE	
CONFERENCING, INTENSIVE CASE MANAGEMENT SERVICES, PARENTING AND NURSING	
ASSESSMENT/INTERVENTION/MONITORING, MENTAL HEALTH ASSESSMENT AND	
MONITORING, AND RECREATIONAL AND GROUP INTERVENTIONS. FOSTERING	
FAMILIES PROVIDES WEEKLY TO BI-WEEKLY VISITS BASED ON THE NEED OF THE	
FAMILY AND/OR CHILD. SERVICES ARE STATEWIDE AND CAN BE ACTIVE FOR UP	
TO 15 MONTHS.	
FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:	
FAMILIES RECEIVED SERVICES THROUGH THE WIC PROGRAM.	

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Schedule O (Form 990) 2023 Name of the organization	Page 2
CHILDREN'S FRIEND AND SERVICE	05-0258819
THE FIRST CONNECTIONS PROGRAM IS A HOME-BASED OUTREACH SERVICE INTENDED	
TO PROMOTE THE HEALTH AND WELL-BEING OF MOTHERS AND THEIR NEWBORN	
CHILDREN. MOTHERS AND NEWBORNS, WITH POTENTIAL RISKS FOR HEALTHY	
DEVELOPMENT, ARE IDENTIFIED BY THE HOSPITAL WHEN THE BABY IS BORN.	
THE ORGANIZATION PROVIDES SERVICES UNDER THE FIRST CONNECTIONS PROGRAM	
IN CENTRAL FALLS, PAWTUCKET, CRANSTON AND PARTS OF PROVIDENCE. DURING	
2023, 394 NEWBORN CHILDREN RECEIVED SERVICES THROUGH THE PROGRAM.	
THE HEALTHY FAMILIES AMERICA (HFA) IS AN EVIDENCE-BASED HOME VISITING	
PROGRAM ROOTED IN THE BELIEF THAT EARLY, NURTURING RELATIONSHIPS ARE	
THE FOUNDATION FOR LIFE LONG, HEALTHY DEVELOPMENT. HFA REQUIRES THAT	
FAMILIES ARE ENROLLED PRENATALLY OR AT BIRTH AND SERVICES ARE PROVIDED	
TO FAMILIES UNTIL THE CHILD'S THIRD BIRTHDAY.	
DURING 2023, HFA PROVIDED SERVICES TO 257 PARTICIPANTS AND THEIR	
FAMILIES.	
THE NURSE FAMILY PARTNERSHIP (NFP) IS AN EVIDENCE-BASED HOME VISITING	
PROGRAM THAT AIMS TO IMPROVE THE LIVES OF AT-RISK, FIRST-TIME MOTHERS	
AND THEIR INFANTS. THE PROGRAM PAIRS THESE YOUNG WOMEN WITH SPECIALLY	
TRAINED NURSES, WHO CONDUCT HOME VISITS PRENATALLY UNTIL THE CHILD IS	
TWO YEARS OF AGE.	
DURING 2023, NFP PROVIDED SERVICES TO 187 PARTICIPANTS.	
THE ORGANIZATION PROVIDES SERVICES UNDER THE NFP PROGRAM IN PROVIDENCE,	
PAWTUCKET, CENTRAL FALLS, WEST WARWICK, WOONSOCKET AND NEWPORT.	

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Schedule O (Form 990) 2023

Schedule O (Form 990) 2023 Name of the organization	Page 2
CHILDREN'S FRIEND AND SERVICE	05-0258819
PROJECT CONNECT	
PROJECT CONNECT IS A STATEWIDE HOME-BASED INTERVENTION PROGRAMS.	
PROJECT CONNECT IS DESIGNED TO ADDRESS THE PROBLEMS OF SUBSTANCE ABUSE	
AND MENTAL HEALTH.	
THE PROGRAM WORKS WITH HIGH-RISK FAMILIES INVOLVED IN THE CHILD WELFARE	
SYSTEM. FAMILIES ARE REFERRED BY DCYF AND SERVICES ARE TAILORED TO	
MEET THEIR NEEDS. DURING 2023, 146 FAMILIES RECEIVED INTENSIVE FAMILY	
PRESERVATION SERVICES AMONGST THESE PROGRAMS.	
FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:	
FAMILIES IN THE PROGRAM ARE AT RISK FOR CHILD ABUSE, NEGLECT AND/OR	
DEPENDENCY OR DCYF INVOLVEMENT. CHILDREN IN THE PROGRAM MEET THE	
CRITERIA FOR SED OR HAVE BEEN DIAGNOSED UNDER DSM-IV OR DC: 0-3, OR ARE	
CONCLUDING A SENTENCE AT THE RHODE ISLAND TRAINING SCHOOL OR ARE	
LEAVING TEMPORARY COMMUNITY PLACEMENT.	
DURING 2023, THE ORGANIZATION SERVICED 74 FAMILIES THROUGH THE FAMILY	
CARE COMMUNITY PARTNERSHIP.	
FAMILY CHILD CARE FOOD PROGRAM	
THE FAMILY CHILD CARE FOOD PROGRAM TARGETS FAMILY CHILDCARE PROVIDERS	
IN THE CORE CITIES OF PROVIDENCE, PAWTUCKET AND CENTRAL FALLS, RHODE	
ISLAND; HOWEVER, IT IS OPEN TO ALL FAMILY CHILDCARE PROVIDERS	
STATEWIDE. OVER HALF OF THE PARTICIPANTS IDENTIFY SPANISH AS THEIR	

PRIMARY LANGUAGE. THERE WERE 132 CHILD CARE PROVIDERS THAT PARTICIPATED

IN THE FAMILY CHILD CARE FOOD PROGRAM DURING 2023.

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Schedule O (Form 990) 2023

Name of the organization

CHILDREN'S FRIEND AND SERVICE

KIDS CONNECT

KIDS CONNECT SERVICES SUPPORT CHILDREN WITH EMOTIONAL, BEHAVIORAL OR

MEDICAL NEEDS IN THEIR CLASSROOM SO THAT THEY CAN SUCCESSFULLY LEARN

AND PLAY WITH THEIR PEERS. THESE ARE CHILDREN WITH SPECIAL HEALTHCARE

NEEDS WHO ARE LIVING AT HOME OR WITH A FOSTER FAMILY AND NOW HAVE BEEN

DIAGNOSED WITH CERTAIN SIGNIFICANT PHYSICAL, DEVELOPMENTAL, BEHAVIORAL

OR EMOTIONAL CONDITIONS.

A TOTAL OF 40 CHILDREN RECEIVED KIDS CONNECT SERVICES IN 2023.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

EARLY INTERVENTION SERVICES FAMILIES AND CHILDREN WITH DEVELOPMENTAL

DELAY AND/OR RISK AND CHILDREN WITH DISABILITIES BETWEEN THE AGES OF

BIRTH TO 3 YEARS. CHILDREN RECEIVE A VARIETY OF SERVICES, MOST IN A

HOME BASED OR COMMUNITY SETTING, FROM A MULTI-DISCIPLINARY TEAM. THERE

WERE 601 CHILDREN AND THEIR FAMILIES THAT RECEIVED SERVICES THROUGH THE

PROGRAM DURING 2023.

EXPENSES \$ 2,536,538. INCLUDING GRANTS OF \$ 0. REVENUE \$ 2,422,073.

FORM 990, PART VI, SECTION B, LINE 11B:

THE FORM 990 IS PREPARED BY THE EXTERNAL AUDITORS AND REVIEWED BY

MANAGEMENT. ONCE ALL ARE SATISFIED WITH THE FORM, IT IS FINALIZED AND A

COPY IS SENT TO ALL BOARD MEMBERS, WHO ARE ASKED IF THEY HAVE ANY QUESTIONS

OR COMMENTS. IF ANY REVISIONS ARE MADE, A FINAL COPY IS SENT TO ALL BOARD

MEMBERS. THE FINALIZED VERSION OF THE 990 IS THEN SUBMITTED TO THE IRS.

FORM 990, PART VI, SECTION B, LINE 12C:

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Schedule O (Form 990) 2023		Page <b>2</b>
Name of the organization CHILDREN'S FRIEND AND SI	RVICE	Employer identification number 05-0258819
EACH YEAR THE ORGANIZATION'S CONFLICT OF INT	EREST POLICY IS PROVIDED TO ALL	·
OFFICERS, DIRECTORS AND KEY EMPLOYEES. THESE	PEOPLE ARE ASKED TO REVIEW THE	
POLICY AND SIGN A STATEMENT INDICATING THAT	THEY UNDERSTAND THE POLICY AND	
HAVE REPORTED ALL POTENTIAL CONFLICTS DURING	THE PAST YEAR IN ACCORDANCE	
WITH THE POLICY AND WILL REPORT ALL POTENTIAN	CONFLICTS DURING THE COMING	
YEAR. ALL POTENTIAL CONFLICTS ARE EVALUATED 1	BY THE BOARD TO DETERMINE IF A	
CONFLICT ACTUALLY EXISTS. IN THOSE INSTANCES	WHERE THE POTENTIAL	
TRANSACTION IS A CONFLICT, THE BOARD EXAMINE:	5 THE TRANSACTION AND A VOTE IS	
TAKEN (WITH THOSE INVOLVED RECUSING THEMSELVI	ES) AS TO WHETHER THE	
ORGANIZATION WILL ENTER INTO THE TRANSACTION		
FORM 990, PART VI, SECTION B, LINE 15:		
THE BOARD CONDUCTS A PERFORMANCE REVIEW AND I	EVALUATION OF THE PRESIDENT &	
CEO. THE REVIEW ALSO ESTABLISHES THE INDIVIDU	JAL'S COMPENSATION. THIS	
PROCESS INVOLVES THE EVALUATION OF THE INDIV.	IDUAL AND A REVIEW OF	
COMPENSATION OF COMPARABLE POSITIONS OBTAINED	) FROM COMPENSATION SURVEYS.	
THE BOARD'S DELIBERATION AND DECISION IS NOT	ED IN THE MINUTES OF THE	
MEETING.		
THE PRESIDENT & CEO ESTABLISHES THE COMPENSA	TION OF THE SENIOR MANAGEMENT	
TEAM AND REVIEWS THE PERFORMANCE EVALUATIONS	AND RECOMMENDED COMPENSATION	
WITH THE BOARD. THE EVALUATIONS AND COMPENSA	TION ARE DISCUSSED WITH THE	
BOARD ALTHOUGH NO VOTE OF APPROVAL OF THE PRI	SIDENT & CEO'S DECISION IS	
REQUIRED.		
FORM 990, PART VI, SECTION C, LINE 19:		
THE ORGANIZATION MAKES ITS GOVERNING DOCUMEN	IS (ARTICLES OF INCORPORATION	
AND BY-LAWS), ITS CONFLICT OF INTEREST POLICY	AND FINANCIAL STATEMENTS	
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Name of the organization CHILDREN'S FRIEND AND SERVICE	Employer identification numb 05-0258819
AVAILABLE UPON REQUEST. THE ORGANIZATION WILL MAIL COPIES UPON REQUEST OR	
PROVIDE COPIES TO THOSE WHO COME TO THE ADMINISTRATIVE OFFICE DURING NORMAL	
BUSINESS HOURS. THE ORGANIZATION CHARGES FOR THE COPIES IN ACCORDANCE WITH	
IRS REGULATIONS.	
FORM 990, PART XII, LINE 2C	
THE ORGANIZATION DID NOT CHANGE EITHER ITS OVERSIGHT PROCESS OR	
SELECTION PROCESS DURING THE TAX YEAR.	
· · · · · · · · · · · · · · · · · · ·	
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