



FY25 Budget Requests by Civic Organizations

Berryville-Clarke County Government Center, 2nd Floor
101 Chalmers Court, Berryville, Virginia 22611

Thursday February 22, 2024, 5:30 pm

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FY25 Budget Presentations by Civic Organizations

5:30 – 5:45 pm

- Blue Ridge Legal Services
- Seniors First
- Northwestern Community Services

CLARKE COUNTY FY 2025 BUDGET

Cash Grant Request

Use this form to request a cash grant from the Board of Supervisors for the next fiscal year. Call Nancy Warczyglowa @ 540-955-6170 with questions.

Agency Name: Blue Ridge Legal Services

Contact (name, phone, and email): John E. Whitfield, Executive Director

Phone: 540-433-1830 **Fax:** 540-433-2202

CASH GRANT:

Amount Requesting FY 25: \$1,500

Total clients served in FY 23: 2,379 Number from Clarke: 6 (Fiscal Year)

Please attach a copy of your most recent audited financial statements, including balance sheet and income/expense statement, the most recent form 990 and any additional information you feel is important.

JUSTIFICATION Please justify your request as succinctly, factually, and legibly as possible, and include all of the applicable information that is being requested.

Please see attached:

- Case for Support
- Service Graphs
- Notice Required by Federal Law
- Form 990 and 2022 Audit will be included with the email submission

**Request for Funding from the County of Clarke
Submitted on behalf of Blue Ridge Legal Services, Inc.**

1. **A copy of our 2022 audit is attached.**
2. **A copy of our 2022 IRS form 990 is attached.**
3. **Description of Funding Formula.** We have traditionally requested that each of the 26 jurisdictions within our service area contribute one dollar for each person living under the poverty line in that jurisdiction according to the most recent Census data. Based on that funding formula, the poverty data available from the U.S. Census Bureau now sets the number of Clarke County residents living below the poverty line at 1,470. Because we are loath to ask for less money than we currently receive, we are requesting level funding of \$1,500.
4. **A listing of local government contributions and requests:**

Jurisdiction	Amount contributed 23-24	Request for 24-25
Alleghany County	\$2,917.00	\$2,917.00
Augusta County	\$6,260.00*	\$6,260.00*
Bath County	\$759.00	\$759.00
Bedford County	0	\$6,830.00
Botetourt County	0	\$2,517.00
Clarke County	\$1,500.00	\$1,500.00
Craig County	0	\$478.00
Franklin County	0	\$8,106.00
Frederick County	0	\$4,591.00
Page County	\$3,988.00	\$3,988.00
Roanoke County	\$1,000.00	\$7,270.00
Rockbridge County	\$2,780.00	\$3,465.00
Rockingham County	\$2,500.00	\$7,544.00
Shenandoah County	\$1,000.00	\$4,359.00
Warren County	\$4,300.00	\$4,300.00
Buena Vista City	\$1,248.00	\$1,248.00
Covington City	\$1,235.00	\$1,235.00
Harrisonburg City	\$6,600.00	\$13,231.00
Lexington City	0	\$764.00
Roanoke City	\$21,000.00	\$21,046.00
Salem City	\$2,054.00	\$2,054.00
Staunton City	\$3,050.00*	\$3,050.00*
Waynesboro City	\$3,691.00*	\$3,691.00*
Winchester City	0	\$3,317.00

* These jurisdictions fund us through the Staunton-Augusta-Waynesboro Community Action Program (CAP-SAW).

5. Services Provided to Clarke County Citizens.

Blue Ridge Legal Services (BRLS) is a non-profit charitable law firm licensed by the Virginia State Bar to operate as the Legal Aid Society covering the Shenandoah Valley and the Roanoke Valley. We provide free legal assistance in many types of civil matters to the low-income residents of the Shenandoah Valley and the Roanoke Valley, including Clarke County. Though BRLS provides services to households whose income falls below 200% of the current federal poverty guidelines, for locality requests, our funding formula is based on the more modest figures indicated by U.S. Census data, which only includes households whose income falls below 100% of the poverty guidelines. According to 2017 census data, there are some 113,000 such persons within our service area, which stretches from Frederick County to Franklin County. Some 1,470 poor persons reside in Clarke County.

BRLS provided services to 12 low-income Clarke County residents in 2023. Of the Clarke County clients we assisted, 58% were elderly; 100% were women; and 17% were minorities. At an average cost of about \$1,000 per case, BRLS expended approximately \$12,000 in providing free legal assistance to Clarke County residents. See the attached graphs for further information about these cases.

As we have done for years, we are continuing to pursue a funding strategy that is broad-based and balanced, so that no single funding source is asked to carry more than its fair share of the financial burden. We believe that our mission of providing equal access to justice to the poor should be supported by public as well as private funding, *e.g.*, government funding and United Way and individual donations. It should involve volunteer *pro bono* work by private attorneys as well as paid staff. (We receive donated services from volunteer lawyers of over \$400,000 each year.) Our government funding should not be exclusively from the federal government; instead, our public support should be from all levels of government – federal, state, and local. (We receive financial support from the Commonwealth of Virginia as well as federal funding.) Finally, we believe that all of the localities in our service area should be asked to support our services financially, so that the burden is borne equitably among them. We receive support from the majority of jurisdictions within our service area.

Equal access to justice is one of the most fundamental and compelling needs of the poor, particularly in matters that affect their rights to shelter, medical care, family relationships, and basic subsistence. Yet, while the state guarantees legal counsel to the poor when accused of criminal wrongdoing, it does not do so for the much larger number of the poor who face serious legal crises that do not involve criminal wrongdoing. Blue Ridge Legal Services, like the 11 other legal aid societies that cover the Commonwealth of Virginia, was created to try to fill that troubling void.

In order to maintain our capacity to meet the most pressing civil legal needs of the poor in Clarke County and throughout the Shenandoah Valley and Roanoke Valley, BRLS is requesting very modest grants from the jurisdictions within its service area. BRLS is again requesting an annual contribution of only \$1,500.00 from Clarke County, which represents no increase from the City's current contribution to our agency. For further information regarding BRLS' services, please visit our website at www.brls.org.

6. A history of salary and benefit increases granted by BRLS for each of the last 3 years.

- **2021:** We provided a 5% increase in salaries, with no increase in benefits in 2021.
- **2022:** We provided an 8% increase in salaries, with no increase in benefits in 2022.
- **2023:** We provided an 5.5% increase in salaries, with no increase in benefits in 2023.

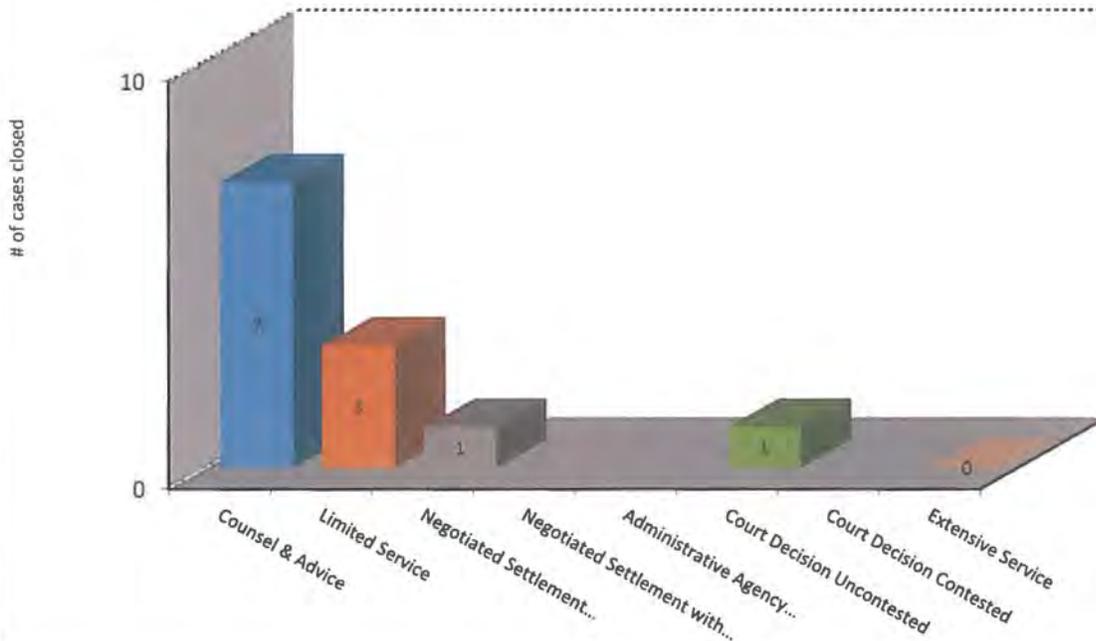
Note that this salary increase was funded entirely by an appropriation from the Virginia General Assembly specifically earmarked for legal aid salary increases.

In summary, over this 3-year period, salary increases averaged 6% annually.

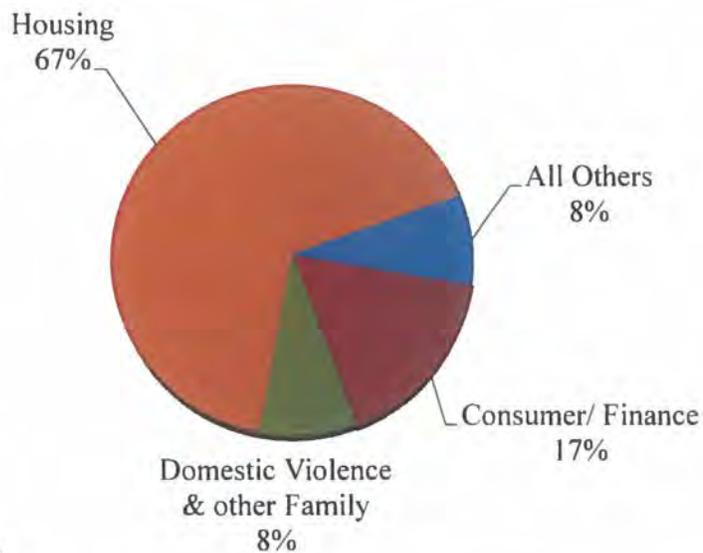
7. An e-mail address for future budget correspondence.

jwhitfield@brls.org

Legal Aid Provided to Clarke County Residents in 2023



Types of Legal Problems Handled for Clarke County Residents in 2023



Total Cases Closed = 12

NOTICE REQUIRED BY FEDERAL LAW

Blue Ridge Legal Services, Inc. is funded in part by the Legal Services Corporation (LSC). As a condition of the funding it receives from LSC, it is restricted from engaging in certain activities in all of its legal work--including work supported by other funding sources. Blue Ridge Legal Services may not expend any funds for any activity prohibited by the Legal Services Corporation Act, 42 U.S.C. §2996 *et seq.* or by Public Law 104-134. Public Law 104-134 §504(d) requires that notice of these restrictions be given to all funders of programs funded by the Legal Services Corporation. For a copy of these laws or for any other information or clarifications, please contact John E. Whitfield, Executive Director of Blue Ridge Legal Services, Inc.

BLUE RIDGE LEGAL SERVICES, INC.

**Financial Statements
and
Accompanying Information
for the year ended
December 31, 2022
(with comparative financial information
for the year ended December 31, 2021)**

BLUE RIDGE LEGAL SERVICES, INC.

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Frank Barcalow CPA, P.L.L.C.
Certified Public Accountant

Independent Auditor's Report

The Board of Directors
Blue Ridge Legal Services, Inc.
Harrisonburg, Virginia

Opinion

We have audited the accompanying financial statements of Blue Ridge Legal Services, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Blue Ridge Legal Services, Inc. as of December 31, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Blue Ridge Legal Services, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

Exercise professional judgment and maintain professional skepticism throughout the audit.

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

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

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

Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Blue Ridge Legal Services, Inc.'s ability to continue as a going concern for a reasonable period of time.

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

Report on Summarized Comparative Information

We have previously audited the Blue Ridge Legal Services Inc.'s 2021 financial statements, and our report dated March 21, 2022, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2021, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matters

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 30, 2023, on our consideration of Blue Ridge Legal Services, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Blue Ridge Legal Services, Inc.'s internal control over financial reporting and compliance.

Frank Barcalow CPA, P.L.L.C.

Frank Barcalow CPA, P.L.L.C.
Richmond, Virginia
March 30, 2023

BLUE RIDGE LEGAL SERVICES, INC.

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Statement of Financial Position

December 31, 2022

(With Comparative Financial Information for the Year Ended December 31, 2021)

Assets	<u>2022</u>	<u>2021</u>
Current Assets		
Cash	\$ 1,121,389	\$ 891,198
Cash in escrow, client deposits	3,520	9,590
Certificates of deposits	208,074	207,364
Accounts receivables	154,260	307,467
Prepaid expenses	3,710	3,722
Total current assets	<u>1,490,953</u>	<u>1,419,341</u>
Property and equipment		
Land	6,724	6,724
Building and improvements	134,125	134,125
Furniture, fixtures and equipment	242,222	242,222
Furniture, fixtures and equipment - Non LSC	49,941	49,941
Law library	18,695	18,695
	<u>451,707</u>	<u>451,707</u>
Less accumulated depreciation	377,813	371,646
Non-LSC depreciation	49,941	49,941
	<u>427,754</u>	<u>421,587</u>
Total property and equipment	<u>23,953</u>	<u>30,120</u>
Other assets		
Lease right of use	314,300	-
Deposits	5,397	5,397
Total other assets	<u>319,697</u>	<u>5,397</u>
Total assets	<u>\$ 1,834,603</u>	<u>\$ 1,454,858</u>
Liabilities and net assets		
Current liabilities		
Accounts payable	\$ 28,806	\$ 23,647
Accrued annual leave	109,882	136,271
Deferred revenue	31,970	76,882
Deferred revenue - LSC	6,817	-
Lease liabilities - short term	76,388	-
Client deposits	3,520	9,590
Total current liabilities	<u>257,383</u>	<u>246,390</u>
Other liabilities		
Lease liabilities	237,912	-
Net assets		
Without donor restrictions	1,339,308	1,208,468
With donor restrictions	-	-
Total net assets	<u>1,339,308</u>	<u>1,208,468</u>
Total liabilities and net assets	<u>\$ 1,834,603</u>	<u>\$ 1,454,858</u>

See notes to financial statements.

BLUE RIDGE LEGAL SERVICES, INC.

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Statement of Activities

For the Year Ended December 31, 2022

(With Summarized Financial Information for the Year Ended December 31, 2021)

	2022			2021
	Without Donor Restrictions	With Donor Restrictions	Total	Total
Support and revenue				
Federal grants	\$ -	\$ 1,672,878	\$ 1,672,878	\$ 1,635,511
State grants	977,067	-	977,067	911,799
Other support	447,365	-	447,365	555,714
Investment income	6,930	-	6,930	3,046
Donated services	683,419	-	683,419	749,318
Contributions	261,896	-	261,896	159,562
	<u>2,376,677</u>	<u>1,672,878</u>	<u>4,049,555</u>	<u>4,014,950</u>
Net assets released from expiration of time or purpose restrictions	<u>1,672,878</u>	<u>(1,672,878)</u>	<u>-</u>	<u>-</u>
Total support and revenue	<u>4,049,555</u>	<u>-</u>	<u>4,049,555</u>	<u>4,014,950</u>
Expenses				
Program service				
Legal assistance	3,553,418	-	3,553,418	3,642,411
Support services				
Management and general	311,810	-	311,810	319,104
Fund-raising expenses	53,487	-	53,487	47,582
	<u>3,918,715</u>	<u>-</u>	<u>3,918,715</u>	<u>4,009,097</u>
Total expenses	<u>3,918,715</u>	<u>-</u>	<u>3,918,715</u>	<u>4,009,097</u>
Change in net assets	130,840	-	130,840	5,853
Net assets at beginning of year	<u>1,208,468</u>	<u>-</u>	<u>1,208,468</u>	<u>1,202,615</u>
Net assets at end of year	\$ <u><u>1,339,308</u></u>	\$ <u><u>-</u></u>	\$ <u><u>1,339,308</u></u>	\$ <u><u>1,208,468</u></u>

See notes to financial statements.

**Statement of Functional Expenses
For the Year Ended December 31, 2022
(With Comparative Financial Information for the Year Ended December 31, 2021)**

12/31/2022	<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising Expenses</u>	<u>Total Expenses</u>
Lawyer wages	\$ 1,246,521	\$ 139,074	\$ 5,151	\$ 1,390,746
Paralegal wages	52,596	-	-	52,596
Non-legal wages	629,139	73,708	34,151	736,998
Donated services and equipment	683,419	-	-	683,419
Employee benefits	616,896	68,090	12,577	697,563
Travel	21,212	515	285	22,012
Rent	70,864	7,874	-	78,738
Utilities and telephone	46,193	5,168	325	51,686
Office supplies, postage and printing	31,412	3,601	998	36,011
Advertising	2,073	-	-	2,073
Insurance	14,251	958	-	15,209
Professional dues	25,017	-	-	25,017
Repairs and maintenance	35,816	1,585	-	37,401
Litigation expense	566	-	-	566
Equipment rental	5,292	658	-	5,950
Training and conferences	6,689	-	-	6,689
Independent contracts	16,369	8,548	-	24,917
Library materials	37,859	-	-	37,859
Miscellaneous	5,586	1,511	-	7,097
Depreciation	5,648	520	-	6,168
Total expenses	<u>\$ 3,553,418</u>	<u>\$ 311,810</u>	<u>\$ 53,487</u>	<u>\$ 3,918,715</u>

12/31/2021	<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising Expenses</u>	<u>Total Expenses</u>
Lawyer wages	\$ 1,316,448	\$ 146,751	\$ 4,315	\$ 1,467,514
Paralegal wages	48,515	1,511	-	50,026
Non-legal wages	593,378	69,554	30,114	693,046
Donated services and equipment	749,318	-	-	749,318
Employee benefits	624,904	69,701	11,017	705,622
Travel	19,185	1,251	485	20,921
Rent	71,691	7,966	-	79,657
Utilities and telephone	58,807	6,607	654	66,068
Office supplies, postage and printing	31,563	3,618	997	36,178
Advertising	1,494	-	-	1,494
Insurance	13,576	1,507	-	15,083
Professional dues	16,409	-	-	16,409
Repairs and maintenance	18,270	2,031	-	20,301
Litigation expense	2,774	-	-	2,774
Equipment rental	2,926	325	-	3,251
Training and conferences	3,450	-	-	3,450
Independent contracts	16,372	6,514	-	22,886
Library materials	28,026	-	-	28,026
Miscellaneous	19,754	1,151	-	20,905
Depreciation	5,551	617	-	6,168
Total expenses	<u>\$ 3,642,411</u>	<u>\$ 319,104</u>	<u>\$ 47,582</u>	<u>\$ 4,009,097</u>

Statement of Cash Flows

For the Year Ended December 31, 2022

(With Comparative Financial Information for the Year Ended December 31, 2021)

Cash flows from operating activities	<u>2022</u>	<u>2021</u>
Change in net assets	\$ 155,860	\$ 5,853
Adjustments to reconcile increase (decrease) in net assets to net cash provided by (used by) operating activities		
Depreciation	6,168	6,168
(Increase) decrease in accounts receivables	153,207	(113,792)
(Increase) decrease in prepaid expenses	13	71
Increase (decrease) in accounts payable	5,157	6,320
Increase (decrease) in deferred revenue	(63,115)	(529)
Increase (decrease) in accrued vacation	<u>(26,389)</u>	<u>21,215</u>
 Net cash provided by (used in) operations	 <u>230,901</u>	 <u>(74,694)</u>
 Cash flows provided by (used in) investing activities		
Additions to investments	(710)	(433)
Additions to property and equipment	<u>-</u>	<u>-</u>
 Net cash provided by (used in) investing activities	 <u>(710)</u>	 <u>(433)</u>
 Net increase (decrease) in cash and cash equivalents	 230,191	 (75,127)
 Cash and cash equivalents, beginning of year	 <u>891,198</u>	 <u>966,325</u>
 Cash and cash equivalents, end of year	 \$ <u><u>1,121,389</u></u>	 \$ <u><u>891,198</u></u>

See notes to financial statements.

Notes to Financial Statements December 31, 2022

Note 1 - Summary of significant accounting policies

Nature of activities

Blue Ridge Legal Services, Inc. is a non-profit corporation organized for the purpose of providing legal assistance in noncriminal proceedings or matters to persons financially unable to afford legal assistance in the western Virginia areas. The corporation is funded primarily by grants from the Legal Services Corporation (LSC), a non-profit organization established by Congress to administer a nationwide legal assistance program, Legal Services Corporation of Virginia, a non-profit organization at the state level, contributions from the local government units within the Corporation's service area, and from various other grants and contributions.

Promises to give

Contributions are recognized when the donor makes a promise to give to the Corporation that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in donor restricted net assets.

The Corporation uses the allowance method to determine uncollectible unconditional contributions receivable. Historically, there have not been significant differences between the amounts allocated and collected, accordingly, no provision has been made for uncollectible amounts.

Basis of presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles. Under generally accepted accounting principles of the United States, the Corporation is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions - net assets available for use in general operations and net assets with donor restrictions - donor imposed restrictions are temporary in nature such as those that will be met by the passage of time or other events specified by the donor.

Estimates

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

Cash equivalents

For purposes of the Statement of Cash Flows, the Corporation considers highly liquid debt instruments purchased with an original maturity date of three months or less to be cash equivalents.

Investments

Investments are in certificate of deposits for one year or less and have readily determinable fair values and all investments are reported at their fair values which also approximate cost.

**Notes to Financial Statements
December 31, 2022**

Note 1 - Summary of significant accounting policies (continued)

Grant and contract support

The Corporation recognizes grants from LSC as support on a straight-line basis over the grant period. Any grant remaining unexpended at the end of an accounting period is recorded in the LSC net assets balance. In accordance with normal LSC policies, the Corporation may use unspent funds in future periods as long as expenses incurred are in compliance with specified terms of the LSC grant, as defined. LSC may, at its discretion, request reimbursement for expenses or return of grants, or both, as a result of noncompliance by the Corporation with the terms of the grant. In addition, if the Corporation terminates its LSC grant activities, all unexpended amounts are to be returned to LSC.

The Corporation receives greater than 10% of its grant revenue from each of the following grantors:

Legal Services Corporation	30 %
Legal Services Corporation of Virginia	31 %

Grants are restricted by virtually all funding sources as to geographic region in which they may be spent. In addition, certain funding sources also restrict the purpose for which their grant may be used.

Donated services

The Corporation recognizes donated services as support. Donated services represent the involvement of attorneys and paralegals in the delivery of free legal assistance to eligible clients in conjunction with the Private Attorney Involvement program. A matching expense is also recorded. The value of the donated services is recorded at approximate market value. Other in-kind contributions are recorded when received at fair value as income and expense.

Property and equipment

Property, plant and equipment are stated at cost, if purchased, and at fair value at date of receipt, if donated. Expenditures of \$5,000 or more for acquisition, renewals and betterments are capitalized, whereas maintenance and repair costs are charged to expense as incurred. When properties are retired or otherwise disposed of, the appropriate accounts are relieved of costs and accumulated depreciation and any resultant gain or loss is credited or charged to operations. The Legal Services Corporation has a reversionary interest in assets purchased with contract funds; therefore, proceeds from sales of property and equipment may be transferred to Legal Services Corporation net assets to be used for general program purposes.

Depreciation of property and equipment is provided using the straight-line method over the estimated useful lives of the related assets. Useful lives range from 25 years for buildings, 5 to 10 years for furniture, fixtures and equipment, 5 to 25 years for leasehold improvements.

The Corporation capitalized the original cost of the books, reference materials, and multiple volume sets of law books which make up the law library. All updates are expensed as incurred. The Corporation estimates the salvage value of its law library at \$5,000 with a useful life of 12 years.

Deferred Revenue

Deferred revenue represents revenues collected but not earned as of year end. If a program is conducted over a fiscal year end, deferred revenue is recorded for all revenue related to programs predominately conducted in the next fiscal year.

**Notes to Financial Statements
December 31, 2022**

Note 1 - Summary of significant accounting policies (concluded)

Functional expenses

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include occupancy, depreciation, and amortization, salaries and wages, benefits, payroll taxes, professional services, office expenses, information technology, interest, insurance, and other expenses, which are allocated on funding basis. Any expenses that can be identified to a funding source are directly charged to appropriate grant.

Advertising

The Corporation expenses advertising costs as incurred, expense for the current year was \$2,073.

Income taxes

The Corporation is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. The corporation is also exempt from Virginia income taxes and, therefore, has made no provision for the federal or Virginia income taxes. In addition, the Internal Revenue Service has determined that the corporation is not a "private foundation" within the meaning of Section 509(a) of the Code. The Corporation's income tax returns are potentially subject to examination by the Internal Revenue Service generally for three years after being filed. The Corporation has no uncertain tax positions for the current year or prior year.

Net Assets

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The governing board has designated, from net assets without donor restrictions, net assets for an operating reserve and board-designated endowment.

Net Assets With Donor Restrictions – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity.

Note 2 - Property and equipment accumulated depreciation

A summary of property and equipment accumulated depreciation follows:

	<u>2022</u>	<u>2021</u>
Building and improvements	\$ 133 021	\$ 131 227
Furniture, fixtures, library and equipment	<u>294 733</u>	<u>290 360</u>
	<u>\$ 427 754</u>	<u>\$ 421 587</u>

Depreciation expense aggregated \$6,168 in the current year.

**Notes to Financial Statements
December 31, 2022**

Note 3 - Private Attorney Involvement (PAI)

The Corporation devoted over twelve and one-half percent (12.5%) of its current LSC annualized basic field grant toward the involvement of private attorneys in providing legal services.

Below is a summary of PAI support and expenses for the year ended December 31, 2022:

LSC basic field grant		\$1 011 891
LSC-PAI requirement		<u>12.5%</u>
Total LSC support for PAI		126 486
Total PAI expenses	823 665	
Less donated services	<u>683 419</u>	
Total net expenditures for PAI		<u>140 246</u>
Meets PAI requirement		<u>\$(13 760)</u>

Note 4 - Concentration of funding

Blue Ridge Legal Services, Inc. is funded primarily through grants from Legal Services Corporation and Legal Services Corporation of Virginia. The following information summarizes the Corporation’s grant and contract activity during the current year:

<u>Description</u>		<u>Support</u>
Legal Service Corporation of Virginia (LSCV) State	\$	<u>977 067</u>
Federal awards		
Valley Program (Title III-Older Americans Act)	\$	14 291
Legal Service Corporation of Virginia - ARPA		63 432
Shenandoah Area (Title III-Older Americans Act)		4 211
Local Office on Aging - Roanoke (Title III-Older Americans Act)		13 131
Department of Justice - VOCA Grant		363 548
Department of Justice - ARPA VOCA Grant		16 101
CDBG		45 834
HOME		126 404
Legal Services Corporation		<u>1 025 926</u>
Total federal support	\$	<u>1 672 878</u>

**Notes to Financial Statements
December 31, 2022**

Note 4 - Concentration of funding (concluded)

Other grants and contributions		
City of Harrisonburg	\$	9 800
Clarke County		1 500
Rockbridge County		2 780
Rockingham County		2 500
City of Roanoke		21 023
Warren County		4 300
Roanoke County		1 000
Bath County		759
Alleghany County		2 917
Page County		3 988
City of Salem		2 054
Shenandoah County		1 000
City of Covington		1 235
City of Buena Vista		1 248
Other income		341 399
United Way agencies		<u>49 862</u>
Total support from other grants and contributions	\$	<u><u>447 365</u></u>

Note 5 - Net assets with donor restrictions

There were no net assets with donor restrictions as of December 31, 2022.

Net assets with donor restrictions released due to purpose totaled \$1,672,878 and consisted of revenue received from federal funding.

Note 6 - Concentration of credit risk

Financial instruments which potentially subject the Corporation to concentration of credit risk consist principally of cash and unsecured receivables. Cash accounts are maintained in several financial institutions in western Virginia. Accounts at each institution are insured by the Federal Deposit Insurance Corporation up to \$250,000 for the current year and prior year. Balances may at times exceed the insured maximum, but management believes there is no significant credit risk. Management believes there is no significant credit risk for accounts receivables because of close monitoring.

Note 7 - Comparative amounts

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the organization’s financial statements for the year ended December 31, 2021, from which the summarized information was derived.

**Notes to Financial Statements
December 31, 2022**

Note 8 - Pension plan

The Corporation established in 1997 a defined contribution pension plan covering substantially all employees which qualifies under Section 403(b) of the Internal Revenue Code, in which employees may elect to have amounts withheld from their salaries and invested in tax deferred annuities. The Corporation contributed \$114,940 to the plan in the current year. The Corporation shall determine, in its sole discretion, the amount of employer contributions to be made to the plan.

Note 9 - Net assets balances

Blue Ridge Legal Services, Inc. may carryforward 20% of its LSCV support and 10% of its LSC support from the present contracts to the next immediate fiscal year. Balances greater than the above have to be approved by the funding source. There were no amounts over the maximum net assets allowed for the current year.

Note 10 - Fair value measurements

The Corporation records fair value adjustments to certain assets and liabilities and determines fair value disclosures. The fair value of certain assets and liabilities is an exit price, representing the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants. Three levels of the fair value hierarchy under this standard based on these three types of inputs are as follows:

Level 1 - Valuation is based on quoted prices in active markets for identical assets and liabilities.

Level 2 - Valuation is based on observable inputs including quoted prices in active markets for similar assets and liabilities, quoted prices for identical or similar assets and liabilities in less active markets, and model-based valuation techniques for which significant assumptions can be derived primarily from or corroborated by observable data in the market.

Level 3 - Valuation is based on model-based techniques that use one or more significant inputs or assumptions that are unobservable in the market.

All liabilities and investments were measured at fair value by level one valuation, because they generally provide the most reliable evidence of fair value.

Note 11 - Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, comprise the following:

	<u>2022</u>	<u>2021</u>
Cash and cash equivalents	\$ 1 121 389	\$ 966 325
Certificates of deposits	208 074	206 959
Accounts receivable	<u>154 260</u>	<u>193 675</u>
Less: donor restrictions	<u>-</u>	<u>85 692</u>
	<u>\$ 1 483 723</u>	<u>\$ 1 281 267</u>

**Notes to Financial Statements
December 31, 2022**

Note 12 - Commitments

In February 2016, the FASB issued ASU 2016-02 – Leases (Topic 842). The update requires that all leasing activity with initial terms in excess of twelve months be recognized on the statement of financial position with a right of use asset and a lease liability. The standards require entities to classify leases as either a finance or operating lease based upon the contractual terms. Lessees record a right of use asset with a corresponding liability based on the net present value of rental payments. The Organization adopted the standard during 2022, under the modified retrospective approach. For prior periods, The Organization elected a package of practical expedients that together allows an entity to not reassess (i) whether a contract is or contains a lease, (ii) lease classification and (iii) direct costs. The adoption of Topic 842 resulted in the recording of an operating right of use asset and corresponding liability on the Organization’s Statement of Financial Condition.

The Corporation leases its Winchester office space under a ten year lease ending in 2029.

The Staunton offices are rented at \$725 per month under a three year lease.

The Roanoke office signed a five-year lease in 2020 for office space with a payment of \$2,075 per month. There is a clause in the Roanoke lease if funding is cut by 40% or more the Corporation may give three months notice and be released from the remainder of the lease contract.

The Lexington office operates under a three year lease ending December 31, 2022 with minimum monthly lease payment of \$1,100 with a clause to renew for another 12 months. There is a clause in the Lexington lease if funding is reduced by 20% or more the lease may be terminated.

Total future minimum monthly lease payments are as follows:

2023	\$	76 388
2024		77 304
2025		60 562
2026		40 751
2027		41 158
Thereafter		<u>72 980</u>
		369 143
Discount	(<u>54 843)</u>
Total	\$	<u>314 300</u>

Rental expense under these leases totaled \$78,738 in the current year.

Note 13 - Subsequent events

In preparing these financial statements, the Corporation has evaluated events and transactions for potential recognition or disclosure through March 30, 2023 the date the financial statements were issued.

Accompanying Information

BLUE RIDGE LEGAL SERVICES, INC.

**Statement of Support, Revenue, and Expenses
For the Year Ended December 31, 2022**

(With Summarized Financial Information for the Year Ended December 31, 2021)

	2022							2022 Total	2021 Total
	Legal Services Corporation			Unrestricted			Property and Equipment		
	Basic	PAI	TIG Grants	Legal Services Corporation of Virginia	United Way	Other			
Support and revenue									
Grants and contracts	\$ 885,405	\$ 126,486	14,035	\$ 1,040,499	\$ 47,813	\$ 886,760	\$ -	\$ 3,000,998	\$ 2,895,745
Investment income	965	-	-	-	-	5,965	-	6,930	3,046
Donated services and equipment	-	683,419	-	-	-	-	-	683,419	749,318
Contributions	-	-	-	-	-	261,896	-	261,896	159,562
Other income	-	-	-	-	-	96,312	-	96,312	207,279
Total support and revenue	886,370	809,905	14,035	1,040,499	47,813	1,250,933	-	4,049,555	4,014,950
Expenses									
Lawyer wages	299,772	18,414	1,072	506,125	35,976	529,387	-	1,390,746	1,467,514
Paralegal wages	17,159	-	-	24,602	-	10,835	-	52,596	50,026
Non-legal wages	182,512	74,811	7,420	154,049	3,391	314,815	-	736,998	693,046
Donated services and equipment	-	683,419	-	-	-	-	-	683,419	749,318
Employee benefits	246,785	31,542	315	264,548	5,701	148,672	-	697,563	705,622
Travel	7,131	428	-	9,375	216	4,862	-	22,012	20,921
Rent	31,233	4,600	-	27,548	332	15,025	-	78,738	79,657
Utilities and telephone	16,203	3,588	-	15,906	263	15,726	-	51,686	66,068
Office supplies, postage and printing	12,959	3,628	-	9,416	311	9,697	-	36,011	36,178
Advertising	489	-	-	1,318	30	236	-	2,073	1,494
Insurance	5,762	693	-	6,551	-	2,203	-	15,209	15,083
Professional dues	7,794	-	-	5,787	21	11,415	-	25,017	16,409
Repairs and maintenance	12,245	-	5,057	14,410	164	5,525	-	37,401	20,301
Litigation expense	-	542	-	-	12	12	-	566	2,774
Equipment rental	2,852	-	-	1,479	32	1,587	-	5,950	3,251
Training and conferences	4,712	-	-	1,306	80	591	-	6,689	3,450
Independent contracts	7,130	1,500	-	8,921	1,004	6,362	-	24,917	22,886
Library materials	16,883	-	-	15,609	231	5,136	-	37,859	28,026
Miscellaneous	989	500	171	1,329	49	4,059	-	7,097	20,905
Depreciation	-	-	-	-	-	-	6,168	6,168	6,168
Total expenses	872,610	823,665	14,035	1,068,279	47,813	1,086,145	6,168	3,918,715	4,009,097
Change in net assets	13,760	(13,760)	-	(27,780)	-	164,788	(6,168)	130,840	5,853
Net assets at beginning of year	-	-	-	146,157	-	1,032,191	30,120	1,208,468	1,202,615
Add (deduct) acquisition of property	-	-	-	-	-	-	-	-	-
Transfers	(13,760)	13,760	-	-	-	-	-	-	-
Net assets at end of year	\$ -	\$ -	-	\$ 118,377	\$ -	\$ 1,196,979	\$ 23,952	\$ 1,339,308	\$ 1,208,468

BLUE RIDGE LEGAL SERVICES, INC.

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2022

<u>Federal Grantor/Pass-Through Grantor/ Program</u>	<u>Federal Catalog Number</u>	<u>Federal Expenditures</u>
Legal Services Corporation		
Basic field grant	09. 447081	\$ 1 011 891
TIG grants	09. 447081	14 035
Department of Justice		
Crime Victim Assistance	16.575	379 649
Department of Treasury		
Coronavirus State and Local Fiscal Recovery Funds	21.027	109 266
Pass-through from Virginia Department of Housing and Community Development - HOME grant	21.023	126 404
U.S. Department of Health and Human		
Pass-through from Department on Aging Title III	93.282	<u>31 633</u>
Total Expenditures of Federal Awards		\$ <u>1 672 878</u>

The accompanying notes are an integral part of this schedule.

**Notes to the Schedule of Expenditures of Federal Awards
December 31, 2022**

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Blue Ridge Legal Services, Inc. under programs of the federal government for the year ended December 31, 2022. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and Legal Services Corporation Audit Guide and Compliance Supplements. Because the Schedule presents only a selected portion of the operations of Blue Ridge Legal Services, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of Blue Ridge Legal Services, Inc.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* or OMB Circular A-122, *Cost Principles for Non-profit Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Blue Ridge Legal Services, Inc. has elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Note 3 - Reconciliation to the financial statements

A reconciliation between the schedule of functional expenses and the schedule of expenditures of federal awards is a follows:

Total program expenses	\$ 3 918 715
Less non-federal award program expenses:	<u>2 245 837</u>
Total federal expenditures per the Schedule of Expenditures of Federal Awards	<u><u>\$ 1 672 878</u></u>

Independent Auditor’s Report on Internal Control Over the Financial Reporting and On Compliance and Other Matters Based On An Audit of Financial Statements Performed In Accordance with *Government Auditing Standards*

Board of Directors
Blue Ridge Legal Services, Inc.
Harrisonburg, Virginia

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Blue Ridge Legal Services, Inc. (a non-profit organization), which comprise the statement of financial position as of December 31, 2022, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and issued our report thereon dated March 30, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Blue Ridge Legal Services, Inc.’s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Blue Ridge Legal Services, Inc.’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization’s internal control.

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Frank Barcalow CPA, P.L.L.C.

Frank Barcalow CPA, P.L.L.C.
Richmond, Virginia
March 30, 2023

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

Board of Directors
Blue Ridge Legal Services, Inc.
Harrisonburg, Virginia

**Report on Compliance for Each Major Federal Program
Opinion on Each Major Federal Program**

We have audited Blue Ridge Legal Services, Inc.’s compliance with the types of compliance requirements identified as subject to audit in the *OMB Circular Compliance Supplement and Legal Services Corporation Audit Guide and Compliance Supplements* that could have a direct and material effect on each of Blue Ridge Legal Services, Inc.’s major federal programs for the year ended December 31, 2022. Blue Ridge Legal Services, Inc.’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, Blue Ridge Legal Services, Inc.’s complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Blue Ridge Legal Service, Inc.’s federal programs.

Auditor’s Responsibilities for the Audit of Compliance

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Blue Ridge Legal Service, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Blue Ridge Legal Service, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Blue Ridge Legal Service, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

Frank Barcalow CPA, P.L.L.C.

Frank Barcalow CPA, P.L.L.C.

Richmond, Virginia

March 30, 2023

**Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2022**

A - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:		<u>Unmodified</u>
Internal control over financial reporting:		
Material weakness(es) identified?	_____yes	<u> X </u> no
Significant deficiency(ies) identified?	_____yes	<u> X </u> none reported
Noncompliance material to financial statements noted?	_____yes	<u> X </u> no

Federal Awards

Internal control over major programs:		
Material weakness(es) identified?	_____yes	<u> X </u> no
Significant deficiency(ies) identified?	_____yes	<u> X </u> none reported

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

Any audit findings disclosed that are required to be reported
in accordance with section 2 CFR-200.516(a) _____yes X no

Identification of major programs:

<u>Name of federal program</u>	<u>C DFA Number</u>
Legal Services Corporation	
Basic Field Grant recipient # 447081	9.447081

Dollar threshold used to distinguish between Type A
and Type B Programs 750,000

Auditee qualified as low risk? _____yes X no

B. Findings - financial statement audit

None

C. Findings and questioned costs - major federal awards programs audit

None

EXTENDED TO NOVEMBER 15, 2023

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form 990

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

2022

Department of the Treasury Internal Revenue Service

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

Open to Public Inspection

A For the 2022 calendar year, or tax year beginning and ending
B Check if applicable:
C Name of organization: BLUE RIDGE LEGAL SERVICES, INC.
D Employer identification number: 54-1048944
E Telephone number: (540) 433-1830
G Gross receipts \$: 3,366,136.
H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
I Tax-exempt status: X 501(c)(3)
J Website: WWW.BRLS.ORG
K Form of organization: X Corporation
L Year of formation: 1977
M State of legal domicile: VA

Part I Summary

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 1 Briefly describe the organization's mission... TO PROVIDE LEGAL ASSISTANCE TO POOR; 2-7a Governance; 8-12 Revenue; 13-19 Expenses; 20-22 Net Assets or Fund Balances.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.
Sign Here: JOHN WHITFIELD, EXECUTIVE DIRECTOR
Preparer: FRANK BARCALOW, FRANK BARCALOW CPA, P.L.L.C.

May the IRS discuss this return with the preparer shown above? See instructions. X Yes No

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: BLUE RIDGE LEGAL SERVICES IS A NON-PROFIT CORPORATION ORGANIZED FOR THE PURPOSE OF PROVIDING LEGAL ASSISTANCE IN NON-CRIMINAL PROCEEDINGS TO PERSONS FINANCIALLY UNABLE TO AFFORD LEGAL ASSISTANCE IN THE WESTERN VIRGINIA AREAS.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [X] No If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [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 services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 2,869,999. including grants of \$) (Revenue \$) BLUE RIDGE LEGAL SERVICES CLOSED 2,556 CASES FOR LOW-INCOME CLIENTS IN 2022. IN CASES INVOLVING ON-GOING REPRESENTATION, WE FULLY ACHIEVED OUR CLIENTS' GOALS IN 87% OF THE CASES, AND PARTIALLY ACHIEVED THEM IN ANOTHER 11%. WE ACHIEVED 2,842 OUTCOMES FOR 2,556 CLIENTS THAT BENEFITED 6,382 LOW-INCOME PEOPLE, INCLUDING AFFIRMATIVE LUMP SUM RECOVERIES OF \$1,028,306; AFFIRMATIVE MONTHLY RECOVERIES OF \$42,705; AVOIDANCE OF \$1,535,256 IN LUMP SUM DEBTS OR DAMAGES; AND AVOIDANCE OF \$33,644 IN MONTHLY OBLIGATIONS.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe on Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 2,869,999.

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Yes, No. Rows include questions 1 through 21 regarding organizational requirements and financial reporting.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 22 through 38 regarding grants, compensation, tax-exempt bonds, excess benefits, and other IRS filings.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, and backup withholding rules.

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

Table with columns for question number, question text, and Yes/No columns. Includes questions 2a through 17 regarding employee counts, tax returns, unrelated business income, foreign accounts, prohibited transactions, and charitable contributions.

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

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year (18); 1b Enter the number of voting members included on line 1a, above, who are independent (18); 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? (X); 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? (X); 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? (X); 5 Did the organization become aware during the year of a significant diversion of the organization's assets? (X); 6 Did the organization have members or stockholders? (X); 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? (X); 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? (X); 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? (X); b Each committee with authority to act on behalf of the governing body? (X); 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O (X).

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? (X); 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? (X); 11b 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 (X); 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? (X); 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done (X); 13 Did the organization have a written whistleblower policy? (X); 14 Did the organization have a written document retention and destruction policy? (X); 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? a The organization's CEO, Executive Director, or top management official (X); b Other officers or key employees of the organization (X); If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.; 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? (X); 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed VA
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. [] Own website [] Another's website [X] Upon request [] Other (explain on Schedule O)
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records
THE ORGANIZATION - (540) 433-1830
P.O. BOX 551, HARRISONBURG, VA 22803

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) MATHEW E. BASS BOARD MEMBER	0.50	X					0.	0.	0.	
(2) DR. ARTHUR J. HAMILTON SECRETARY/TREASURER	0.50	X		X			0.	0.	0.	
(3) KATHLEEN L. WRIGHT BOARD VICE PRESIDENT	0.50	X		X			0.	0.	0.	
(4) GRANT D. PENROD BOARD PRESIDENT	0.50	X		X			0.	0.	0.	
(5) RACHEL THOMPSON BOARD MEMBER	0.50	X					0.	0.	0.	
(6) PROF. C. ELIZABETH BELMONT BOARD MEMBER	0.50	X					0.	0.	0.	
(7) HUGH B. WELLONS BOARD MEMBER	0.50	X					0.	0.	0.	
(8) SHIIMAYNE BROWN BOARD MEMBER	0.50	X					0.	0.	0.	
(9) CHRISTOPHER S. DADAK BOARD MEMBER	0.50	X					0.	0.	0.	
(10) MALLORY DOUGLAS BOARD MEMBER	0.50	X					0.	0.	0.	
(11) LAURA EVANS BOARD MEMBER	0.50	X					0.	0.	0.	
(12) PEGGY FUNK BOARD MEMBER	0.50	X					0.	0.	0.	
(13) DEBRA DIANE MADDEN BOARD MEMBER	0.50	X					0.	0.	0.	
(14) BRADLEY J. MOYERS BOARD MEMBER	0.50	X					0.	0.	0.	
(15) BRIAN POTTER BOARD MEMBER	0.50	X					0.	0.	0.	
(16) APRIL WILSON BOARD MEMBER	0.50	X					0.	0.	0.	
(17) JESSICA P. PRESTON BOARD MEMBER	0.50	X					0.	0.	0.	

Part VIII Statement of Revenue

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	2,917,405.				
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	441,801.				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f			3,359,206.			
Program Service Revenue	2 a _____	Business Code					
	b _____						
	c _____						
	d _____						
	e _____						
	f All other program service revenue						
	g Total. Add lines 2a-2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		6,930.			6,930.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	6a	(i) Real				
			(ii) Personal				
	b Less: rental expenses ...	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities				
			(ii) Other				
	b Less: cost or other basis and sales expenses	7b					
	c Gain or (loss)	7c					
	d Net gain or (loss)						
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a						
b Less: direct expenses	8b						
c Net income or (loss) from fundraising events							
9 a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a _____	Business Code					
	b _____						
	c _____						
	d All other revenue						
	e Total. Add lines 11a-11d						
12 Total revenue. See instructions			3,366,136.	0.	0.	6,930.	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
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)				
7 Other salaries and wages	2,180,340.	1,928,256.	212,782.	39,302.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	114,940.	101,148.	11,494.	2,298.
9 Other employee benefits	417,127.	370,112.	40,046.	6,969.
10 Payroll taxes	165,496.	145,636.	16,550.	3,310.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	24,917.	16,369.	8,548.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion	2,073.	2,073.		
13 Office expenses	87,697.	77,605.	8,769.	1,323.
14 Information technology				
15 Royalties				
16 Occupancy	78,738.	70,864.	7,874.	
17 Travel	22,012.	21,212.	515.	285.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	6,689.	6,689.		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	6,168.	5,648.	520.	
23 Insurance	15,209.	14,251.	958.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a LIBRARY MATERIALS	37,859.	37,859.		
b REPAIRS AND MAINTENANCE	37,401.	35,816.	1,585.	
c PROFESSIONAL DUES	25,017.	25,017.		
d OTHER PROGRAM EXPENSES	7,097.	5,586.	1,511.	
e All other expenses	6,516.	5,858.	658.	
25 Total functional expenses. Add lines 1 through 24e	3,235,296.	2,869,999.	311,810.	53,487.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	500.	1	500.
	2 Savings and temporary cash investments	1,098,062.	2	1,328,963.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	307,467.	4	154,260.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	3,722.	9	3,710.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 451,707.		
	b Less: accumulated depreciation	10b 427,754.	30,120.	10c 23,953.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	14,987.	15	323,217.
16 Total assets. Add lines 1 through 15 (must equal line 33)	1,454,858.	16	1,834,603.	
Liabilities	17 Accounts payable and accrued expenses	159,918.	17	138,688.
	18 Grants payable		18	
	19 Deferred revenue	76,882.	19	38,787.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	9,590.	21	3,520.
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	0.	25	314,300.
	26 Total liabilities. Add lines 17 through 25	246,390.	26	495,295.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	1,208,468.	27	1,339,308.
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	1,208,468.	32	1,339,308.
33 Total liabilities and net assets/fund balances	1,454,858.	33	1,834,603.	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	3,366,136.
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,235,296.
3	Revenue less expenses. Subtract line 2 from line 1	3	130,840.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,208,468.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,339,308.

Part XII Financial Statements and Reporting

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

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

Form 990 (2022)

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	2417726.	2448839.	3276994.	3262586.	3359206.	14765351.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	2417726.	2448839.	3276994.	3262586.	3359206.	14765351.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						14765351.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4	2417726.	2448839.	3276994.	3262586.	3359206.	14765351.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	4,890.	10,880.	5,012.	3,046.	6,930.	30,758.
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						14796109.

12 Gross receipts from related activities, etc. (see instructions) **12**

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f))	14	99.79 %
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	99.82 %

16a 33 1/3% support test - 2022. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

b 33 1/3% support test - 2021. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

17a 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization

b 10% -facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization

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

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

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

Section A. Public Support

Table with 7 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied; 5 Value of services or facilities; 6 Total; 7a Amounts included on lines 1, 2, and 3; 7b Amounts included on lines 2 and 3; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities; 12 Other income; 13 Total support.

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

Table with 2 columns: Line number, Percentage. Row 15: Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f)) 15 %; Row 16: Public support percentage from 2021 Schedule A, Part III, line 15 16 %

Section D. Computation of Investment Income Percentage

Table with 2 columns: Line number, Percentage. Row 17: Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f)) 17 %; Row 18: Investment income percentage from 2021 Schedule A, Part III, line 17 18 %

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>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.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
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)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>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.</i>		
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)? <i>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.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>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).</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
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))? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
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)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? Sub-rows 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 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? Row 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?

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 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)?

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 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? Row 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? Row 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?

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). Sub-rows a, b, c. Row 2: Activities Test. Answer lines 2a and 2b below. Sub-rows a, b. Row 3: Parent of Supported Organizations. Answer lines 3a and 3b below. Sub-rows a, b.

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

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

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

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

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

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

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

Part VI

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

Multiple horizontal lines for supplemental information.

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2022

Name of the organization

BLUE RIDGE LEGAL SERVICES, INC.

Employer identification number

54-1048944

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

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

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

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

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

LHA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (2022)

Name of organization BLUE RIDGE LEGAL SERVICES, INC.	Employer identification number 54-1048944
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	LEGAL SERVICES CORP 3333 K STREET, NW, WASHINGTON, DC 20007	\$ 1,025,926.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	LEGAL SERVICES CORP OF VA 700 EAST MAIN STREET RICHMOND, VA 23219	\$ 1,040,499.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization BLUE RIDGE LEGAL SERVICES, INC.	Employer identification number 54-1048944
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Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

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

Name of organization BLUE RIDGE LEGAL SERVICES, INC.	Employer identification number 54-1048944
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$ _____
Use duplicate copies of Part III if additional space is needed.

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

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

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

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

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

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

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

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

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization BLUE RIDGE LEGAL SERVICES, INC. Employer identification number 54-1048944

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions about donor property and grant fund usage.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of easements, total number and acreage, number of easements on historic structures, and monitoring details.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include reporting requirements for art and historical treasures.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 2022

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

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

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

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment _____ %
 - b Permanent endowment _____ %
 - c Term endowment _____ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|--------|----|
| (i) Unrelated organizations | 3a(i) | |
| (ii) Related organizations | 3a(ii) | |
| 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	(d) Book value
1a Land		6,724.		6,724.
b Buildings		62,622.	62,622.	0.
c Leasehold improvements		70,503.	70,503.	0.
d Equipment		311,858.	294,629.	17,229.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				23,953.

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

(a) Description	(b) Book value
(1) CLIENT ESCROW	3,520.
(2) DEPOSITS	5,397.
(3) LEASE - RIGHT OF USE	314,300.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	323,217.

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) LEASES PAYABLE	314,300.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	314,300.

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...

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

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

1	Total revenue, gains, and other support per audited financial statements	1	4,049,555.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	683,419.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	683,419.
3	Subtract line 2e from line 1	3	3,366,136.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	3,366,136.

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

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

1	Total expenses and losses per audited financial statements	1	3,918,715.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	683,419.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	683,419.
3	Subtract line 2e from line 1	3	3,235,296.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	3,235,296.

Part XIII Supplemental Information.

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

PART IV, LINE 2B:

THE ORGANIZATION HOLDS ESCROW AMOUNTS FOR THE CLIENTS RELATING TO LITIGATION EXPENSE.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

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

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization

BLUE RIDGE LEGAL SERVICES, INC.

Employer identification number

54-1048944

Part I Questions Regarding Compensation

- 1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.
- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |
- b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain
- 2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?
- 3** Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.
- | | |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |
- 4** During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:
- a** Receive a severance payment or change-of-control payment?
- b** Participate in or receive payment from a supplemental nonqualified retirement plan?
- c** Participate in or receive payment from an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.
- Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.**
- 5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:
- a** The organization?
- b** Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.
- 6** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:
- a** The organization?
- b** Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.
- 7** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III
- 8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III
- 9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1b		
2	X	
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

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

Schedule J (Form 990) 2022

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.

Multiple horizontal lines for supplemental information.

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization

BLUE RIDGE LEGAL SERVICES, INC.

Employer identification number

54-1048944

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

THE TAX RETURN IS SENT TO THE BOARD FOR REVIEW.

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

THE ORGANIZATION REVIEWS ALL TRANSACTIONS, IF ANY, WITH OFFICERS, DIRECTORS
AND KEY EMPLOYEES. GENERALLY ALL TRANSACTIONS, CONTRACTS OR OTHER BUSINESS
IS PROHIBITED.

FORM 990, PART VI, SECTION B, LINE 15:

EXECUTIVE DIRECTOR SALARY IS REVIEWED AND APPROVED BY THE BOARD ON AN
ANNUAL BASIS.

FORM 990, PART VI, SECTION C, LINE 19:

THE DOCUMENTS ARE AVAILABLE ON REQUEST.

FORM 990, PART XII, LINE 2C

THE BOARD REVIEWS THE AUDIT ON AN ANNUAL BASIS AND APPROVES THE
SELECTION OF AN AUDITOR EACH YEAR. THE BOARD MEETS WITH THE AUDITOR
EACH YEAR FOR A REVIEW OF THE AUDIT AND REVIEW OF INTERNAL CONTROLS AND
ANY OTHER AUDIT ISSUES.

CLARKE COUNTY FY 2025 BUDGET

Cash Grant Request

Use this form to request a cash grant from the Board of Supervisors for the next fiscal year. Call Nancy Warczyglowa @ 540-955-6170 with questions.

Agency Name: Seniors First, The Shenandoah Area Agency on Aging

Contact (name, phone, and email): Jimmy Roberts, Executive Director, 540.551.5612, j.roberts@seniorsfirst.info

CASH GRANT:

Amount Requesting FY 25: \$42,000.00 (Level Funding)

Total clients served in FY 23: 3850 (1183) Number from Clarke: 448 (146)

Please attach a copy of your most recent audited financial statements, including balance sheet and income/expense statement, the most recent form 990 and any additional information you feel is important.

JUSTIFICATION Please justify your request as succinctly, factually, and legibly as possible, and include all of the applicable information that is being requested.

Clarke Counties older population comprises about 7% of all older adults in the regional service area: (Clarke, Frederick, Page, Shenandoah, Warren Counties, and the City of Winchester)
 Below is a summary of the major services provided in Clarke County, total for the region and the percent of the total provided in Clarke County 10/1/22—9/30/23:

Major Services Provided	Clarke County	Total	% of Total Provided in Clarke County
Senior Center Meals	3,076	25,475	12%
Meals on Wheels	8,262	73,628	11.2%
In-home Personal Care/Homemaker Information & Referral individuals	614	5,113	12%
Assisted	622	9,096	6.8%
Transportation (to Centers)	1,805	15,609	11.6%
Wellness Programs at Centers	4,976	41,463	12%
Well Tran (adults 18+ medical Transportation)	418	6,215	6.7%
VICAP	33	292	11.3%
Ombudsman Est.	11	44	25%

Seniors First, The Shenandoah Area Agency on Aging, Description

Seniors First (SF) provides in-home supportive services and a network of essential services that allow older persons to age at home. The cost of providing Meals on Wheels and a few hours weekly of personal care and/or homemaker assistance are low compared to care in assisted living or nursing home facilities. This saves the taxpayers' money. Additionally, enabling persons to remain in their homes allows them to continue to be contributing members of the community.

SF utilizes jurisdictional funds as matching funds for federal funding that is used to serve Clarke County as well as matching funding for other grants. In addition, local jurisdictional funds help meet the shortfall in funding versus the need for services in Clarke County.

The Agency applies for and receives various community grants as well. Families who receive services may donate to the cost of their services. These donations are applied directly to providing additional services. SF uses the Federal Poverty Guidelines to assess the amount of the suggested donation. Those who fall below the poverty level are not assessed a fee or donation. The Department of Aging requires these funds be used to provide additional services to the neediest and at-risk older adults.

SF is most grateful for the collaborative working relationship with the Clarke County Board of Supervisors that has created the Clarke County Senior Center as an addition to the Parks & Recreation Center.

Description of Services Provided:

Under the Older Americans Act (OAA), most SF services are designated for persons aged 60 or older with an emphasis on low income, frail, and minority older persons. Funding from grants and other sources allow SF to assist those with disabilities who are under age 60. There are various guidelines in the different programs. Normally, case managers go into the homes to conduct an assessment and to explain various options to the older adults and their caregivers.

In-home Services are provided to eligible homebound residents, accessed through an outside agency, family, caregiver, or self-referral. Based on this assessment, a tailored plan of care is developed and implemented.

Six Senior Centers provide a hot nutritious noontime meal for any resident age 60 or older free of charge. The Centers also provide various wellness programs including current events, exercise, nutrition education, healthy aging information, health education programs, socialization, music, trips, etc. SF workers provide crafts, games, and other activities that the seniors can do at home. Workers also provide seniors with informational materials regarding wellness, nutrition, fraud prevention, etc. **53 Clarke County seniors enrolled; 3076 meals served.**

Meals on Wheels are provided five days per week to homebound older residents. Most meals are prepared fresh at the Senior Center in Berryville and delivered to individuals' homes. SF delivers an emergency supply of shelf-stable foods for the seniors to fall back on if the meals cannot be delivered due to weather or other emergencies. Donations of shelf stable foods, paper products and other goods are also delivered to those in need. **59 Clarke County seniors enrolled; 8,262 meals served.**

Personal Care is provided to homebound individuals in need. Personal care includes help with grooming, transferring, hygiene, etc. It can be a critical component in preventing the complications of bedsores in persons who are confined to bed. **Four Clarke County seniors served 187 hours**

Homemaker Services include help with light housekeeping, laundry, clean-up, etc. **Six Clarke County seniors served 427 hours**

In- Home Respite provides respite care for Alzheimer's and dementia clients in their home. By providing care in the home, SF can provide services to more advanced dementia clients. **One Clarke County senior served 114 hours**

Information and Referral Assistance is for older persons, their families, caregivers, employers, and/or professional providers of aging services. **118 seniors served; 622 units.**

Long-term care Ombudsman services are available to all long-term care facility residents, their families, caregivers, and employers, regardless of age. The Long-term care Ombudsman serves as an advocate for residents of long-term care. She also provides training and consulting assistance to local long-term care facilities and staff.

Transportation is provided for older residents attending the Senior Centers free of charge. **12 seniors given 1,805 rides**

WellTran is a door-to-door transportation service offering accessible transportation for adults aged 18 and over with an emphasis on medical transportation including cancer treatments, dialysis, and primary care medical appointments. Rides are available Monday through Friday with advance scheduling at low, or no cost through a grant from the Department of Rail and Transportation. SF depends on local support to meet the 20% match required to purchase vehicles. **46 seniors given 418 rides.**

Insurance Counseling (VICAP) is provided by four certified insurance counselors. These counselors help older residents with information on Medicare insurance options including prescription coverage, research into eligibility, and help with documentation or paperwork. **33 Clarke County seniors served.**

Matter of Balance is an evidence-based series of 8 workshops developed by Boston University to educate seniors and disabled individuals to prevent slips, trips and falls, by increasing mobility, confidence, and balance. Education includes exercises and environmental changes to help eliminate the possibility of falling. According to the National Council on Aging, falls are the leading cause of fatal injury and the most common cause of nonfatal trauma-related hospital admission among older adults.

Long-term Care Ombudsman services are available to all long-term care facility residents, their families, caregivers, and employers, regardless of age. The Long-term Care Ombudsman serves as an advocate for residents of long-term care. She also provides training and consulting assistance to local long-term care facilities and staff. **11 Clarke County cases investigated**

Residential Repair and Renovation repairs or modifies the homes of persons that are essential to the health and safety of the older occupants. The types of repairs or modifications may include

repairs to the structure itself, electrical and plumbing repairs, weatherization, accessibility modifications, security modifications, yard work, and home maintenance essential to maintaining the health and safety of the older person. SF contracts with Habitat for Humanity for this service to Clark County residents

Legal Services is provided to Clarke County seniors who may need legal assistance concerning civil matters, free of charge.

Nutrition Education is designed to promote the general health and well-being of older individuals, particularly to reduce hunger, food insecurity and malnutrition, promote socialization, and delay the onset of adverse health conditions. Nutrition Education is defined as an intervention targeting participants and caregivers that uses information dissemination, instruction, or training with the intent to support food, nutrition, and physical activity choices and behaviors (related to nutritional status) in order to maintain or improve health and address nutrition-related conditions. **82 Clarke County seniors served 297 units**

Senior Cool Care: We partner with Dominion Energy to provide fans and single-room air conditioners for eligible adults, age 60 and older, who need additional cooling in their homes.

Options Counseling is an interactive decision-support process whereby individuals, with support from family members, caregivers, and /or significant others, are supported in their deliberations to make informed long-term support choices in the context of the individual's preferences, strengths, needs, values, and individual circumstances.

Checking Program is the service of contacting older persons at their residence to make sure that they are well and safe. This activity may also serve to provide psychological reassurance to an older person who is alone and in need of personal contact from another individual.

Volunteer Management is an integral component of all SF services as volunteers are utilized to deliver Meals on Wheels, assist in the kitchens, drive vans, and provide programs at our Senior Centers. Certified volunteers also counsel individuals as they choose Medicare supplements and Part D policies to meet their needs. During the pandemic, volunteers helped with collecting and distributing donations of shelf-stable foods and paper products, made favors, written notes, etc. to help reduce the feelings of loneliness and isolation.

Summary and Overview: SF offers support services for the 60,119 seniors who live in the metro/rural Northern Shenandoah Valley of Virginia. SF operates six senior centers, four with kitchens as well as a growing Meals on Wheels program.

Providing for basic needs is the priority area in which SF provides the greatest community service. In addition to the damage hunger and poor nutrition can do to the health and well-being of the elderly, there is a social cost as well. Poor nutrition leads to health problems that can lead to increased medical costs. Insufficient nutrient intake accounts for a disproportionate amount of health care costs unrelated to aging among low-income elderly individuals.

Proper nutrition among the elderly promotes good health and helps prevent chronic (and costly) disease and disability among the elderly. Without question, adequate, nutritious food can reduce future health risks as well as costs.

SF provides in-home supportive services that allow older persons to age at home. The cost of providing Meals on Wheels and a few hours weekly of personal care and/or homemaker assistance are low compared to care in assisted living or nursing home facilities. It should be noted that most of the institutional care is paid for by tax dollars through Medicaid.

SF holds a unique position in the Northern Shenandoah Valley as the only provider of in- home support services to serve older adults and their families using a sliding scale.

Local Government Contribution

	FY 2022-2023 Actual	FY 2023-2024 Budget	FY 2024-2025 Request
County of Clarke	\$42,000.00	\$42,000.00	\$42,000.00
Warren	\$54,000.00	\$54,000.00	\$54,000.00
Frederick	\$69,300.00	\$69,300.00	\$69,300.00
Page	\$65,000.00	\$65,000.00	\$65,000.00
Shenandoah	\$78,000.00	\$78,000.00	\$78,000.00

Seniors First, The Shenandoah Area Agency on Aging

History of Salary & Benefit Increases for the Last Three Years Fiscal 2021, 2022, and 2023

- ❖ FY21 (October 1, 2020, through September 30, 2021) Individual performance was reviewed for all employees. Last year's goals were evaluated and new goals for the new year were established. The Board voted to give an across-the-board increase of 2.75% to offset the cost of living and to help increase morale during the challenges of providing services while staying safe during the ongoing COVID pandemic. Employees continue to pay approximately 20% of their health insurance premiums.
- ❖ FY22 (October 1, 2021, through September 30, 2022) Individual performance was reviewed for all employees. Last year's goals were evaluated and new goals for the new year were established. The Seniors First Board voted to give an across-the-board increase of 4% to offset the cost of living and to help increase morale during the challenges of the current inflation levels and providing increased services while staying safe during the ongoing COVID pandemic. Employees will pay approximately 8.6% of their health insurance premiums in FY23. Seniors First offers employees a 401 (K) at up to six percent match.
- ❖ FY23 (October 1, 2022, through September 30, 2023) Individual performance was reviewed for all employees. Last year's goals were evaluated and new goals for the new year were established. The Seniors First Board voted to give an across-the-board increase of 4% to offset the cost of living and to help increase morale during the challenges of the current inflation levels and to help with employee recruitment and retention. Employees will pay approximately 8.6% of their health insurance premiums in FY23. Seniors First offers employees a 401 (K) at up to six percent match.

Internal Revenue Service
District Director

Department of the Treasury

Date: APR 4 1978

Our Letter Dated:
December 27, 1976
Person to Contact:
C. Whelple
Contact Telephone Number:
(301) 962-3650

Shenandoah Area Agency on Aging, Inc.
Route 1, Box 329A
Winchester, Virginia 22601

Gentlemen:

This modifies our letter of the above date in which we stated that you would be treated as an organization which is not a private foundation until the expiration of your advance ruling period.

Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Internal Revenue Code, because you are an organization of the type described in section 170(b)(1)(A)(vi). Your exempt status under section 501(c)(3) of the code is still in effect.

Grantors and contributors may rely on this determination until the Internal Revenue Service publishes notice to the contrary. However, a grantor or a contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 170(b)(1)(A)(vi) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 170(b)(1)(A)(vi) organization.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,



District Director

31 Hopkins Plaza, Baltimore, Md. 21201

RECEIVED APR 10 1978 Form L-399

SHENANDOAH AREA AGENCY ON AGING, INC.

**FINANCIAL REPORT
(In Accordance with the Requirements of
The Uniform Guidance)**

September 30, 2022

EIN# 54-1008875

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Shenandoah Area Agency on Aging, Inc.
Front Royal, Virginia

Opinion

We have audited the accompanying financial statements of Shenandoah Area Agency on Aging, Inc. (a nonprofit organization), which comprise the statements of financial position as of September 30, 2022 and 2021, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Shenandoah Area Agency on Aging, Inc. as of September 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Your Success is Our Focus

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Shenandoah Area Agency on Aging, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Shenandoah Area Agency on Aging, Inc.'s ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Virginia Department for Aging and Rehabilitative Service schedules and schedule of expenditures of federal awards as of and for the year ended September 30, 2022, as required by the Virginia Department for Aging and Rehabilitative Service and by required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 2, 2023, on our consideration of Shenandoah Area Agency on Aging, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Shenandoah Area Agency on Aging, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Shenandoah Area Agency on Aging, Inc.'s internal control over financial reporting and compliance

Brown, Edwards & Company, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

Harrisonburg, Virginia
March 2, 2023

FINANCIAL STATEMENTS

SHENANDOAH AREA AGENCY ON AGING, INC.

STATEMENTS OF FINANCIAL POSITION

September 30, 2022 and 2021

ASSETS	<u>2022</u>	<u>2021</u>
CURRENT ASSETS		
Cash and cash equivalents	\$ 389,918	\$ 399,030
Grants receivable	527,246	535,857
Other receivables, net (Note 11)	4,254	2,957
Inventory	25,825	15,901
Prepaid expenses	20,099	26,930
Deposit on fixed assets	<u>30,294</u>	<u>49,479</u>
Total current assets	<u>997,636</u>	<u>1,030,154</u>
PROPERTY AND EQUIPMENT (Note 3)		
Buildings and improvements	517,597	485,492
Furniture and equipment	113,795	100,038
Vehicles	<u>1,294,072</u>	<u>1,235,688</u>
	1,925,464	1,821,218
Less accumulated depreciation	<u>(1,323,142)</u>	<u>(1,297,527)</u>
Net property and equipment	<u>602,322</u>	<u>523,691</u>
Total assets	<u><u>\$ 1,599,958</u></u>	<u><u>\$ 1,553,845</u></u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 74,924	\$ 41,414
Accrued expenses	73,791	70,446
Deferred revenue	4,291	-
Current portion of notes payable (Note 8)	<u>11,717</u>	<u>11,259</u>
Total current liabilities	164,723	123,119
LONG-TERM LIABILITIES, NET OF CURRENT PORTION		
Notes payable (Note 8)	<u>123,776</u>	<u>135,493</u>
Total liabilities	<u>288,499</u>	<u>258,612</u>
NET ASSETS		
Without donor restrictions	978,543	890,660
With donor restrictions (Note 5)	<u>332,917</u>	<u>404,573</u>
Total net assets	<u>1,311,459</u>	<u>1,295,233</u>
Total liabilities and net assets	<u><u>\$ 1,599,958</u></u>	<u><u>\$ 1,553,845</u></u>

The Notes to Financial Statements are an integral part of these statements.

SHENANDOAH AREA AGENCY ON AGING, INC.

STATEMENT OF ACTIVITIES

Year Ended September 30, 2022

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
REVENUE AND SUPPORT			
Federal	\$ 1,478,950	-	\$ 1,478,950
State	530,586	-	530,586
Local governments	-	300,000	300,000
Contributions and grants	95,615	9,237	104,851
In-kind contributions and grants (Note 10)	195,515	69,104	264,619
Program income (Note 11)	64,833	-	64,833
Special events, net of expenses of \$11,451	5,771	-	5,771
Other	1,631	-	1,631
Net assets released from restrictions (Note 6)	449,997	(449,997)	-
	<u>2,822,898</u>	<u>(71,657)</u>	<u>2,751,241</u>
Total revenues and support			
EXPENSES			
Program	2,449,690	-	2,449,690
Management and general	216,968	-	216,968
Fundraising	68,357	-	68,357
	<u>2,735,015</u>	<u>-</u>	<u>2,735,015</u>
Total expenses			
Change in net assets	87,883	(71,657)	16,226
NET ASSETS			
Beginning	<u>890,660</u>	<u>404,573</u>	<u>1,295,233</u>
Ending	<u>\$ 978,543</u>	<u>\$ 332,917</u>	<u>\$ 1,311,459</u>

The Notes to Financial Statements are an integral part of these statements.

SHENANDOAH AREA AGENCY ON AGING, INC.

**STATEMENT OF ACTIVITIES
Year Ended September 30, 2021**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
REVENUE AND SUPPORT			
Federal	\$ 1,256,773	2,236	\$ 1,259,009
State	638,180	-	638,180
Local governments	-	300,000	300,000
Contributions and grants	55,196		55,196
In-kind contributions and grants (Note 10)	190,530	178,016	368,546
Program income (Note 11)	53,991	-	53,991
Other	3,390	-	3,390
Net assets released from restrictions (Note 6)	325,230	(325,230)	-
	<u>2,523,290</u>	<u>155,022</u>	<u>2,678,312</u>
Total revenues and support			
EXPENSES			
Program	2,194,701	-	2,194,701
Management and general	211,383	-	211,383
Fundraising	64,085	-	64,085
	<u>2,470,169</u>	<u>-</u>	<u>2,470,169</u>
Total expenses			
Change in net assets	53,121	155,022	208,143
NET ASSETS			
Beginning	<u>837,539</u>	<u>249,551</u>	<u>1,087,090</u>
Ending	<u>\$ 890,660</u>	<u>\$ 404,573</u>	<u>\$ 1,295,233</u>

The Notes to Financial Statements are an integral part of these statements.

SHENANDOAH AREA AGENCY ON AGING, INC.

**STATEMENT OF FUNCTIONAL EXPENSES
Year Ended September 30, 2022**

	<u>Program</u>	<u>Management and General</u>	<u>Fund Raising</u>	<u>Total</u>
Advertising and public relations	\$ 6,199	\$ 775	\$ 775	\$ 7,749
Bad debt	441	55	55	551
Bank fees	1,160	145	145	1,450
Contracted costs	218,428	-	-	218,428
Depreciation	105,233	13,557	16,778	135,568
Dues and subscriptions	2,589	324	324	3,237
Food and disposables	413,175	-	-	413,175
Insurance	51,153	5,684	-	56,837
Interest	4,531	567	567	5,665
In-kind space	161,950	19,053	9,527	190,530
Legal and professional	-	19,653	-	19,653
Occupancy	51,563	6,066	3,033	60,662
Office	67,086	8,386	8,386	83,858
Other	23,509	-	-	23,509
Personnel costs	1,255,783	142,703	28,541	1,427,027
Travel and conferences	2,034	-	226	2,260
Vehicle	84,856	-	-	84,856
	<u>\$ 2,449,690</u>	<u>\$ 216,968</u>	<u>\$ 68,357</u>	<u>\$ 2,735,015</u>

The Notes to Financial Statements are an integral part of these statements.

SHENANDOAH AREA AGENCY ON AGING, INC.

STATEMENT OF FUNCTIONAL EXPENSES

Year Ended September 30, 2021

	<u>Program</u>	<u>Management and General</u>	<u>Fund Raising</u>	<u>Total</u>
Advertising and public relations	\$ -	\$ 842	\$ -	\$ 842
Bank fees	-	1,446	-	1,446
Contracted costs	152,776	-	-	152,776
Depreciation	124,713	13,346	6,673	144,732
Dues and subscriptions	2,421	295	295	3,011
Food and disposables	390,923	-	-	390,923
Insurance	51,279	5,171	-	56,450
Interest	7,113	1,496	1,496	10,105
In-kind space	161,950	19,053	9,527	190,530
Legal and professional	-	17,074	-	17,074
Occupancy	48,378	5,701	2,851	56,930
Office	62,327	11,656	11,656	85,639
Other	5,724	-	-	5,724
Personnel costs	1,139,883	135,303	31,434	1,306,620
Travel and conferences	761	-	153	914
Vehicle	46,453	-	-	46,453
	<u>\$ 2,194,701</u>	<u>\$ 211,383</u>	<u>\$ 64,085</u>	<u>\$ 2,470,169</u>

The Notes to Financial Statements are an integral part of these statements.

SHENANDOAH AREA AGENCY ON AGING, INC.

STATEMENTS OF CASH FLOWS
Years Ended September 30, 2022 and 2021

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 16,226	\$ 208,143
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	135,568	144,732
In-kind contributions of property and equipment	(69,104)	(178,016)
Gain on disposition of property and equipment	(1,400)	(100)
Bad debt expense	551	-
Decrease (increase) in:		
Grants and other receivables	75,867	(2,341)
Inventory	(9,924)	(6,092)
Prepaid expenses	6,831	(8,358)
Increase (decrease) in:		
Accounts payable	33,510	(18,812)
Accrued expenses	3,345	(2,827)
Deferred revenue	4,291	-
	<u>195,761</u>	<u>136,329</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Change in deposits on property and equipment	19,185	(49,479)
Purchase of property and equipment	(214,199)	(19,036)
Proceeds from sale of property and equipment	1,400	100
	<u>(193,614)</u>	<u>(68,415)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments on notes payable	(11,259)	(159,864)
	<u>(11,259)</u>	<u>(159,864)</u>
Decrease in cash and cash equivalents	(9,112)	(91,950)
CASH AND CASH EQUIVALENTS		
Beginning	399,030	490,980
Ending	<u>\$ 389,918</u>	<u>\$ 399,030</u>
SUPPLEMENTAL DISCLOSURE FOR CASH FLOW AND NONCASH TRANSACTIONS		
Cash paid for interest	\$ 5,665	\$ 10,105
Noncash grant of property and equipment	<u>\$ 146,393</u>	<u>\$ -</u>

The Notes to Financial Statements are an integral part of these statements.

SHENANDOAH AREA AGENCY ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS
September 30, 2022

Note 1. Organization

The Shenandoah Area Agency on Aging, Inc. (SAAA) is a not-for-profit organization that provides high quality services and opportunities that enhance the dignity and independence of seniors and promote their contributions to the community. SAAA services are designed to assist older persons who wish to stay in their homes, to provide information for seniors and their families, to protect individuals living in long-term care residences, and to facilitate staying active and provide community service. SAAA serves the seniors residing in the City of Winchester and the Counties of Clarke, Frederick, Page, Shenandoah, and Warren. SAAA is funded primarily by grants from federal, state, and local governments as well as contributions from individuals, corporations, and foundations.

Note 2. Significant Accounting Policies

The financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America. Supplementary Schedules A, B, and C are prepared according to rules set forth by Virginia Department for Aging and Rehabilitative Service (VDARS).

The accompanying financial statements present information regarding SAAA's financial position and activities according to two classes of net assets: without donor restrictions and with donor restrictions. The two classes are differentiated by donor restrictions.

Net Assets without Donor Restrictions may be designated for specific purposes by action of the Board of Directors or may otherwise be limited by contractual agreements with outside parties. Revenues, gains, and losses that are not restricted by donors are included in this classification. Expenses are reported as decreases in this classification.

Net Assets with Donor Restrictions are limited in use by donor-imposed stipulations that expire either by the passage of time or that can be fulfilled by action of SAAA pursuant to those stipulations. Net assets with donor restrictions also includes amounts required by donors to be held in perpetuity; however, generally, the income on these assets is available to meet various operating needs.

Cash and cash equivalents:

For purposes of reporting cash flows, SAAA considers all checking and savings to be cash and cash equivalents.

Grants receivable:

Grants receivable result from agreements with federal, state, and other agencies. Local government receivables are annual funding awards received and typically paid in quarterly installments. All amounts are expected to be collected in less than one year. Other accounts receivable result from client payments based on income level and are presented net of an allowance determined by management based on historical collection rates and aging of the receivables.

(Continued)

SHENANDOAH AREA AGENCY ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS
September 30, 2022

Note 2. Significant Accounting Policies (Continued)

Property and equipment:

SAAA capitalizes all expenditures in excess of \$5,000. Property and equipment is carried at cost. Donated property and equipment is carried at fair value at date of donation. Depreciation is computed using the straight-line method over the estimated useful lives of the assets.

Contributions:

Contributions are indicated as net assets with donor restrictions and net assets without donor restrictions depending on the nature of restrictions. When a donor-stipulated time restriction ends or a purpose restriction is satisfied, net assets with donor restrictions are reclassified to net assets without donor restrictions and are reported in the statement of activities as net assets released from restriction. All promises to give are expected to be received within the next year.

Contributions other than cash are recorded at fair value.

In-kind contributions for facilities were received to support the operations of the Clarke, Frederick, Warren, and Winchester sites and are recognized at fair value. See Note 10 for further discussion.

Functional allocation of expenses:

The financial statements report certain categories of expenses that are attributable to more than one supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. All allocated expenses are allocated according to estimated time spent on activities. Other expenses are directly attributable to a specific activity.

Advertising:

The costs of advertising are expensed as incurred. Advertising expense was approximately \$7,749 and \$842 for the years ended September 30, 2022 and 2021, respectively.

Credit risk concentrations:

The Federal Deposit Insurance Corporation (FDIC) currently insures up to \$250,000 of all depository accounts held at each financial institution. At certain times during the year, a portion of SAAA's bank deposits may at times exceed federally insured limits. However, SAAA has not experienced any losses in such accounts and management believes it is not exposed to any significant credit risk on its cash and cash equivalents.

(Continued)

SHENANDOAH AREA AGENCY ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS
September 30, 2022

Note 2. Significant Accounting Policies (Continued).

Estimates:

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

Income taxes:

SAAA is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code.

Adoption of New Accounting Standard

In September 2020, the FASB issued Accounting Standards Update (ASU) 2020-07, *Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets* (Topic 958). The purpose of the new standard is to provide clarity regarding the nature and valuation of contributions received in a reporting period. The standard requires separate line item presentation of contributed nonfinancial assets in the statement of activities. Additional disclosures will include qualitative information regarding the use of the assets and a description of the fair value measurement process. SAAA adopted ASU 2020-07 during the year ended September 30, 2022.

Reclassification

Certain amounts in the prior period financial statements have been reclassified to conform with current period presentation. These reclassifications had no impact on ending net assets or change in net assets.

Subsequent events

Management has evaluated subsequent events through March 2, 2023, the date the financial statements were available to be issued.

Note 3. Property and Equipment

Numerous vehicles are acquired through grants from the Virginia Department of Rail and Public Transportation (“DRPT”). Eighty-percent of the cost of such vehicles is funded with DRPT grants and SAAA is responsible for the remaining twenty-percent of cost. The vehicles acquired utilizing the DRPT grant are titled to SAAA; however, DRPT retains reversionary interest in, along with a related lien on, eighty-percent of the value of the vehicles during the vehicle’s estimated useful life. As of September 30, 2022 and 2021, the book value of these vehicles amounted to approximately \$331,900 and \$268,900, respectively.

(Continued)

SHENANDOAH AREA AGENCY ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS
September 30, 2022

Note 4. Employee Benefits

SAAA has a 401(k) Retirement Plan. Eligible employees may contribute to the Plan. SAAA matches up to 6% of employee contributions which are subject to vesting over a two year period. No discretionary contributions were made during the years ended September 30, 2022 and 2021. Employer contributions to the Plan during the years ended September 30, 2022 and 2021 were \$45,510 and \$42,930, respectively.

Note 5. Net Assets with Donor Restrictions

Net assets with donor restrictions consist of:

	2022	2021
Restricted for specific programs	\$ 107,917	\$ 178,016
Restricted for future periods	225,000	226,557
	\$ 332,917	\$ 404,573

Note 6. Net Assets Released from Donor Restrictions

Net assets were released from donor restrictions through expenditures satisfying the following purposes:

	2022	2021
Satisfaction of program requirements	\$ 146,203	\$ 24,551
Passage of time	303,794	300,679
	\$ 449,997	\$ 325,230

Note 7. Commitments, Contingencies, and Concentrations

SAAA receives a substantial amount of support from state and federal agencies. A significant reduction in the level of this support, if this were to occur, may have an adverse effect on SAAA's programs and activities.

Note 8. Long-Term Debt

	2022	2021
Mortgage loan in the original amount of \$190,600, bearing interest at 4%, due in monthly principal and interest payments of \$1,410 through May 1, 2032, collateralized by a deed of trust on real property.	\$ 135,493	\$ 146,752
Less current maturities	(11,717)	(11,259)
	\$ 123,776	\$ 135,493

(Continued)

SHENANDOAH AREA AGENCY ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS
September 30, 2022

Note 8. Long-Term Debt (Continued)

The principal maturities of long-term debt are scheduled as follows:

2023	\$	11,717
2024		12,195
2025		12,691
2026		13,209
2027		13,747
Thereafter		71,934
		\$ 135,493

Note 9. Liquidity and Availability of Resources

The following table reflects SAAA’s financial assets as of September 30, 2022 and 2021, reduced by amounts not available for general expenditure within one year. Financial assets are considered unavailable when illiquid or not convertible to cash within one year, when assets are held for others, or when restricted by donors. SAAA considers general expenditures to be all expenditures related to its ongoing activities of providing high quality services and opportunities that enhance the dignity and independence of seniors and promote their contributions to the community.

SAAA has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

	2022	2021
Financial assets:		
Cash and cash equivalents	\$ 389,918	\$ 399,030
Grants and other receivables	551,269	538,814
Financial assets at year end	941,187	937,844
Less those unavailable for general expenditure within one year, due to:		
Purpose restriction	(107,917)	(178,016)
Total unavailable assets	(107,917)	(178,016)
Financial assets available to meet cash needs for general expenditures within one year	\$ 833,270	\$ 759,828

(Continued)

SHENANDOAH AREA AGENCY ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS
September 30, 2022

Note 10. In-kind Contributions and Grants

In-kind contributions and grants received by SAAA consisted of the following for the years ended September 30:

	2022	2021
Donated facilities	\$ 191,207	\$ 190,530
Vehicles	69,104	178,016
Special events	4,308	-
	\$ 264,619	\$ 368,546

Donated facilities

Senior centers in Warren, Clarke, Frederick and Winchester receive either discounted or donated use of space. The value of this donated space is based on current market rates. The value of the use of the facilities is recorded on the statement of functional expenses as in-kind space.

Vehicles

A percentage of the cost of certain vehicles is donated to SAAA. These vehicles are provided through DRPT grant funding and the donation is recorded at fair value based on the percentage funded by the grant of the total invoice cost. Once the vehicle is received, the vehicles are depreciated over their useful life and included in depreciation expense.

Special events

Donors and corporate sponsors provide services and supplies for SAAA’s special events. The value of these services and supplies are based on either fair market values if they had been otherwise purchased or information provided by the donor regarding market value. The donated cost of these items are included in the total expenses netted in special events on the statement of activities.

Note 11. Revenue Recognition

The following table summarizes revenue by SAAA’s main sources of revenue from contracts with customers for the years ended September 30:

	2022	2021
Title III – Part B	\$ 22,670	\$ 23,733
Respite care	18,421	16,883
Well Tran	17,794	10,232
Other	4,400	-
Title III – Part E	1,548	3,143
	\$ 64,833	\$ 53,991

(Continued)

SHENANDOAH AREA AGENCY ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS
September 30, 2022

Note 11. Revenue Recognition (Continued)

Accounts receivable from contracts with customers were as follows:

	<u>2022</u>		<u>2021</u>
Receivables from contracts with customers, net:			
Beginning of year	\$ 2,957	\$	19,467
End of year	4,254		2,957

The following is a description of principal activities from which SAAA generates its revenues from customers:

Title III – Part B

Clients may participate in cost-sharing for certain aspects of Title III Part B programs. The performance of the services results in the satisfaction of SAAA’s performance obligation. Revenue is recognized as services are provided when cost sharing is indicated by the recipient.

Respite care

The provision of respite care services results in the satisfaction of SAAA’s performance obligation. Revenue is recognized monthly as services are performed.

Well Tran

Transportation services are provided to seniors at a low fee through the Well Tran program. Provision of transportation services when requested result in the satisfaction of SAAA’s performance obligation. Revenue is recognized as services are provided.

Other

The performance of the services results in the satisfaction of SAAA’s performance obligation. Revenue is recognized as services are provided.

Title III – Part E

Participants in the program may participate in cost sharing for respite services. The performance of the services results in the satisfaction of SAAA’s performance obligation. Revenue is recognized as services are provided.

SUPPLEMENTARY INFORMATION

SCHEDULE C - STATUS OF INVENTORIES
 YEAR ENDED SEPTEMBER 30, 2022

Fund Source and Type of Inventory	Value on Hand 10/1/2021	Increase (Decrease) During Period	Value on Hand 9/30/2022
Title III-B Older Americans Act	15,901	9,924	25,825
Title III-C(1) Older Americans Act	27,679		27,679
Title III-C(2) Older Americans Act			0
Title III-D Older Americans Act			0
Title III-E Older Americans Act			0
Title VII Elder Abuse			0
Title VII Ombudsman			0
Other Funds Transportation	25,676		25,676
Other Funds III-B/Transport/III-D	0	32,105	32,105
Other Funds FTA 5310 & 5317	896,028	46,707	942,735
Other Funds (Specify funds)			0
Other Funds (Specify funds)			0
Other Funds (Specify funds)			0
Other Funds (Specify funds)			0
Other Funds (Specify funds)			0
GRAND TOTAL	965,284	88,736	1,054,020

Revised 10/05/2022

COMPLIANCE



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

To the Board of Directors
Shenandoah Area Agency on Aging, Inc.
Front Royal, Virginia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Shenandoah Area Agency on Aging, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 2, 2023.

Report on Internal Control over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected, on a timely basis. **We consider the deficiency described in the accompanying schedule of findings and questioned as item 2022-004 to be a material weaknesses.**

————— *Your Success is Our Focus* —————

Report on Internal Control over Financial Reporting (Continued)

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. **We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2022-005 to be a significant deficiency.**

Report on Compliance and Other Matters

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

Shenandoah Area Agency on Agency's Response to Findings

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

Purpose of This Report

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

Brown, Edwards & Company, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

Harrisonburg, Virginia
March 2, 2023



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

To the Board of Directors
Shenandoah Area Agency on Aging, Inc.
Front Royal, Virginia

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Shenandoah Area Agency on Aging, Inc.’s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on Shenandoah Area Agency on Aging, Inc.’s major federal programs for the year ended September 30, 2022. Shenandoah Area Agency on Aging, Inc.’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, Shenandoah Area Agency on Aging, Inc. complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2022.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Shenandoah Area Agency on Aging, Inc.’s federal programs.

————— *Your Success is Our Focus* —————

Report on Compliance for Each Major Federal Program (Continued)

Auditor's Responsibilities for the Audit of Compliance

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Shenandoah Area Agency on Aging, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Shenandoah Area Agency on Aging, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Shenandoah Area Agency on Aging, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

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

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as **items 2022-001 and 2022-002**. Our opinion on each major federal program is not modified with respect to these matters.

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

Report on Internal Control over Compliance

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. **We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-003, to be a significant deficiency.**

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

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

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

Brown, Edwards & Company, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS

Harrisonburg, Virginia
March 2, 2023

SHENANDOAH AREA AGENCY ON AGING, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended September 30, 2022

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Pass-through Entity Identifying Number	Cluster Amounts	Federal Expenditures
<i>Department of Health and Human Services:</i>				
Pass-through payments:				
Virginia Department for the Aging:				
Aging Cluster:				
Special Programs for the Aging - Title III, Part B - Grants for Supporting Services and Senior Centers	93.044	118049/120261	585,850	
COVID-19 - Special Programs for the Aging - Title III, Part B - Grants for Supporting Services and Senior Centers	93.044	118847	7,396	
Special Programs for the Aging - Title III, Part C1 - Nutrition Services	93.045	118050/120263	232,191	
Special Programs for the Aging - Title III, Part C2 - Nutrition Services	93.045	118051/120262	106,942	
Nutrition Services Incentive Program	93.053	118048/120260	<u>134,723</u>	
Total Aging Cluster				1,067,102
Special Programs for the Aging Title VII, Chapter 3 - Programs for the prevention of Elder Abuse, Neglect, and Exploitation	93.041	118046/120295		491
Special Programs for the Aging Title VII, Chapter 2 - Programs Long Term Care Ombudsman Services for Older Individuals	93.042	118047/120296		21,843
Title III-D Preventative Health	93.043	118052		9,985
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects	93.048	114556/114556 (220)		2,237
National Family Caregivers Program, Title III, Part E	93.052	118052		68,143
Medicare Enrollment Assistance Program	93.071	120242		23,024
VICAP - State Health Insurance Assistance Program	93.324	117058 (221)		<u>25,669</u>
Total Department of Health and Human Services				<u>1,218,494</u>
<i>Federal Transit Administration:</i>				
Pass-through payments:				
Department of Rail and Public Transportation:				
Formula Grants for Rural Areas	20.509	44122-64		1,086
Transit Services Programs Cluster:				
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	44022-07	246,415	
COVID-19 - Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	44022-07	12,955	
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	41021-11	46,217	
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	41022-09	<u>57,752</u>	
Total Transit Services Program Cluster				<u>363,339</u>
Total Department of Rail and Public Transportation				<u>364,425</u>
Total Expenditures of Federal Awards				<u>\$ 1,582,919</u>

The Notes to Schedule of Expenditures of Federal Awards are an integral part of this statement.

SHENANDOAH AREA AGENCY ON AGING, INC.

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
September 30, 2022**

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Shenandoah Area Agency on Aging, Inc. (SAAA) under programs of the federal government for the year ended September 30, 2022. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of SAAA, it is not intended to and does not present the financial position, changes in net assets or cash flows of SAAA.

Note 2. Summary of Significant Accounting Policies

- (1) Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
- (2) Pass-through entity identifying numbers are presented where available.

Note 3. Indirect Cost Rate

SAAA has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Note 4. Subrecipient Monitoring

SAAA does not have any subrecipients.

Note 5. Outstanding Loan Balances

At September 30, 2022, SAAA had no outstanding loan balances requiring continuing disclosure.

SHENANDOAH AREA AGENCY ON AGING, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended September 30, 2022

A. SUMMARY OF AUDITOR’S RESULTS

1. The auditor’s report expresses an **unmodified opinion** on the financial statements.
2. **One significant deficiency and one material weaknesses** relating to the audit of the financial statements were reported in the Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. **No instances of noncompliance** material to the financial statements were disclosed.
4. **One significant deficiency and no material weaknesses** relating to the audit of the major federal award program were reported in the Independent Auditor’s Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance.
5. The auditor’s report on compliance for the major federal award programs expresses an **unmodified opinion**.
6. The audit disclosed **two audit findings relative to the major program**.
7. The programs tested as major programs included:

Aging cluster:

93.044	Title III-B – Supportive services
93.045	Title III-C (1) and (2) – Nutrition services
93.053	Nutrition Services Incentive Program
8. The **threshold** for distinguishing Types A and B programs was **\$750,000**.
9. SAAA was determined to be a **low-risk auditee**.

B. FINDINGS – FINANCIAL STATEMENT AUDIT

2022-004: Authorized Signer for Bank Accounts

Condition:

Four bank confirmations signed by the executive director were sent to financial institutions holding SAAA assets as part of our audit were denied due to being signed by an unauthorized individual.

Criteria:

As part of management’s responsibility to safeguard assets, the authorized signer for bank accounts should be documented.

SHENANDOAH AREA AGENCY ON AGING, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended September 30, 2022

B. FINDINGS – FINANCIAL STATEMENT AUDIT (Continued)

2022-004: Authorized Signer for Bank Accounts (Continued)

Cause:

Management was unaware the listing of authorized check signers had not been updated by the bank as requested.

Effect:

It is critical for an entity to be able to access its cash deposits held by financial institutions. When a listing of authorized signers is not updated, the entity opens itself to opportunities for loss. Terminated employees may still have access to organizational assets or the organization may be prohibited from accessing their accounts at financial institutions if there is no perceived authority to access the funds.

Recommendation:

Management or governance should determine who has access to bank accounts and ensure only the appropriate parties maintain ongoing access for the safekeeping of the organization's assets.

Views of Responsible Officials and Planned Corrective Action:

This finding was caused by the bank not updating its signature cards as requested by the Agency. This finding was immediately corrected once identified by the auditors.

2022-005: Material Audit Adjustments

Condition:

During the audit, we detected one material misstatement in the trial balance presented to us to begin our audit that was considered a material audit correction.

Criteria:

Generally accepted auditing standards dictates that detection of errors in an audit is a strong indicator of a significant deficiency or material weakness. Accordingly, we are required to communicate this finding as such.

Cause:

Financial information was missing or inaccurate.

Effect:

Assets and liabilities were overstated.

SHENANDOAH AREA AGENCY ON AGING, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended September 30, 2022

B. FINDINGS – FINANCIAL STATEMENT AUDIT (Continued)

2022-005: Material Audit Adjustments (Continued)

Recommendation:

We recommend that management implement a process to ensure accuracy of balance sheet and statement of activity accounts.

Views of Responsible Officials and Planned Corrective Action:

Management agrees with the finding. During the last quarter of the fiscal year, the finance department experienced a vacancy. As a result, we were short-handed. There was one account that was not reconciled in a timely manner. After the year end, the position has since been filled. All significant balance sheets will be reconciled in a timely manner as in previous years.

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAM AUDIT

2022-001: Cost Sharing Fees, ALN 93.045 Special Programs for the Aging - Title III, Part C1 - Nutrition services and Special Programs for the Aging - Title III, Part C2 - Nutrition services, Program income

Condition:

Individuals receiving Title III-C funded services for home delivered meals were charged cost sharing fees.

Criteria:

Agencies providing services funded under the Title III-C programs may not charge cost sharing fees for the Title III-C services under Title III-C per 42 U.S. Code § 3030 c-2(a)(2).

Cause:

No controls or processes were in place to prevent cost sharing fees being charged to individuals receiving services provided under Title III-C programs.

Effect:

The cost sharing fees for Title III-C services are not allowed under federal guidelines and therefore these fees are considered a questioned cost.

Questioned Cost Amount:

\$4,400

Perspective Information:

Noted two fees were charged for Title III-C services out of a sample of twenty-five cost sharing fees.

(Continued)

SHENANDOAH AREA AGENCY ON AGING, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended September 30, 2022

**C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAM AUDIT
(Continued)**

2022-001: Cost Sharing Fees, ALN 93.045 Special Programs for the Aging - Title III, Part C1 - Nutrition services and Special Programs for the Aging - Title III, Part C2 - Nutrition services, Program income (Continued)

Recommendation:

Cost sharing fees are not allowed to be charged for Title III-C services provided to individuals. Only voluntary contributions may be made for these services. Management should implement procedures to ensure these fees do not continue to be charged.

Views of Responsible Officials and Planned Corrective Action:

Management agrees with the finding. As noted in finding 2022-005, the vacant position, which has now been filled, was responsible for compliance review. Additional procedural reviews and corrected report formatting have been implemented to prohibit cost-sharing fees from being charged to the program.

2022-002: Unallowable Costs, ALN 93.053 Nutrition Services Incentive Program, Allowable Costs

Condition:

Administrative expenditures were improperly classified as expenditures funded by the Nutrition Services Incentive Program (NSIP).

Criteria:

NSIP funds may only be used to purchase domestic foods as outlined under Title 7 U.S. Code of Federal Regulations Part 250.68, *Nutrition Services Incentive Program*. Grant funding received through NSIP may not be used to pay for administration or other services.

Cause:

Unallowable costs were improperly classified to the financial records supporting NSIP expenditures and allowable costs were improperly allocated to other projects.

Effect:

Financial records supporting costs expensed under the NSIP award do not reflect the nature of the expenditures requested for reimbursement. Expenditures were misclassified within the financial records to improper programs and thus are considered a questioned cost.

Questioned Cost Amount:

\$98,327

(Continued)

SHENANDOAH AREA AGENCY ON AGING, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended September 30, 2022

**C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAM AUDIT
(Continued)**

**2022-002: Unallowable Costs, ALN 93.053 Nutrition Services Incentive Program, Allowable Costs
(Continued)**

Perspective Information:

Noted in one out of a sample of twenty-five expenditures charged to the Aging Cluster. Two of the items in the sample were expenditures charged to NSIP. We reviewed the list of the remaining expenditures charged to NSIP and confirmed the sample was representative of the entire population.

Recommendation:

It is critical for the underlying financial records to support an organization's claims for costs reimbursements under federal award programs with adequate documentation. Staff must allocate costs appropriately for allowable costs under each federal program and ensure expenditures charged to the federal programs are for appropriate purposes and are properly classified in the records to avoid noncompliance with federal regulations and program requirements.

Views of Responsible Officials and Planned Corrective Action:

Management partially agrees with the finding. We agree that certain amounts were misapplied to the NSIP account. However, the funds did purchase food as required by the grant. We believe this to be a reporting error and not a misuse of grant funds. With the vacant position recently filled, we have added additional review procedures to prevent any reoccurrence of misapplication.

2022-003: Annual Reporting to VDARS, ALN 93.044 Special Programs for the Aging – Title III, Part B- Grants for Supporting Services and Senior Centers, ALN 93.045 Special Programs for the Aging - Title III, Part C1 – Nutrition Services, ALN 93.053 Nutrition Services Incentive Program, Reporting

Condition:

The 13th Aging Monthly Report required by the pass through agency, Virginia Department of Aging and Rehabilitative Services (VDARS) was not submitted timely and contained inaccurate revenue and expenditure data.

Criteria:

VDARS requires the annual 13th Month Aging Monthly Report to be submitted by November 15th. The report must contain complete and accurate information as a restating of the monthly reporting for the fiscal year.

Cause:

The 13th Aging Monthly Report was not reconciled to underlying financial records, resulting in unexplained differences between the report and trial balance provided as part of the audit. Additionally, the report was not submitted by November 15, 2022.

(Continued)

SHENANDOAH AREA AGENCY ON AGING, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended September 30, 2022

**C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAM AUDIT
(Continued)**

**2022-003: Annual Reporting to VDARS, ALN 93.044 Special Programs for the Aging – Title III, Part B- Grants for Supporting Services and Senior Centers, ALN 93.045 Special Programs for the Aging - Title III, Part C1 – Nutrition Services, ALN 93.053 Nutrition Services Incentive Program, Reporting
(Continued)**

Effect:

The submission of the 13th AMR was not performed timely and included data that did not agree to underlying financial records. This should have been caught during the course of a review process before submission. Therefore, it is considered a significant deficiency of internal controls over compliance.

Recommendation:

Ensure reporting is submitted timely by the deadline stated by VDARS. Implement a review process for each monthly submission, including documentation of the review. Reconcile the federal, state and local totals reported in the Aging Monthly Report to the underlying financial records as stated in the financial system to ensure accuracy before submission to VDARS.

Views of Responsible Officials and Planned Corrective Action:

Management agrees with the finding. The AMR report was not filed in a timely manner. As noted in finding 2022-0005, the vacated position during the last quarter of the year was responsible for submittals. We note that the report has since been filed. With the position being filled, we believe the 13th AMR will be filed in a timely and accurate manner as in previous years.



SHENANDOAH AREA AGENCY ON AGING
207 MOSBY LANE
FRONT ROYAL, VA 22630

SHENANDOAH AREA AGENCY ON AGING:

Enclosed are the original and one copy of the 2021 Exempt Organization return, as follows...

2021 Form 990

Copies of all returns have been provided and should be retained for your files.

If one or more of your returns is being e-filed, we must receive back from you the required authorization form(s) bearing your signature. You will find enclosed any such authorization form(s) not previously provided to you. If you have not signed your returns digitally via SafeSend, please sign and return such form(s) to us using one of the following options:

- Scan and securely upload at <https://www.clientaccess.com/sharesafe/#/BrownEdwards>
- Fax to us at (540) 434-3097
- Use provided envelope to mail to the office

If one or more of your returns is being filed by paper, each original paper return should be signed, dated and filed in accordance with the filing instructions.

We prepared the return from information you furnished us without verification. Please review before filing to ensure there are no omissions or misstatements of material facts. Upon examination of the return by tax authorities, requests may be made for underlying data. We therefore recommend that you preserve all records which you may be called upon to produce in connection with such possible examinations.

We sincerely appreciate the opportunity to serve you. Please contact us if you have any questions concerning the tax return.

Sincerely,

Brown, Edwards & Company, LLP

TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING

September 30, 2022

Prepared For:

SHENANDOAH AREA AGENCY ON AGING
207 MOSBY LANE
FRONT ROYAL, VA 22630

Prepared By:

Brown, Edwards & Company, LLP
1909 Financial Drive
Harrisonburg, VA 22801

Amount Due or Refund:

Not applicable

Make Check Payable To:

Not applicable

Mail Tax Return and Check (if applicable) To:

Not applicable

Return Must be Mailed On or Before:

Not applicable

Special Instructions:

This copy of the return is provided ONLY for Public Disclosure purposes. Any confidential information regarding large donors has been removed.

Application for Automatic Extension of Time To File an Exempt Organization Return

Department of the Treasury
Internal Revenue Service

▶ **File a separate application for each return.**
▶ **Go to www.irs.gov/Form8868 for the latest information.**

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

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

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

Type or print <small>File by the due date for filing your return. See instructions.</small>	Name of exempt organization or other filer, see instructions. SHENANDOAH AREA AGENCY ON AGING	Taxpayer identification number (TIN) 54-1008875
	Number, street, and room or suite no. If a P.O. box, see instructions. 207 MOSBY LANE	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. FRONT ROYAL, VA 22630	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 | 1

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

THE ORGANIZATION

- The books are in the care of ▶ **207 MOSBY LANE - FRONT ROYAL, VA 22630**

Telephone No. ▶ **540-635-7141** Fax No. ▶ _____

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

1 I request an automatic 6-month extension of time until **AUGUST 15, 2023**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ▶ calendar year _____ or
- ▶ tax year beginning **OCT 1, 2021**, and ending **SEP 30, 2022**.

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

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

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

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

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

2021

Department of the Treasury
Internal Revenue Service

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

Open to Public Inspection

A For the **2021** calendar year, or tax year beginning **OCT 1, 2021** and ending **SEP 30, 2022**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization SHENANDOAH AREA AGENCY ON AGING		D Employer identification number 54-1008875
	Doing business as		E Telephone number 540-635-7141
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	G Gross receipts \$ 2,572,161.
	207 MOSBY LANE		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	City or town, state or province, country, and ZIP or foreign postal code FRONT ROYAL, VA 22630		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No
F Name and address of principal officer: JIMMY ROBERTS SAME AS C ABOVE			H(c) Group exemption number ▶
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
J Website: ▶ WWW.SHENANDOAHAAA.COM			
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶			L Year of formation: 1975 M State of legal domicile: VA

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: PROVIDING SERVICES DESIGNED TO HELP OLDER AND DISABLED ADULTS REMAIN IN THEIR HOMES AND COMMUNITIES		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	7
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	7
	5 Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	54
	6 Total number of volunteers (estimate if necessary)	6	65
	7 a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 2,432,146.	Current Year 2,488,475.
	9 Program service revenue (Part VIII, line 2g)	53,991.	64,833.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	136.	1,433.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,509.	5,969.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,487,782.	2,560,710.
	Expenses	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.	0.
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		1,306,620.	1,427,026.
16a Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 58,830.			
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		973,019.	1,117,459.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	2,279,639.	2,544,485.	
19 Revenue less expenses. Subtract line 18 from line 12	208,143.	16,225.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 1,553,845.	End of Year 1,599,959.
	21 Total liabilities (Part X, line 26)	258,612.	288,499.
	22 Net assets or fund balances. Subtract line 21 from line 20	1,295,233.	1,311,460.

Part II Signature Block

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

Sign Here	Signature of officer		Date	
	JIMMY ROBERTS, EXECUTIVE DIRECTOR Type or print name and title			
Paid Preparer Use Only	Print/Type preparer's name JAMES R. FRIES	Preparer's signature JAMES R. FRIES	Date 04/01/23	Check if self-employed <input type="checkbox"/> PTIN P01320612
	Firm's name ▶ BROWN, EDWARDS & COMPANY, LLP	Firm's EIN ▶ 54-0504608	Phone no. 540-434-6736	
Firm's address ▶ 1909 FINANCIAL DRIVE HARRISONBURG, VA 22801				

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: THE SHENANDOAH AREA AGENCY ON AGING (SAAA) PROVIDES AND COORDINATES PROGRAMS AND SERVICES WHICH PROMOTE THE INDEPENDENCE, DIGNITY, HEALTH AND WELL BEING OF SENIOR AND DISABLED PERSONS. SAAA SERVES THE COUNTIES OF CLARKE, FREDERICK, PAGE, SHENANDOAH, WARREN AND THE CITY

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [X] No If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [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 services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 2,287,739. including grants of \$) (Revenue \$ 66,431.) SHENANDOAH AREA AGENCY ON AGING (SAAA) SERVES THE RESIDENTS IN THE COUNTIES OF CLARKE, FREDERICK, PAGE, SHENANDOAH AND WARREN AND THE CITY OF WINCHESTER, COMPRISING A SERVICE AREA OF 1,652 SQUARE MILES. DURING FY2022, OUR MEALS ON WHEELS AND CONGREGATE NUTRITION PROGRAM PROVIDED 93,727 MEALS. WELLTRAN PROVIDED 7,526 TRIPS FOR OLDER ADULTS TO MEDICAL APPOINTMENTS AND ESSENTIAL ERRANDS, 7,281 TRIPS TO THE SENIOR CENTERS TO PARTICIPATE IN WELLNESS PROGRAMS AND ACTIVITIES, RECEIVE A NUTRITIOUS MEAL CONTAINING 1/3 OF THE DAILY NUTRITIONAL REQUIREMENTS FOR SENIORS, AND TO PARTICIPATE IN EDUCATIONAL PROGRAMS FOCUSED ON LEGAL ISSUES, SCAMS, INSURANCE EDUCATION, AND OTHER TOPICS RELEVANT TO SENIOR CITIZENS. ALL SENIOR CENTERS REOPENED IN MARCH OF 2022.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe on Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 2,287,739.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 22 through 38 regarding grants, compensation, tax-exempt bonds, and excess benefit transactions.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, and backup withholding rules.

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

Table with columns for question number, question text, and Yes/No checkboxes. Includes questions 2a through 17 regarding employee counts, tax returns, unrelated business income, foreign accounts, prohibited transactions, and charitable contributions.

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

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members... 1b Enter the number of voting members included... 2 Did any officer, director, trustee, or key employee have a family relationship... 3 Did the organization delegate control over management duties... 4 Did the organization make any significant changes to its governing documents... 5 Did the organization become aware during the year of a significant diversion of the organization's assets... 6 Did the organization have members or stockholders... 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body... 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body... 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? b Each committee with authority to act on behalf of the governing body? 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O.

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 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 b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done 13 Did the organization have a written whistleblower policy? 14 Did the organization have a written document retention and destruction policy? 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? a The organization's CEO, Executive Director, or top management official b Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed NONE
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. [X] Own website [] Another's website [X] Upon request [] Other (explain on Schedule O)
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records THE ORGANIZATION - 540-635-7141 207 MOSBY LANE, FRONT ROYAL, VA 22630

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JIMMY ROBERTS EXECUTIVE DIRECTOR	40.00			X				74,171.	0.	5,356.
(2) JAMES WHIRLEY DIR OF FINANCE UNTIL 7/9/22	40.00			X				40,736.	0.	110.
(3) CHARLES THOMAS CHAIR	1.00	X		X				0.	0.	0.
(4) CHRISTY MCMILLEN-GOODWIN VICE CHAIR	1.00	X		X				0.	0.	0.
(5) MARTHA WATKINS TREASURER	1.00	X		X				0.	0.	0.
(6) BETSY PRITCHARD SECRETARY	1.00	X		X				0.	0.	0.
(7) EVA MILLER DIRECTOR	1.00	X						0.	0.	0.
(8) JOE BIGGS DIRECTOR	1.00	X						0.	0.	0.
(9) DONIELLE PALMER DIRECTOR	1.00	X						0.	0.	0.
(10) MARY JO MILLS DIR OF FINANCE STARTING 7/10/22	40.00			X				0.	0.	0.

Part VIII Statement of Revenue

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	7,000.				
	1 b	Membership dues					
	1 c	Fundraising events	10,828.				
	1 d	Related organizations					
	1 e	Government grants (contributions)	2,309,535.				
	1 f	All other contributions, gifts, grants, and similar amounts not included above	161,112.				
	1 g	Noncash contributions included in lines 1a-1f	\$ 74,089.				
	1 h	Total. Add lines 1a-1f	2,488,475.				
	Program Service Revenue	2 a	FEE FOR SERVICES	64,833.	64,833.		
2 b							
2 c							
2 d							
2 e							
2 f		All other program service revenue					
2 g		Total. Add lines 2a-2f	64,833.				
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)	33.			33.	
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6 a	Gross rents	(i) Real				
			(ii) Personal				
	6 b	Less: rental expenses					
	6 c	Rental income or (loss)					
	6 d	Net rental income or (loss)					
	7 a	Gross amount from sales of assets other than inventory	(i) Securities				
			(ii) Other	1,400.			
	7 b	Less: cost or other basis and sales expenses	0.				
7 c	Gain or (loss)	1,400.					
7 d	Net gain or (loss)	1,400.	1,400.				
8 a	Gross income from fundraising events (not including \$ 10,828. of contributions reported on line 1c). See Part IV, line 18		17,222.				
			11,451.				
			5,771.			5,771.	
8 b	Less: direct expenses						
8 c	Net income or (loss) from fundraising events						
9 a	Gross income from gaming activities. See Part IV, line 19						
9 b	Less: direct expenses						
9 c	Net income or (loss) from gaming activities						
10 a	Gross sales of inventory, less returns and allowances						
10 b	Less: cost of goods sold						
10 c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11 a	OTHER REVENUE	198.	198.			
	11 b						
	11 c						
	11 d	All other revenue					
	11 e	Total. Add lines 11a-11d	198.				
12	Total revenue. See instructions	2,560,710.	66,431.	0.	5,804.		

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
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	159,956.	140,761.	15,996.	3,199.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	991,343.	872,381.	99,135.	19,827.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	45,510.	40,049.	4,551.	910.
9 Other employee benefits	143,320.	126,122.	14,332.	2,866.
10 Payroll taxes	86,897.	76,469.	8,690.	1,738.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	19,653.		19,653.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion	7,749.	6,199.	775.	775.
13 Office expenses	73,691.	58,953.	7,369.	7,369.
14 Information technology	10,167.	8,133.	1,017.	1,017.
15 Royalties				
16 Occupancy	60,662.	51,563.	6,066.	3,033.
17 Travel	2,260.	2,034.		226.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings				
20 Interest	5,665.	4,531.	567.	567.
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	135,568.	105,233.	13,557.	16,778.
23 Insurance	56,837.	51,153.	5,684.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a FOOD AND DISPOSABLES	413,175.	413,175.		
b CONTRACTOR EXPENSES	218,428.	218,428.		
c VEHICLE EXPENSE	84,856.	84,856.		
d OTHER	28,197.	27,258.	469.	470.
e All other expenses _____	551.	441.	55.	55.
25 Total functional expenses. Add lines 1 through 24e	2,544,485.	2,287,739.	197,916.	58,830.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				
Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	216,857.	1	361,722.
	2 Savings and temporary cash investments	182,173.	2	28,197.
	3 Pledges and grants receivable, net	309,440.	3	527,246.
	4 Accounts receivable, net	229,374.	4	4,254.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	15,901.	8	25,825.
	9 Prepaid expenses and deferred charges	26,930.	9	20,099.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,955,758.		
	b Less: accumulated depreciation	10b 1,323,142.	573,170.	10c 632,616.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 33)		1,553,845.	16	1,599,959.
Liabilities	17 Accounts payable and accrued expenses	111,860.	17	148,715.
	18 Grants payable		18	
	19 Deferred revenue		19	4,291.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties	146,752.	23	135,493.
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25		258,612.	26
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	890,660.	27	978,543.
	28 Net assets with donor restrictions	404,573.	28	332,917.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	1,295,233.	32	1,311,460.
33 Total liabilities and net assets/fund balances	1,553,845.	33	1,599,959.	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	2,560,710.
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,544,485.
3	Revenue less expenses. Subtract line 2 from line 1	3	16,225.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,295,233.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	2.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,311,460.

Part XII Financial Statements and Reporting

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

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

Form 990 (2021)

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	2306021.	2542442.	2399023.	2432146.	2488475.	12168107.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	2306021.	2542442.	2399023.	2432146.	2488475.	12168107.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						12168107.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4	2306021.	2542442.	2399023.	2432146.	2488475.	12168107.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	7.	35.	101.	36.	33.	212.
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.)	450.	459.		1,509.	198.	2,616.
11 Total support. Add lines 7 through 10						12170935.
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f))	14	99.98 %
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	99.97 %
16a 33 1/3% support test - 2021. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input checked="" type="checkbox"/>	
b 33 1/3% support test - 2020. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
17a 10% -facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
b 10% -facts-and-circumstances test - 2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	<input type="checkbox"/>	

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

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

Section A. Public Support

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b; 12 Other income; 13 Total support.

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

Table with 2 columns: Description, Percentage. Row 15: Public support percentage for 2021; Row 16: Public support percentage from 2020 Schedule A, Part III, line 15.

Section D. Computation of Investment Income Percentage

Table with 2 columns: Description, Percentage. Row 17: Investment income percentage for 2021; Row 18: Investment income percentage from 2020 Schedule A, Part III, line 17.

19a 33 1/3% support tests - 2021. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here.

b 33 1/3% support tests - 2020. 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.

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>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.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
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)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>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.</i>		
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)? <i>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.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>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).</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
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))? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
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)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Contains questions 11a, 11b, 11c regarding gift acceptance.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Contains questions 1 and 2 regarding governing body power and organization operation.

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Contains question 1 regarding directors/trustees.

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Contains questions 1, 2, 3 regarding support provided and relationships.

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Contains questions 1, 2a, 2b, 3a, 3b regarding the Integral Part Test and activities.

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

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

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

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

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5
6	Other distributions (<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 organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9	Distributable amount for 2021 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1 Distributable amount for 2021 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2021 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2021			
a From 2016			
b From 2017			
c From 2018			
d From 2019			
e From 2020			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2021 distributable amount			
i Carryover from 2016 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2021 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2021 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2022. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2017			
b Excess from 2018			
c Excess from 2019			
d Excess from 2020			
e Excess from 2021			

Part VI

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

Horizontal lines for supplemental information input.

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2021

Name of the organization

SHENANDOAH AREA AGENCY ON AGING

Employer identification number

54-1008875

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

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

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

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

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

LHA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (2021)

Name of organization SHENANDOAH AREA AGENCY ON AGING	Employer identification number 54-1008875
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	 <hr/> <hr/> <hr/>	\$ <u>1,218,494.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	 <hr/> <hr/> <hr/>	\$ <u>318,208.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
3	 <hr/> <hr/> <hr/>	\$ <u>530,586.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	 <hr/> <hr/> <hr/>	\$ <u>54,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	 <hr/> <hr/> <hr/>	\$ <u>78,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	 <hr/> <hr/> <hr/>	\$ <u>65,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization SHENANDOAH AREA AGENCY ON AGING	Employer identification number 54-1008875
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	<hr/> <hr/> <hr/>	\$ <u>63,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization SHENANDOAH AREA AGENCY ON AGING	Employer identification number 54-1008875
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Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
2	VAN _____ _____ _____	\$ 57,752.	06/30/22
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____

Name of organization SHENANDOAH AREA AGENCY ON AGING	Employer identification number 54-1008875
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this info. once.) ▶ \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization: SHENANDOAH AREA AGENCY ON AGING; Employer identification number: 54-1008875

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions about donor property and grant fund usage.

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

Form with multiple sections: 1. Purpose(s) of conservation easements (checkboxes for land, habitat, open space, historic area, structure); 2. Conservation contribution details (table with 2a-2d); 3-7. Monitoring and enforcement details; 8-9. Reporting requirements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Form with sections 1a-1b and 2. 1a: Text of footnote for public service. 1b: Amounts for art collections. 2: Amounts for art collections for financial gain.

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

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

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

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment _____%
 - b Permanent endowment _____%
 - c Term endowment _____%
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|---|--------|----|
| (i) Unrelated organizations | 3a(i) | |
| (ii) Related organizations | 3a(ii) | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/> | 3b | |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		517,597.	318,059.	199,538.
c Leasehold improvements				
d Equipment		1,357,151.	959,939.	397,212.
e Other		81,010.	45,144.	35,866.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				632,616.

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.

Table with 3 columns: (a) Description of security or category, (b) Book value, (c) Method of valuation. Rows include (1) Financial derivatives, (2) Closely held equity interests, (3) Other, (A) through (H), and a Total row.

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.

Table with 3 columns: (a) Description of investment, (b) Book value, (c) Method of valuation. Rows include (1) through (9) and a Total row.

Part IX Other Assets.

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

Table with 2 columns: (a) Description, (b) Book value. Rows include (1) through (9) and a Total row.

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.

Table with 2 columns: (a) Description of liability, (b) Book value. Rows include 1. (1) Federal income taxes, (2) through (9), and a Total row.

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 ...

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

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

1	Total revenue, gains, and other support per audited financial statements		1	2,751,241.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b	190,530.	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e	190,530.	
3	Subtract line 2e from line 1		3	2,560,711.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b	-1.	
c	Add lines 4a and 4b	4c	-1.	
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	2,560,710.

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

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

1	Total expenses and losses per audited financial statements		1	2,735,015.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	190,530.	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e	190,530.	
3	Subtract line 2e from line 1		3	2,544,485.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c	0.	
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	2,544,485.

Part XIII Supplemental Information.

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

PART XI, LINE 4B - OTHER ADJUSTMENTS:

ROUNDING -1.

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))	
		WALKATHON (event type)	CASH BASH (event type)	NONE (total number)		
Revenue	1	Gross receipts	28,050.		28,050.	
	2	Less: Contributions	10,828.		10,828.	
	3	Gross income (line 1 minus line 2)	17,222.		17,222.	
Direct Expenses	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs				
	7	Food and beverages				
	8	Entertainment				
	9	Other direct expenses		11,451.		11,451.
	10	Direct expense summary. Add lines 4 through 9 in column (d)				11,451.
11	Net income summary. Subtract line 10 from line 3, column (d)				5,771.	

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

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

9 Enter the state(s) in which the organization conducts gaming activities: _____
 a Is the organization licensed to conduct gaming activities in each of these states? Yes No
 b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No
 b If "Yes," explain: _____

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2021

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

Name of the organization **SHENANDOAH AREA AGENCY ON AGING** Employer identification number **54-1008875**

Part I	Types of Property			
	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1				
2				
3				
4				
5				
6	X	1	57,752.	FAIR MARKET VALUE
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25	X	52	16,337.	
26				
27				
28				

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

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?		X
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2021

Open to Public
Inspection

Name of the organization

SHENANDOAH AREA AGENCY ON AGING

Employer identification number

54-1008875

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

FOR AS LONG AS POSSIBLE.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

OF WINCHESTER. UNDER THE OLDER AMERICANS ACT, SAAA PROVIDES SERVICE TO
THE COMMUNITY FOR PERSONS AGE 60 AND OLDER WITH AN EMPHASIS ON LOW
INCOME, FRAIL AND MINORITY OLDER PERSONS.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

WE PROVIDED 6,914 HOURS OF IN-HOME CARE SERVICES TO ASSIST WITH THE
ACTIVITIES OF DAILY LIVING SUCH AS BATHING, GROOM, DRESSING AND LIGHT
HOUSEKEEPING.

VOLUNTEER COUNSELORS PROVIDED MEDICARE, PART D ENROLLMENT ASSISTANCE
AND HELPED WITH OTHER MEDICARE-RELATED CONCERNS.

NUMEROUS DONATIONS OF FOOD AND SUPPLIES WERE RECEIVED FROM INDIVIDUALS
AND BUSINESSES TO HELP RELIEVE THE LINGERING EFFECTS OF THE COVID-19
PANDEMIC CRISIS TO SENIORS, SAAA EMPLOYEES AND VOLUNTEERS ENSURED THESE
DONATIONS WERE DELIVERED IN A TIMELY WAY TO THE SENIORS IN THE
COMMUNITIES IN WHICH THEY WERE DONATED. STAFF AND VOLUNTEERS
CONTACTED SENIORS FREQUENTLY TO CHECK ON THEIR WELL-BEING, ASSESS THEIR
NEEDS AND PROVIDE RESOURCES.

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

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

Schedule O (Form 990) 2021

Name of the organization SHENANDOAH AREA AGENCY ON AGING	Employer identification number 54-1008875
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THE 990 IS CIRCULATED AMONG THE BOARD OF DIRECTORS OR PRESENTED AT A MEETING OF THE BOARD PRIOR TO FILING.

FORM 990, PART VI, SECTION B, LINE 12C:
BOARD MEMBERS SIGN INDIVIDUAL FORMS ACCEPTING THE CONFLICT OF INTEREST POLICY. EXECUTIVE DIRECTOR MAINTAINS RECORD OF DISCLOSED CONFLICTS. BOARD MEMBERS AND OTHER OFFICERS ARE REQUIRED TO ABSTAIN FROM DISCUSSION AND VOTES ON MATTERS INVOLVING IDENTIFIED INTERESTED PARTIES. SUCH DISCUSSION AND VOTES ARE OPEN TO THE FULL BOARD AND/OR APPLICABLE COMMITTEE.

FORM 990, PART VI, SECTION C, LINE 19:
THE AGENCY MAINTAINS A WEBSITE FOR INFORMATION AND MAINTAINS FINANCIAL INFORMATION AT THEIR OFFICE.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:
ROUNDING 2.

FORM 990, PART XII, LINE 2C:
THE PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR.

CLARKE COUNTY FY 2025 BUDGET

Cash Grant Request

Use this form to request a cash grant from the Board of Supervisors for the next fiscal year. Call Nancy Warczyglowa @ 540-955-6170 with questions.

Agency Name: Northwestern Community Services Board

Contact (name, phone, and email): Jon Munch, (540) 505-1580, Jon.Munch@nwcsb.com

CASH GRANT:

Amount Requesting FY 25: \$116,848

Total clients served in FY 23: 6,043 / 223,810 Number from Clarke: 201 / 6,233

Please attach a copy of your most recent audited financial statements, including balance sheet and income/expense statement, the most recent form 990 and any additional information you feel is important.

JUSTIFICATION Please justify your request as succinctly, factually, and legibly as possible, and include all of the applicable information that is being requested.

NWCSB provides behavioral health and developmental services for localities in our catchment area including mental health services, developmental disability services, substance use services, prevention services, and crisis services. We offer an array of outpatient, case management, day support, residential and emergency programs that are designed to enhance the quality of life for both children and adults affected by emotional/behavioral disorders, mental illness, substance use, and intellectual disabilities and developmental disabilities.

Virginia DBHDS Policy 4010 (CSB) 83-6, "Local Matching Requirements for Community Services Boards and Behavioral Health Authorities" requires that NWCSB's partner localities provide a minimum matching funding level of at least 10 percent of the total amount of state and local funds provided for operating expenses. In the absence of adequate funding from our locality partners, our ability to provide services to impacted citizens of partner localities would be negatively affected, and would require waiver filings for each locality with DBHDS.

Our audited financial statements for FY2023 are not yet available, however, we can forward a copy to you as soon as they are completed.

FY25 Budget Presentations by Civic Organizations

5:45 – 6:00 pm

- District Courts: General and Juvenile & Domestic Relations
- Blandy Experimental Farm
- Old Dominion ASAP

FY24 Budget Presentations by Civic Organizations

District Courts:

General

Juvenile & Domestic Relations

**Blandy Experimental Farm
Request to the Clark County Board of Supervisors
FY25**

1. Financial Statements

Funding for academic and public programs at Blandy comes from a variety of sources. These include an endowment (with distributions determined by the University of Virginia’s Board of Visitors), funds designated by the Virginia General Assembly, the University’s College of Arts & Sciences, outside grants, and funds raised by the Foundation of the State Arboretum (FOSA), a 501(c)3 University-Associated Organization dedicated to support of Blandy and its public programs.

Our Annual Report for FY23 is not yet complete, but I have included a pdf of our Annual Report from FY22 (1 July 2021 through 30 June 2022). This document includes a financial report from Blandy Experimental Farm (page 6), and FOSA’s Financial Report is provided on page 20.

Blandy’s financial statement is not audited independently of the University of Virginia, and audited figures for Blandy itself are therefore unavailable. The University’s most recent Annual Financial Report (FY23) is available at: <https://uvafinance.virginia.edu/resources/annual-financial-report-2023>. FOSA’s financial statements are audited separately by Yount, Hyde, and Barbour in compliance with the Uniform Prudent Management of Institutional Funds Act (UPMIFA).

2. Federal Form 990

Administratively, Blandy Experimental Farm is treated as a department within the University of Virginia and does not file a separate 990 form. The University’s 990-T is available by request from:

Director of Financial Operations
University of Virginia
PO Box 400194
Charlottesville, VA 22904-4194

As an independent 501(c)3, the Foundation of the State Arboretum files its own 990 form. I have provided a draft FOSA’s most recent 990 (FY22) as an attachment in the accompanying documents (the 990 for FY23 was not officially finalized by the due date of this request).

3. Funding Formula

A funding formula is not used for this request. The \$3500 provided by the Clarke County Board of Supervisors in FY23 is being used to maintain and improve Blandy’s public facilities and programming. See section 6 for recent improvements for visitors to Blandy.

4. Contributions and requests from other local government sources (FY23 and FY24)

- FY24: \$3500 from the Clarke County Board of Supervisors (current year support)
- FY25: \$3500. This request to the Clarke County Board of Supervisors is the only request to a local government for FY24.

5. Services provided to the citizens of Clarke County

The University of Virginia's Blandy Experimental Farm serves its local community and the Commonwealth through its University programs, the State Arboretum of Virginia, K-12 programs, and other public programs and events. Its importance to the county is recognized several times in Clarke County Comprehensive Plan. The Arboretum itself is open to the public throughout the year, from dawn to dusk, free of charge. It is one of the largest properties open to the public in Clarke County and is a vital source of outdoor recreation. In addition to its diverse botanical collections, Blandy provides equestrian trails and walking trails. Over 200,000 people visit the Arboretum annually. In a typical year, this number includes over 15,000 people who attended special events (e.g., *Garden Fair* and *Ginkgo Fest*). Unfortunately we have no way of knowing accurately what percentage of our visitors lives in Clarke County, but anecdotal evidence suggests that use by Clarke County residents is substantial. Twenty-two percent of the membership in the Foundation of the State Arboretum (FOSA) resides in Clarke County.

Major improvements to our public infrastructure include landscape renovations at the Peetwood Pavilion and the Iris Garden. The renovations at Peetwood included a small amphitheater, a solar compass that marks sunrise and sunset on the solstices, and additional native tree and shrub planting. The project is an enhancement for both our K12 program and summer camp and an attractive destination for visitors. The funding for the project came primarily from the University's Arboretum Committee, from FOSA, and from Blandy. Renovations to the Iris garden including new hardscape and paths for the public were completed in summer 2023. FOSA and Blandy collaborated to completely renovate the two main public restrooms in the quarters (new floors, counters, tile, fixtures, and the addition of baby changing stations). The University of Virginia's Alumni Board of trustees have contributed \$40,000 each of the past two years to enable Blandy to restore areas of the property dominated by non-native species back to Virginia-native trees and shrubs.

Blandy continues our effort to research the history of enslavement on the Tuleyries property. Blandy's 700 acres were once part of the Tuleyries estate, and the east wing of the Quarters building (built in ca. 1830) was once a barracks for the enslaved on the estate. In 2022, we commissioned a Ph.D. student from Howard University to draft interpretive information for future signage.

Blandy's primary mission is to support research and training in the environmental sciences, and every year dozens of faculty, graduate students, and undergraduates conduct research here. In the summer of 2017, we began a program to include local high school students in research. We provide a \$3000 summer stipend to two high school interns who are interested in majoring in a science field in college. These students assist our researchers in the field and laboratory, gaining

valuable advanced research skills. The program is open to students from Clarke, Frederick, and Winchester high schools. Both interns in 2023 came from Clarke County High School.

The K-12 Education Program is staffed by one full-time General Faculty who serves as the Director of the program, one full-time Lead Environmental Educator, and two full-time Environmental Educators.

All the Clarke County Public School elementary grade students engaged in outdoor learning programs at Blandy throughout the school year: 249 grade 1-5 students from Boyce Elementary School and 444 grade K-5 D.G. Cooley Elementary Schools. Powhatan kindergarten students visited Blandy twice to learn about plant germination and Virginia mammals. Preschool, kindergarten, and 1st grade students (thirteen) from Willow Wood Schoolhouse homeschool visited Blandy to learn about our native Virginia mammals. Blandy participated in the September Conservation Fair at Powhatan School and engaged 83 4th grade students from throughout the county in a game designed to increase understanding about the migration of native birds.

Through a grant from NOAA (Bay Watershed Education & Training) obtained by our Director of Education and Clarke County teachers, Clarke County elementary, middle, and high school principals and teachers were able to purchase over \$20,000 in supplies to support the continuation of outdoor-based learning investigations for Clarke County. Blandy's Director of Education partnered with the Boyce Elementary School 5th grade teachers and Clarke County Greenway Garden Club to lead the 5th grade students in expanding the riparian buffer along Roseville Run behind their school. Students design two 5 foot x 15 foot plots, selected the plants, and planted the plots. Over 200 plants were added to the riparian buffer. Blandy's Director of Education also partnered with Yvonne Rivera, Vice Principal at Johnson-Williams Middle school, to guide the Future Farmers of America students to expand the pollination garden at their school and provided native plants and planting guidance to the middle school gifted teacher who led her students in planting two large outdoor planters at the school.

Two professional learning programs were created by Blandy education staff for Clarke County Public School teachers: 1) August 2022. Watershed education at Harper's Ferry; an all-day learning experience for 30 teachers. May 2023. 2) Clarke County connections to the Chesapeake Bay watershed at the University of Virginia's Eastern Shore ecology field research station; a three-day immersive learning experience for 15 teachers.

Blandy's Director of Scientific Engagement develops programs for the general public through FOSA. We hosted 51 public programs attended by 763 people (about 15% from Clarke County) in 2023. Blandy staff led an additional 34 tours, talks, and workshops to over 1,600 members of garden clubs, scout troops, service organizations, retirement communities, and more. Blandy educators helped young naturalists and their caregivers explore the natural world throughout the year with family-friendly programs including Halloween-themed nature walks and hot chocolate hikes. Another 2023 highlight was a series of programs aimed at helping local landowners identify funding opportunities to manage their properties more sustainably, with guest speakers from the Lord Fairfax Soil and Water Conservation District, the Virginia Department of Forestry, the Clifton Institute, and the Piedmont Environmental Council. Programs co-sponsored by Sustainability Matters, Wildlife Veterinary Care, the Shenandoah Astronomical Society, and the Shenandoah Film Collaborative were also popular in 2023.

The Foundation of the State Arboretum (FOSA) exists to support the mission of Blandy Experimental Farm and has a membership of approximately 600 units (individual and family memberships). FOSA is governed by a volunteer Board of Directors and has an operating budget of approximately \$260,000. FOSA provides essential fund-raising support for Blandy capital projects.

Blandy provides meeting space for many community groups (often free of charge) ranging from the Blandy Sketch Group and Photo Club, to Garden Clubs and the Clarke County Public Schools retreat. Blandy has been home for years to the area's chapter of the Virginia Master Naturalist class (20-25 students each year for this 12-week course), the Shenandoah Audubon Society, and the Beekeepers of the Northern Shenandoah, and the Northern Shenandoah Valley Master Gardener's annual Seed Exchange. Over the past several years, Blandy has hosted 5K race for the Shenandoah Valley Runners, fundraiser 5Ks for local non-profits including Blue Ridge Hospice and Briggs Animal Adoption Center.

6. Salary and benefit changes over the past three years

Salary Changes: Blandy currently employs 26 people (4 full-time faculty, 17 full-time University Staff, and 5 part-time staff). All Blandy employees are employees of the University of Virginia and therefore state employees. Salary and benefit changes at Blandy are determined by the University, with occasional mandates from the General Assembly/Governor's Office. Part-time employees are wage employees. Peer review committees evaluate Blandy Faculty apart from Blandy staff. University Staff are evaluated by supervisors on an annual basis.

In FY22, the University made a concerted effort to address wage stagnation over the past decade (especially for University Staff and wage employees). Faculty salaries increased by an average of 4.79% (range: 3.76-3.97%). University Staff salaries increased by an average of 8.49% (range: 5.06-15.37%). Wage employees received an average increase of 15.3% (range: 5.0-22.1%). In FY23, Blandy faculty salaries rose by 8.1%, but this was screwed by a 13% raise associated with the promotion of one faculty member from Associate to Full Professor and a raise of 7.2% of another due to market realignment. University Staff Salaries increased by an average of 9.5%, but this was skewed by an internal promotion that included a 28% raise and 18.5% increases for all hourly wage employees. In FY24, faculty salaries increased by an average of 6.2%. This included the annual merit-based pay raise and a state mandated 2% raise that went into effect in November 2023. University Staff salaries increased by 4.7%, including merit-based raises and the state mandated 2% increase in November.

Benefit Changes: In 2022, UVA health plans offered an annual hearing exam and covered a medically necessary hearing aids up to \$1200 once every 4 years. Premiums remained the same for full-time employees, but part-time employees were given the same employer contribution as full-time employees, reducing premium costs for part-time employees. Premiums increased for all UVA health plans in 2023, but deductibles remained the same. Cost sharing for prescription medications also increased for two of the three health plan options. Premiums increased for all UVA health plans in 2024, but deductibles and co-pays remained the same. Employer contributions to Health Savings Plans have remained the same for the past three years.

7. E-mail address for correspondence: dec5z@virginia.edu

Respectfully submitted,

Dr. David E. Carr
Director, Blandy Experimental Farm
Research Professor, Environmental Sciences
dec5z@virginia.edu

Attachments:

Blandy FY25 Budget Request Form
FOSA Annual Report FY22
FOSA 990 FY22

FOUNDATION OF THE STATE ARBORETUM
BLANDY EXPERIMENTAL FARM

FY2022 Annual Report



STATE ARBORETUM
of VIRGINIA



BLANDY
EXPERIMENTAL FARM

About Blandy

MISSION

The purpose of Blandy Experimental Farm is to increase understanding of the natural environment through research and education.

VISION

Natural systems support and increasingly are affected by humans; therefore, ecological and environmental literacy are fundamental requirements for citizens, policy-makers, and society as a whole. Blandy Experimental Farm exists to promote this understanding through education and research on plants, plant biology, ecology, evolution, the environmental sciences, and the manner in which all of these are used and affected by humans.

ABOUT THE FOUNDATION OF THE STATE ARBORETUM

The Foundation of the State Arboretum supports Blandy's research and educational goals, enhances Blandy's value as a public institution, and helps maintain the Arboretum's collections.



BLANDY EXPERIMENTAL FARM
FY 2022 AT A GLANCE
(JULY 1, 2021 THROUGH JUNE 30, 2022)



4,596

*# students served by Blandy's
Education Programs*

10 REU STUDENTS AT BLANDY

*Blandy held its 31st Research Experience for Undergraduates
(REU) program with 10 students.*

2,806

*# who attended Blandy's outreach
programs for general audiences*

2.5 ACRES

*size of "buckthorn forest"
plot undergoing native tree
restoration*

BLANDY'S ANNUAL GARDEN FAIR

*The 32nd Annual Garden Fair was held at the Clarke County
Fairgrounds.*

DIRECTOR'S LETTER



David Carr
Blandy Director

Not to alarm anyone, but FY22 was a year of red ink for Blandy. It was not unanticipated. In fact, it was quite intentional. Blandy's income comes from a number of sources, but year-in and year-out, the four most important are the Blandy Endowment (\$1,508,690 in FY 22), our state appropriation (\$304,927), the University of Virginia (\$291,716), and the Foundation of the State Arboretum (\$167,095). External grants can also be a significant source of income for programming, but grant income fluctuates much more than any of these core sources.

Our income from the state, University, and FOSA are spent each year down to the last dollar. These income sources fund Arboretum and K12 positions, graduate students, and other activities that help us deliver our mission. Grant income is also spent down to the last dollar, but on multiyear grants, the arrival of the income typically precedes most of the spending. The red ink on our balance sheet for FY22 is due primarily to this accounting asynchrony as a couple multiyear grants began to sunset.

Through careful spending, Blandy entered FY22 with a positive balance in past endowment distributions. We have used this balance in the recent past to fund some of Blandy's most ambitious capital projects. These included the construction of the lab (completed in 2012) and the construction of the new research greenhouse and two new researcher cottages (all completed in 2017). Those projects sent the balance to its lowest level in 25 years, but the balance has been gradually replenished since then. Now, five years later, it is time to crack open the piggy bank again.

This time around, spending will be going toward maintaining and remodeling buildings that are already here. During FY22 and the current Fiscal Year, we have spent to remove buildings that had outlived their usefulness. For example, we recently demolished the original research greenhouse, constructed in 1941 and abandoned for the new, modern greenhouse in 2017. FY22 saw repairs to the Hewlett Lewis Overlook Pavilion by Rattlesnake Spring. Built in 2001, the Pavilion's ADA ramp had begun to deteriorate, requiring a full rebuild. We also repainted the interiors and exteriors on the two original research cottages (built in 1999).

CONT. NEXT PAGE

One of the biggest projects for the current fiscal year is the conversion of the tenant house to office space for our Arboretum staff. Arborist Chris Schmidt and her staff have suffered through many cold winters and broiling hot summers in the old “Miller Lab,” and an improved work environment for them was long overdue. The Stone Cottage, used for graduate student housing in the summer, is also in desperate need of repairs, with its exterior brick spalling from moisture damage.

It would not be prudent to spend all of the endowment balance on these repairs and improvements. The University asks me to maintain a balance of about 50 percent of our annual endowment distribution. With this constraint, we still will be able to invest in our deferred maintenance projects over the next few years. That will go a long way toward bringing some of Blandy’s historic buildings back into shape, providing a better environment for both our employees and visitors.

We will likely have to look elsewhere for funding for some of our more ambitious improvements (e.g., a new HVAC system and a new roof for the Quarters building), but you should expect to see infrastructure improvements at Blandy in the near future and maybe some more ambitious changes a little farther down the line.



DAVE CARR

DIRECTOR





Blandy Experimental Farm Financial Report

Blandy Experimental Farm - Fiscal Year 2022
(July 1, 2021 - June 30, 2022)

BEGINNING BALANCE	\$1,828,552
<hr/>	
INCOME	
<hr/>	
Revenue	\$18,903
FOSA Support	\$167,096
Gifts	\$53,142
Reimbursements	\$19,260
Grants	\$17,000
Endowment Distribution	\$1,508,690
State Support	\$304,927
Interest	\$57
UVA Support	\$291,716
Transfers	*(\$50,000)
Total Income	\$2,330,791
<hr/>	
EXPENSES	
<hr/>	
Salaries and Wages	\$1,583,947
Student Support	\$284,112
Teacher Support	\$4,486
Supplies & Services	\$349,365
Travel and Professional Development	\$33,309
Printing & Publications	\$6,400
Communications	\$21,880
Utilities	\$77,741
Equipment	\$27,463
Insurance	\$2,886
eVA Fees	\$2,786
Transfers/Recoveries	(\$7,690)
F&A Costs	\$24,157
Total Expenses	\$2,410,841
<hr/>	
ENDING BALANCE	\$1,748,502

This is an unaudited summary of income and expenditures from Blandy's University accounts. The audited financial statements of the University of Virginia are here: <https://evp-coo.virginia.edu/annual-financial-reports>

*Gift from Thomas R. Flory transferred to the Thomas R. Flory in Honor of Walter S. Flory, Jr. Endowment for Blandy.



EDUCATION AT BLANDY

Our Blandy education program was nearly back to normal in FY22. In FY21, due to the COVID-19 pandemic, nearly all our education programs were offered virtually, and our arboretum grounds were unusually quiet. This year, the students and teachers returned. Students were obviously happy to come to Blandy and engage in our outdoor education programs. They were jumping off the buses with big, happy grins on their faces. And we joined them!

Highlights of our year include collaborating with the Frederick County Public Schools 4th-grade Elementary Specialist team to create an outdoor-based watershed education program for the nearly 1,000 4th-grade students. We also provided training for their teachers.

The Frederick County 4th graders came to Blandy in the fall and the spring. They learned about the importance of healthy watersheds for organisms that live on the land, and in the water, and for humans! They explored how water flows within a watershed system, how some of our human activities can decrease water quality, and ways that we can reduce those negative impacts.

Students designed and tested systems to remove excess erosion from water runoff in water.

Our strong partnership with Clarke County Public Schools continued this year, the fourth and final year of our joint watershed education project with the National Oceanic and Atmospheric Administration (NOAA). Clarke County students from kindergarten to high school came to Blandy for programs.

We also collaborated with Clarke County elementary school teachers to create lessons that could be taught outdoors in their schoolyards. These young scientists observed leaf colors and shapes, insect adaptations, animal camouflage, and discovered that nature is full of natural, simple machines. "A hill is an inclined plane!", first-grade students exclaimed. Students and teachers from eight school divisions, seven private schools, and a homeschool group engaged in our programs this year—and we welcomed each and every one!

-Candace Lutzow-Felling, Director of Education



Blandy Education Program Outreach Activity, FY22



Type of Program	Number
PreK-12 School Programs	
Total Education Programs	217
Students served On-site	3,992
Students served Off-site	214
Teachers attending	217
Chaperones attending	387
School Divisions served	8
Schools served	36
Public schools	28
Private schools	7
Home schools	1
Science Fairs judged	1
Students judged	5
# served at other Outreach events	385
Professional Development & Adult Programs	
Teacher Professional Development, # attending	462
Scientist Professional Development, # attending	10
Adult Community Outreach (presentations and classes), # attending	34
Outreach Summary	
# students served	4,596
# teachers served	679
# undergraduates served	10
# adult community members served	34
TOTAL OUTREACH IMPACT (# served)	5,706
Bold #s are calculated in the total	



Blandy volunteers and staff help local school students explore science at "Worlds of Work" career exploration event.

SCIENTIFIC ENGAGEMENT AT BLANDY

There's never a dull moment at Blandy! As many pandemic-era restrictions eased, FY22 saw a return to a busy schedule of programs, talks, tours, camps, and more, all centered on exploration of the natural world. Here are a few moments from FY22 that stick out:

"This tastes...interesting?" A September program on pawpaws offered participants the opportunity to sample the fruit of this unique Appalachia native. Reviews of the fruit? Mixed. Reviews of the nature talk? Two paws up!

Science! Middle school EcoExplorers campers spent a week conducting original research on spotted lanternflies, insect pollinators, *Rubus* dispersal, and thistle herbivory.

Bigfoot or barn owl? Nighttime nature walks and programs gave participants the rare chance to explore the arboretum after hours, and to practice identifying peculiar nature noises.

Celebri-trees! The glorious golden Ginkgo Grove continued to draw crowds this fall. At least 5,000 people visited Blandy's Ginkgo Grove during the "peak" weekends in October and November. Ginkgo Guide volunteers helped visitors learn all about the natural history and cultural importance of these "celebri-trees."

-Ariel Firebaugh, Director of Scientific Engagement



Carrie Whitacre, Assistant Curator for Herbaceous Gardens, takes program participants on a tour of the Pollination Garden.



Jack Monsted, Assistant Curator, Native Plant Trail, leads a group on a walk, identifying plants along the way.

Blandy Outreach Programs for General Audiences, FY22

Outreach Activity	Number of Programs	Attendance
Camp	3	52
Expo	4	1,550
FOSA Public Programs	38	550
Talks	5	199
Tours	17	280
Classes/Workshops	9	175
TOTAL	76	2,806





UNDERGRAD RESEARCH AT BLANDY

"Just Wait Until You See Blandy When the Students Are Here"

After multiple years of pandemic impacts on Blandy's Research Experience for Undergraduates (REU) program, 2022 saw the first full cohort of REU students since 2019, admitting 10 exceptional undergraduates to the 11-week program.

Blandy's REU program invites undergraduate students from institutions across the country to study, work, and live at Blandy for the summer, gaining intensive, individually mentored research experience in ecology and environmental sciences.

I had just arrived to fill the newly created position of field station manager when it was approaching time to welcome our 2022 REU students. April and May saw Blandy abuzz with excitement and preparations. It was immediately evident that the faculty and staff really thrive during the research season.

Faculty mentors were lining up summer seminar speakers, connecting with incoming students, and considering where the summer might take their research. Buildings and Grounds staff

hustled to prepare living and workspaces to welcome resident students and faculty. The K-12 and Scientific Engagement departments planned for collaborations with REU students in their summer programming. So many people said to me, "Just wait until you see Blandy when the students are here." And they were absolutely right; Blandy comes alive in so many ways.

Our 2022 REU students were outstanding, and now we look ahead to summer 2023 with just as much excitement and energy.

--Maggie McCartney, Field Station Manager



REU students take a short break from field research.



Publications (FY2022)

Barnes, J., & Barnes, A. (2022). Cultivation, Computation, and the Morphological Intelligence of Plants: Deepening the Human-Botanical Relationship in the Landscape. *Journal of Digital Landscape Architecture*, 7. <https://doi.org/10.14627/537724003>

Barnes S, L Kirssin, E Needham, E Baharlou, DE Carr, J Ma. 2022. 3D printing of ecologically active soil structures. *Additive Manufacturing* 52:102670

De La Mater, DS, JJ Couture, JR Puzey, HJ Dalglish. 2021. Range-wide, intraspecific variation in functional traits and its effect on plant-herbivore interactions. *American Journal of Botany* 108(3): 388-401.

Haynes, K.J., Liebhold, A.M., Lefcheck, J.S., Morin, R.S., and G. Wang. 2022. Climate affects the outbreaks of a forest defoliator indirectly through its tree hosts. *Oecologia* 198: 407-418.

Hey, M.H., Epstein, H.E., and K.J. Haynes. 2021. Artificial light at night impacts the litter layer invertebrate community with no cascading effects on litter breakdown. *Frontiers in Ecology and Evolution* 9: 748983.

Liebhold, A.M., Hajek, A.E., Walter, J.A., Haynes, K.J., Elkinton, J., and R. Muzika. Historical change in the outbreak dynamics of an invading forest insect. *Biological Invasions* 24: 879-889.

Lutzow-Felling CJ and J Baker. 2022. Big Ideas and Cross-curricular Connections, revised course. An 8-hour asynchronous digital learning module developed for Virginia public school curriculum coaches and lead teachers. Course revisions included reduction of content & increased time & resources for skills practice. Produced for the Virginia Department of Education. Published on Canvas.

Lutzow-Felling CJ and J Baker. 2021. Big Ideas and Cross-curricular Connections. An 8-hour asynchronous digital learning module developed for Virginia public school curriculum coaches and lead teachers. Produced for the Virginia Department of Education. Published on Canvas.

A Long-Term Investment in Change. 2022. NOAA B-WET Program MWEE Practitioner Series. <https://www.youtube.com/watch?v=6L9WhrvlBoE&t=2s>



Grants and Fellowships (FY22)

Barnes, J. 2022. \$500. Seeing the Schoolyard: Development of a 360° Photographic Spatial Analysis Method to Assess Greenspace Condition of Schoolyards. Phi Kappa Phi Love of Learning Grant

Barnes, J. 2022. \$4,982. Greening the Schoolyard: Research in Design, Indigenous Knowledge, & Ecological Thinking. UVA Arts, Humanities, & Social Sciences Travel Grant.

Barnes, J. 2022 \$350. The Three Sisters Co-Planting as Artform. UVA Student Arts Council Grant.

Lutzow-Felling, C.J., and Y. Rivera. 2021-2022. \$20,270. Clarke to the Bay: Environmental literacy programs for Clarke County Public Schools K-12 students and their teachers. Chesapeake Bay Restoration Fund.

Carr, D.E., and H.C. Lim. 2022. \$17,000. Resource use at a critical life stage: pollen collection by queen bumblebees. 4-VA at UVA Collaborative Research Grant.

Dagleish, H.J. 2021-2022. \$16,000. William & Mary English-Stonehouse Faculty Fellowship to support faculty mentored undergraduate research. College of William & Mary.

Munkres, I. 2021. \$4,979. Connecting Insect Pollinators, the Flower Nectar Microbiome, and Pollination Success Using the Monarch Butterfly and Common Milkweed as a Model System. Office of Sustainability. College of William & Mary.

Rodenberg, C.A. 2021. \$34,000. EXPAND Research Traineeship Fellowship, National Science Foundation.

Rodenberg, C.A. 2022. \$5,125. Effects of increased temperature and precipitation on fungal-pathogen-induced mortality. Jefferson Conservation Award. Department of Environmental Sciences, University of Virginia.

FACULTY, STAFF, & RESEARCHERS

Faculty

David Carr, Research Professor & Director

Howard Epstein, Professor & Chair

Kyle Haynes, Research Professor & Associate
Director

Candace Lutzow-Felling, Lecturer, Director
of Education, School Programs

T'ai Roulston, Research Associate Professor
and Curator

Visiting Faculty (July 2021 -- June 2022)

Jennifer Chandler, West Chester University

Patrick Crumrine, Rowan University

Harmony Dagleish, College of William and Mary

Allyson Degrassi, Shenandoah University

Rebecca Forkner, George Mason University

Daniel Hanley, George Mason University

Abby Kula, Mount St. Mary's University

Anne Marchant, Shenandoah University

Mary McKenna, Howard University

Margarita Lopez-Uribe, Pennsylvania State
University

Eric Sakowski, Mount St. Mary's University

Melissa Zwick, Stockton University

Staff (July 2021-June 2022)

Alberto Arcos Rodriguez,

Buildings Maintenance Supervisor

Robin Couch Cardillo, FOSA Director

Luciana Codella, Arboretum Specialist

Stefany Feldbusch, Environmental Educator

Ariel Firebaugh, Director of Scientific
Engagement

Emily Ford, Lead Environmental Educator

Brandon Fox, Buildings Superintendent

Stephanie Fox, General Services Technician

Ann Hirschy, Weekend Visitor Services Aide

Lillian Ledford, Environmental Educator

Jared Manzo, Arboretum Specialist

Donald "Mike" Marlow, Groundsworker

Judy Masi, Program Finance &
Administration Manager

Maggie McCartney, Field Station Manager

Jack Monsted, Assistant Curator, Native
Plant Trail

Sue Ridley, FOSA Administrative Specialist

Chris Schmidt, Arborist

William Spinrad, Weekend Visitor Services Aide

Stephanie Swaim, Public Relations &
Marketing Coordinator

Carrie Whitacre, Assistant Curator,
Herbaceous Gardens

Robbin Winkler Arnold, Weekend Visitor
Services Aide

Karen York, VNPS Office Manager

Chris Youngs, Grounds Coordinator

STUDENTS AND VISITING RESEARCHERS ACADEMIC YEAR 2021-22 AND SUMMER 2022

Andrei Abelev, Researcher

Emma Ainsworth, REU

Skye Austin, REU

Samira Ayala, High School Intern

Ashley Barkley, REU

James Barnes, Graduate Researcher

Anna Bellis, Undergraduate Researcher

Zoe Bergman, Graduate Researcher

Willi Buma, Researcher

Jemima Elsherbini, Graduate Researcher

Caleb Freeman, REU

Casey Greenburg, REU

Grace Gutierrez, Graduate Researcher

Emily Hall, Undergraduate Researcher

Elise Heffernan, Graduate Researcher

Silas Hernandez, REU

Kelsey Huelsman, Graduate Researcher

Quentin Jamison, Graduate Researcher

Reagan Johnson, Horticultural Intern

Anne Larsen, Volunteer Researcher

Kate LeCroy, Graduate Researcher

Robert Liang, Researcher

David Lovett, REU

Hannah Machiorlete, Graduate Researcher

Kapilan Mahalingam, Graduate Researcher

William Marchant, Researcher

Moriah McKenna, Graduate Researcher

Trina Merrick, Researcher

Lindsey Monteith, REU

Ivan Munkres, Graduate Researcher

Julia Owens, REU

Allie Parisien, Graduate Researcher

Mia Perry, Undergraduate Researcher

Isabella Petitta, Graduate Researcher

Stephanie Petrovick, Graduate Researcher

Catherine Porter, Graduate Researcher

Clare Rodenberg, Graduate Researcher

Esteban Rosario Sanchez, REU

Josephine Saikali, Undergraduate Researcher

Kelsey Schoenemann, Graduate Researcher

Avehi Singh, Graduate Researcher

Amber Slatosky, Graduate Researcher

Emily Spindler, Graduate Researcher

Christine Swanson, Researcher

Preston Thompson, Graduate Researcher

Michael Vermillion, Researcher

Juliana Villa, Graduate Researcher

Martina Watson, Undergraduate Researcher

Carson Zombro, High School Intern



FOSA PRESIDENT'S LETTER



Josephine "Jolly" de Give
FOSA President

Re-Focused, Re-Energized, and Stronger

At the Foundation of the State Arboretum's 2022 Annual Meeting in June, we celebrated being able to convene in person once again, making strides following the Covid pandemic lock-down. I am happy to report that as we emerged from that unprecedented time we are re-focused, re-energized, and stronger.

Blandy continues to be important for people's physical and mental health, as testified by the tens of thousands of visitors each year who come to enjoy Blandy's open space, nature and beauty, and the increase in visitors during the pandemic.

We were able to revive in-person programs for adults and school children, fund several graduate students and interns, and re-open our summer camps.

Highlights include:

- FOSA was able to fund three on-campus summer graduate students with the help of a targeted endowment as well as a gift from Board member Beatrice von Gontard. We also funded one undergraduate summer intern who learned about the environment as she assisted in the gardens and with summer camp activities. And through the generosity of the James R. Wilkins Charitable Trust, we once again were able to host two summer high school interns working with scientists in our laboratory.
- In October of 2021, a magical new fall event unique to Blandy premiered - GinkgoFest - replacing Nature Nurtures. This evening party in the illuminated Ginkgo Grove was spearheaded by Board member Paul Miller and the Events Committee. It was such a success that it will be known as the "first annual" GinkgoFest. It also helped financially.
- Our major fundraiser and most popular event, the Mother's Day weekend Garden Fair, was held in 2022 for the second year at the Clarke County Fairgrounds. It was very

well attended by enthusiastic gardeners despite the rather rainy weekend, and also generated significant revenues for our coffers.

- Our popular public programs, workshops and guided walks were able to resume in person. The Public Programs Committee, under the leadership of Board member Alex Newhart, worked diligently with Director of Scientific Engagement Ariel Firebaugh to develop a roster of fascinating programs.
- We hired a Public Relations and Marketing Coordinator, Stephanie Swaim, to bring our public outreach into the digital age. As Blandy includes the State Arboretum, this capability will help bring us closer to all areas of Virginia.

Speaking of our coffers, I want to highlight two notable grants that FOSA received this year for Blandy:

- The Alumni Board of Trustees of the UVA Endowment Fund gave FOSA a generous grant of \$40,000 for tree cultivation, conservation, and research, including efforts to combat invasive species, thanks to Susan Harris, one of the UVA representatives on the FOSA Board.
- The Stanley Smith Horticultural Trust awarded FOSA a \$20,000 grant for renovation of the Walter Flory Memorial Iris Garden. This was due to research and a proposal written by FOSA Vice President Nancy Takahashi and Blandy Assistant Curator of Herbaceous Gardens Carrie Whitacre.

Here are some other major accomplishments in 2021–2022:

- Worked to get our financial books in order. During the pandemic, FOSA's Treasurer Charles Ellison and the Finance Committee took a critical look at our finances, identifying where we could cut costs and increase revenues, including re-evaluating and re-aligning staff positions as vacancies occurred. Now that we are beginning to run on a more even keel financially, they have continued to work with our bookkeeper and auditors to make our financial structure more transparent so that we can use our funds more effectively.
- Undertook a comprehensive study of the status and needs for elements/spaces along the Central Core Axis – the north-south axis that runs from the north front of the Quarters building to the stepped garden terraces at the south end. This was the work of Board members Roger Courtenay and Nancy Takahashi, assisted by a UVA graduate student in Landscape Architecture.
- Enhanced the landscape around the Peetwood Pavilion, adding native plants and stone walls for outdoor seating, thanks to the work of the Collections Committee under the leadership of Nancy Takahashi.
- Added a new Volunteerism Committee with Board member Mary Olien as Chair. This committee is working to revive our volunteer participation after the Covid shutdown and to expand the number of ways volunteers can participate in Blandy's mission.
- Hired a PhD candidate at Howard University, Antonio Austin, to conduct research during the summer on the enslaved people at Blandy. This was after a probable cemetery for enslaved people was identified on the property with ground-penetrating radar.

CONTINUED NEXT PAGE

- Designated the American Sycamore as Tree of the Year in the fourth annual Arbor Day ceremony.
- Continued to maintain and upgrade the popular equestrian trails, with an eye to improving trail routes and communications with riders, thanks to the Equestrian Committee under the leadership of Sylvia Wilson.
- Although we warmly welcome canine companions, Blandy is such a popular dog walking destination that we have instituted a leash rule to avoid conflicts. We have also added a Dog Membership category.
- Created a StoryWalk® Trail, which has been incredibly popular with young children and their parents and grandparents.



Alex Newhart and Jolly de Giv plant an American Sycamore, Blandy's 2022 Tree of the Year, on Arbor Day.

We have also begun to plan for the future by:

- Reviewing FOSA's Strategic Plan to see how we can best implement our mission to support Blandy's research and educational goals, to sustain the Arboretum's collections, and to enhance Blandy's value as a public institution.
- Conducting a Visioning Exercise to assess the full picture of needed improvements and projects for Blandy Farm and the State Arboretum over the long term. This exercise was led by Nancy Takahashi and Board member Tom Leback.
- Exploring the feasibility of a capital campaign to help realize the long-term vision.

On behalf of Blandy's hundreds of thousands of users, and speaking personally, I would like to thank the many participants who helped us navigate our way successfully through this year: first and foremost, the staff of FOSA and Blandy; second, our active committees who have worked tirelessly to help accomplish our mission in new and creative ways; third, our wonderful volunteers, who make so much possible; and last but not least, FOSA's Board members who have been most supportive, giving generously of their time, talent, and treasure.

Before I conclude, I want to acknowledge the passing during 2021 of two of our most loyal and beloved volunteers. Jim Wyatt, who with his wife Kathy Clark put in countless hours at Blandy for more than 30 years, died in August at the age of 87. Mac Stiff died in November at the age of 97. Mac met his wife Anne when they were both students at Blandy in 1949. He spent almost 50 years volunteering at Blandy. FOSA Board member Bob Lee affectionately said that, for Mac and Anne, Blandy was like the Hotel California: "You can check out, but you can never leave."

JOLLY DE GIVE

FOSA PRESIDENT

FOUNDATION OF THE STATE ARBORETUM

Volunteers, donors, and friends help the Foundation of the State Arboretum further our mission.

Foundation of the State Arboretum Board of Directors, 2021-2022

Officers

Josephine "Jolly" de Give, President
Nancy Takahashi, Vice President
Charles Ellison, Treasurer
Heather Dudley, Secretary
J. Stephen Bauserman, Past President

Board Members

David Carr	Scott Johnston
Roger Courtenay	Tom Leback
J.J. Davis	G. Robert Lee
Karla Etten	Paul C. Miller
Carolyn Farouki	Alex Newhart
Thom Flory	Mary Olien
M. Tyson Gilpin Jr.	Frederick "Fritz" Reuter II
Kathleen Groover	Tracy Smith
Celie Harris	Elsie Wilson Thompson
Susan Harris	Beatrice von Gontard
Kevin Hessberg	Sandy Wilson

Each year, volunteers, donors, and friends help to further our mission of supporting research, environmental education, and outreach at Blandy Experimental Farm and the State Arboretum of Virginia. Unrestricted gifts of all sizes allow FOSA latitude in applying funds where most needed while FOSA volunteers help in the gardens, at special events, and through boards and committees.

FOSA Committee Chairs

Arboretum Collections, Nancy Takahashi
Development & Membership, Paul Miller
Equestrian, Sylvia Wilson, Roger Courtenay
Events, Paul Miller
Executive, Josephine "Jolly" de Give
Finance, Charles Ellison
Government & UVA Relations, G. Robert Lee
Public Programs, Alex Newhart
Nominating, G. Robert Lee
Volunteerism, Mary Olien

FOSA Director

Robin Couch Cardillo

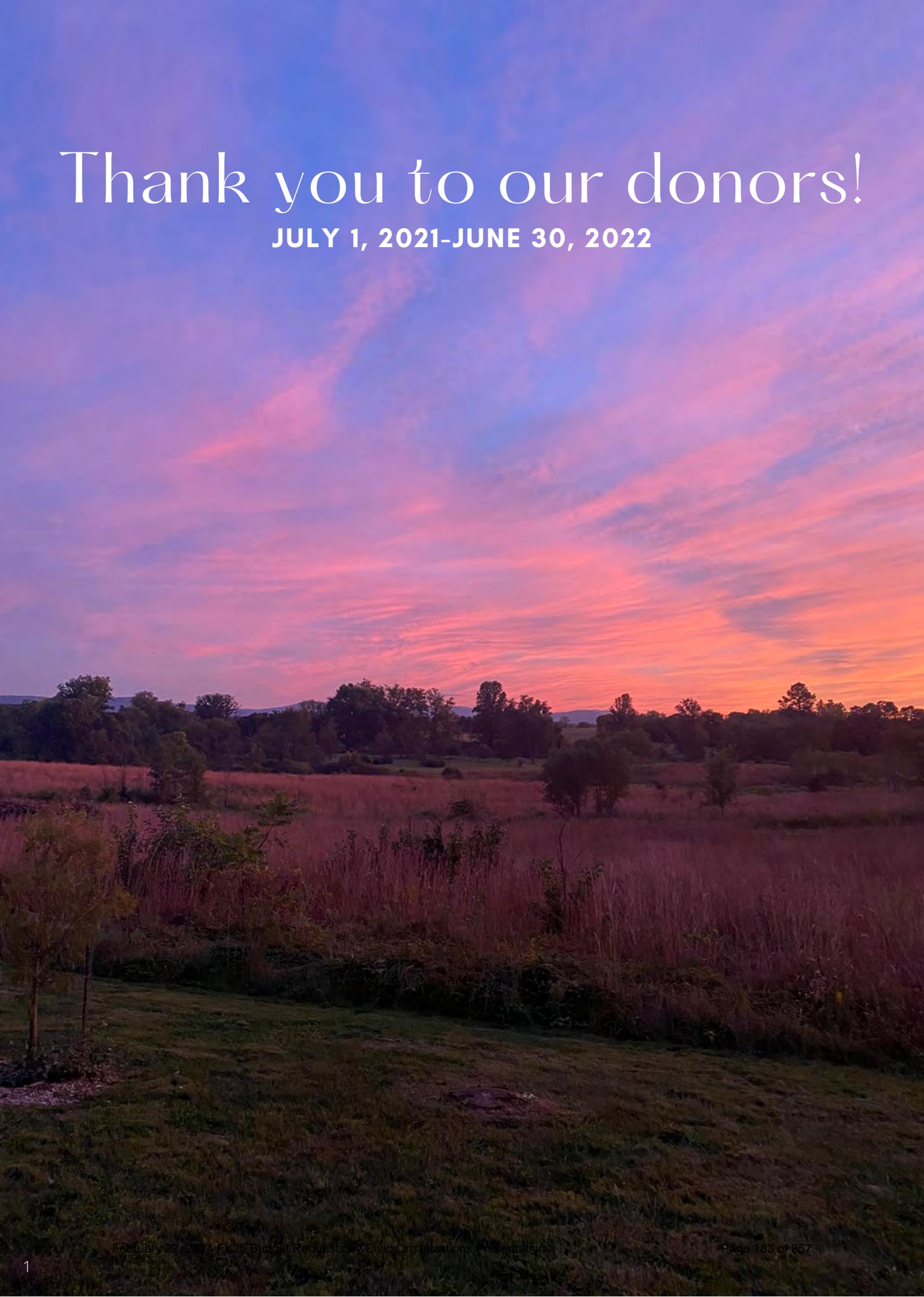




Foundation of the State Arboretum FY22 Financial Statement

NET ASSETS	Without Donor Restrictions	With Donor Restrictions	TOTAL	
Net Assets as of 7/1/21	-\$71,449	\$1,235,897	\$1,164,448	
Change in Net Assets	\$34,399	-\$29,352	\$5,047	
Net Assets as of 6/30/22	-\$37,050	\$1,206,545	\$1,169,495	
REVENUE AND SUPPORT	Without Donor Restrictions	With Donor Restrictions	TOTAL	
Contributions	\$106,835	\$96,835	\$203,670	
Membership	\$23,847	---	\$23,847	
Investment Return, Net	-\$1,936	-\$33,080	-\$35,016	
Public Program Fees	\$23,511	---	\$23,511	
Other Income	\$29	---	\$29	
Fundraising Events (Net Expenses of \$32,231)	\$51,579	---	\$51,579	
Net Assets Released from Restrictions	\$93,107	-\$93,107	---	
TOTAL	\$296,972	-\$29,352	\$267,620	
FUNCTIONAL EXPENSES	Program Services	Management and General	Fund-raising	TOTAL
Administrative Expenses	---	\$11,434	---	\$11,434
Collection and Grounds Improvement	\$95,659	---	---	\$95,659
Public Program Expenses	\$5,012	---	\$3,038	\$8,050
Research Experience	\$2,126	---	---	\$2,126
Public Information	\$7,176	\$27,466	---	\$34,642
Support of Blandy and State Arboretum	\$110,662	---	---	\$110,662
TOTAL	\$220,635	\$38,900	\$3,038	\$262,573

LIABILITIES AND ASSETS	
Liabilities, accounts payable	\$24,746
Net Assets	
Net Assets without Donor Restrictions as of 6/30/22	\$-37,050
Net Assets with Donor Restrictions as of 6/30/22	\$1,206,545
Total Net Assets	\$1,169,495
Total Liabilities and Net Assets	\$1,194,241



Thank you to our donors!

JULY 1, 2021-JUNE 30, 2022

GINKGO GUILD
(\$5,000+ UNRESTRICTED GIVING)

Appreciation of Earth and Animal Foundation
The Friendship Fund
Elsie Wilson Thompson
Wise Foundation

SILVERBELL CIRCLE
(\$2,500-\$4,999 UNRESTRICTED GIVING)

James Knowles
Patricia Robinson

BLANDY SOCIETY
(\$1,000-\$2,499 UNRESTRICTED GIVING)

Mr. and Mrs. Frederick Andrea
William M. Backer Foundation
Deborah and J. Stephen Bauserman
Kem and Roger Courtenay
Josephine "Jolly" de Give
Elizabeth L. Dudley
The Andrew U. Ferrari Foundation
Thomas Flory
Adam Foster
M. Tyson Gilpin, Jr.
Sandra and Theodore Guarriello, Jr.
Celie and Jeffrey Harris
Richard C. Johnson
Sue Kellon and G. Robert Lee
Chloe and Thomas Leback
Kari-Ann and Mark Lynne
Mr. and Mrs. Robert Menuet
George Ohrstrom, II
Grace Ritzenberg and Tom Wakeley
Louise Sinclair
Nancy Takahashi
Mr. and Mrs. George W. Taliaferro, Jr.
Irene Upshur
Joseph Volpe, III
Alexandra Wilson and Robert Pettit
Sylvia Wilson
Melissa Zwick and Patrick Crumrine

UNRESTRICTED GIVING (IN ALPHABETICAL ORDER)

Roger and Judy Aaron
Nancy and Gary Adams
Susie T. Adams
Bill Aiton and Tracie Graehl
Nancy Aker
Loretta Allison
Vicki Althaus
Joyce and Nathaniel Ames
Sally Anderson and Richard Cooper
Annandale High School Class of 1971
Susan Bailey
Sandra Bailey
Larry Baker
Kathryn Baker
Christopher Ballard
Robert Ballard
Barbara Baltz
Jill Barker
Liz Barratt-Brown and Bos Dewey
Nicole Bastian
Vicki and Allen Baturay
Alan Bayersdorfer and
Cyane Gresham
Paula and Robert Becker
Chrissie and Ronald Beck
Mr. and Mrs. Harry Benham
Sandra Bittner
Charlene and Mars Blount
Kathy and Keith Boi
Melinda Ondrus and Mike Bollin
Kay Boyce
Katherine Briggs
Rebecca Bronson
Paul Brosnahan
Katharine and Stuart Brown
Debra Brown
Audrey Brown and Chris Bates
Bruce Bryant
Sylvia and James Buchanan
Daniel Buckelew
The Buckley Family Endowment, Inc.
Loretta and James Bullock
Joseph Burns
Jeff Burrige and Donald Popcke
Thanh Buswell
Stephen Butler
Mrs. Harry F. Byrd
Beverley Byrd and Keith Harrington
Sandra B. Calhoun
Mary E. Callar
Robin Couch Cardillo
Judith Masi and David Carr
Austin and Cecillia Carroll
Charles and Geraldine Carroll
Page and John Carter
Carol and Donald Casavecchia
Joyce and Charles Casey
Clara Cebrai-Marani
Centennial Garden Club
Elaine Chrisman
Martha Christian and Margaret Kingdon
Bonnie Clark
Kathy Clark
Robert and Susan Claytor
Judith Coleman
Joan Colligan
Beverly and Leland Collins
Caroline and Bertrand Collomb
Community Foundation for Loudoun and
Northern Fauquier Counties
Amy and Don Owen
Mary Sue and Vernon Conaway
Mary K. Conaway
Harriett and David Condon
Charlotte Connell
Ed Connor
Drs. John and Elizabeth Cottrell
Patsy Cress
Irene and Ronald Croushorn
Dr. Laura Dabinett and Dr. Russell McKelway
Theresa and Jerome Dabrowski
Erin Dale
Philip and Ellen Daley
Rod and Ann Marie De Arment
Barbara and Ken Doan
Annette and Alfred Doktor
Stefan Donner
Rochelle Dornatt
Donna and Bruce Downing
Chris Drew
Helen and Randolph Duane
Peggy Duvall
Charles and Jennifer Ellison
Janet Eltinge and E.H. Van Wyck
Luther Ensminger, Jr.
William Erbach

UNRESTRICTED GIVING (CONT.)

Paris and Mary Ervin	Mildred Koehler	Peace & Quiet Farm
Carolyn Fagnani	Theresa and Robert Krause	Edward Pendleton
Rose and Donald Fairman	Judith Landes	Christine Perdue and Turner Smith
Julie and Charles Fisher	Catherine Larmore	Kathleen Perry
Mrs. Veerle Foreman	Matthew Leatherman	Gregory Peterson
Mary Garlock	Ann St. Clair Lesman and Robert Lesman	Joanna Petty
Michael Gassmann	Alice and Richard Lloyd	Marguerite Pickering
Kathryn Gilliam	Marion B. Lobstein	Piedmont Virginia Bird Club
Mary Bruce and Philip Glaize	Sharon E. Logan	Patricia and Steve Pierce
Howard Glick	Linda Loomis	Vel and Karly Pillai
Dr. and Mrs. John Goodloe	Jean and Dan Luczak	Shirley and Russell Pomeroy
James Gould	Rachel Ludwig	Blanca Ponce
Cheryl Gracey and Steve Carroll	Chris Lumpkin and Stan McCulloch	Kristine Pordesimo
Sandra Graham	Nicki and Dennis Lynch	Mary and Bill Powers
October Greenfield	Beth Lyon-Suhring	Karen and Tom Pugsley
Ruth Gross	Virginia L. Mackay-Smith	Nancy and Thomas Rafferty
Sallie and Dennis Grundman	Susan Burns Malcolm	Lynn and Tim Reed
Susan and Frank Guenther	The Monsted Family	Frederick "Fritz" Reuter, III
Zeki U. Gunay	Anne and William Marchant	Lynn and Curtis Reuter
Maureen and Bruce Hackert	Tong Massey	Dana and Turner Reuter
Judith and Charles Hagan	Winslow McCagg	Donna L. Richardson
Sister Pat Hagarty	Cathy and Lester (Chip) McConville	Joan and Robert Richardson
Kathryn Hallett	Rebecca McCoy	Margaret and Dan Riley
Kimberly Harman	Mary Leigh McDaniel and Family	Daniele and Jeffrey Robbins
Noreen Harriet	Anne and Bill McIntosh	Karen Rockwood
Russell Gallop and Susan Harris	Marla McIntyre	Mary Ruos
E. Eugene Harwell, Jr.	Mary and Leander McMillen	Christopher and Virginia Sacchi
Sigrid Hepp-Dax	Yvonne Meadows	Salesforce.org
Lida Higginson	Margaret and Andrew Miller	Nancy Sanders and Tim Farmer
Katherine Hillas	Mindful Shenandoah Valley Shell Fischer	Mary Serock
Rebecca and James Hoecker	C.B. Mitchell	Ruby Sewell
Robin Hoofnagle and Will Garvey	Lynn and Robert Mobley	Shenandoah Sanitary Supply
Marit Hughes	Barbara Monfort	Roma and John Sherman
Linda and Rob Humphrey	The Monsted Family	Carol and Dennis Sherman
Kathleen Husted	Marilou and Patrick Moore	Jone Shilliday and Tim Kirk
Nicole Hutchinson	Richard Moore	Mary and J. Donald Shockey, Jr.
Emily Huttar	Michael Morency	Robin Short and Barry Freeman
Theresa Jacobson	Ellen Morgan	Mary and William Sihler
Elizabeth and Neil Johnson	Norman Morrison	Jocelyn Sladen
Richard Johnson	Wietse Mulder, PhD	Tracy and Bill Smith
Susan Johnston	Network for Good	Nancy Specht
Kimberly Jones	Alex Newhart	John Staelin and Elizabeth Locke
Michelle Morris Jones	Ursula Ney	Karey Jean Starnes
Virginia and Joseph Kalbach	Mary and Todd Nielsen	Sidney Stern
Jane Kates	Fran and Stewart Nystrom	Robert Stieg
Judith Kator	Mary and Bill Olien	Brittany Strickland
Sharon Kearns	Shelley and Erik Oñate	Catherine and Jack Strimple
Diana and Kelly Kincannon	Lisa Oswald	Gina Sullivan
Amber and Jack King	Bill and Rebecca Parkin	Donya and Tim Summers
Cathleen King	John Parks	The Benevity Community Impact Fund
Pam Klein	Ladan Paul	Sarah Thompson
Anna Knight	Barbara Payne-Booze	Margaret Tipton

UNRESTRICTED GIVING (CONT.)

Vincent Tompkins
Douglas Townshend
Jerimiah and Christy Trinidad
Mary S. Triplette
Scott Truax
Laurel Tschirgi and Mark Schroeder
Dennis Utterback and Carol Myers
Blanca Vandervoort
Stephen S. Vann
Virginia Master Naturalists Shen. Chapter
Melanie Vought
Laurie Wakefield
Laure and Donald Wallace
William Ward
Mary Ellen Warlow
Joanne Waters
Georgiana and Michael Watt
Mitty Watters
Mischele Way
Rupert Werner
Laura West
Janet Weston and Bill Sullivan
Charlotte Casey and Robert Wever
Janet Wheatcraft
Stacey Whited
Mr. and Mrs. Orme Wilson, III
Winchester Clarke Garden Club
Winston Wood
Rene and Lauren Woolcott
Mark D. Wyatt and Carol A. Kraus
Teresa Yancey Crane
Mary Beth and Stephen Yarbrough
Alice T. York
Zita and Edmund Zduoba
Irene Zolnaski

UNRESTRICTED HONORARY/MEMORIALS

In Honor of Beverley Byrd & Keith Harrington
Mary and J. Donald Shockey, Jr.

In Honor of Blandy Graduate Students
Daniele and Jeffrey Robbins

In Honor of Kathy Clark
Donna and Bruce Downing
Mark D. Wyatt and Carol A. Kraus

In Honor of Jolly de Give
Alan Bayersdorfer and Cyane Gresham

In Honor of Dira Nelson Ensminger
Luther Ensminger, Jr.

In Honor of Tim Farmer
Marion B. Lobstein

In Honor of Betty and John Lumpkin
Chris Lumpkin and Stan McCulloch

In Honor of Mary and Bill Olien
Cheryl Gracey and Steve Carroll

In Honor of Dr. Frederick T. Reuter
Frederick "Fritz" Reuter, III

In Honor of Chris Schmidt
Virginia L. Mackay-Smith

In Memory of Sam Adams
Susie T. Adams

In Memory of Robert L. Calhoun
Sandra B. Calhoun
Margaret Tipton

In Memory of Theo J. Guarriello III
Sandra and Theodore Guarriello Jr.

In Memory of Peter William Hallett
Kathryn Hallett

*In Memory of Hunter, Reese, Raine
and Sonnett*
Donna L. Richardson

In Memory of Adam Leatherman
Matthew Leatherman

In Memory of Bobby Logan
Sharon E. Logan

In Memory of Adrienne McKenna
Kathleen Perry

In Memory of Susan Metz
Bonnie Clark
Donna and Bruce Downing
Noreen Harriet
Theresa Jacobson
Wietse Mulder, PhD
Blanca Ponce
Douglas Townshend
Laurie Wakefield
William Ward

In Memory of Jill and Paul Peters
Annandale High School Class of 1971
Michael Gassmann
Maureen and Bruce Hackert
Linda Loomis
Marguerite Pickering

In Memory of Herb Petty
Joanna Petty

In Memory of Dwight Reynolds
Rachel Ludwig

*In Memory of Marsha Eisenberg
Savolainen*
Charlene and Mars Blount

In Memory of McHenry L. Stiff, III
Chrissie and Ronald Beck
Kathy Clark
Joan Colligan
Donna and Bruce Downing
Richard C. Johnson
Alice and Richard Lloyd
Judith Masi and David Carr
Mary and Bill Olien
Nancy Sanders and Tim Farmer
Silvia J. Wilson

*In Memory of McHenry L. Stiff, III and
Anne Langbein Stiff*
Alice and Richard Lloyd

In Memory of George Sutton
Carol and Donald Casavecchia

In Memory of Jennifer Vann
Stephen S. Vann

In Memory of Dr. Thomas W. Whitaker
Dr. Mary S. Triplette



GIFTS IN KIND

Sue Balc
Loudoun Composting

RESTRICTED MEMORIAL GIFTS

In Memory of Jim Wyatt (Endowment)
Sally C. Anderson and Richard Cooper
Joseph and Barbara Bitler
Joan A. Cameron
Charlotte Casey and Robert Wever
John Choudoir
Mary Kay and Gregory Choudoir
Josephine de Give
Donna and Bruce Downing
Jon and Sharon Dyer
Karen Ellenbecker
Russell Ellenbecker
William and Antoinette Ellenbecker
Greenway Garden Club
Frank and Catherine Gregory
Helping Hands of Clarke County
Barbara and James Herbert
Elizabeth and Neil Johnson
Virginia and Joseph E. Kalbach Sr.
David and Ellen Levitt
Judith Masi and David Carr
George T. McKelvie
Candy and Howard Means
Janel and Thomas L. Melgaard Jr.
Joe Metz
Kenneth Philhower
Vicki S. Philhower
Nancy Sanders and Tim Farmer
Jim and SanDee Shea
Mary and J. Donald Shockey, Jr.
McHenry L. Stiff, III (D)
Nancy A. Takahashi
Blanca Vandervoort
Valerie ad Dean Vosters
Sylvia J. Wilson
Cynthia Wyatt
Mark D. Wyatt and Carol A. Kraus

In Memory of Herb Petty
(Native Plant Trail)
Joanna Petty

In Memory of McHenry L. Stiff, III
(Gardens & Grounds)
Mary and Bill Olien



MEMORIAL TREES

In Memory of Jessica Anne Davison
Tom and Laura Davison

In Memory of McHenry L. Stiff, III
John Stiff

RESTRICTED GIFTS

Bauserman Transportation Fund
Anonymous

In Honor of Blandy Graduate Students
(Peetwood Pavilion)
Scott LeCroy

Collections Maintenance and Care
American Conifer Society/
Southeast Region

Equestrian Trail
Susan and Mark Galbraith
Greenway Welding, Inc.
Megan Keyes
Brian Smith
Sylvia Wilson

Gardens and Grounds
Alumni Board of Trustees of the
University of Virginia
Endowment Fund
Lynn and Robert Mobley
Mary and Bill Olien

Herb Garden
Rosalie and Lewis Leigh, Jr.

*K-12 Educational Programming/
Summer Camp*
Greenway Garden Club
Town and Country Garden Club
Virginia Native Plant Society,
Piedmont Chapter
Winchester Clarke Garden Club

Pollination Garden
Scott Dougherty

Student Research/Education
Dr. James L. Dooley, Jr.
Harold M. and Adeline S. Morrison
Family Foundation
Beatrice von Gontard
James R. Wilkins Charitable Trust

Walter Flory Memorial Iris Garden
Stanley Smith Horticultural Trust

*FOSA sincerely attempts to
acknowledge all gifts received.
We regret any errors or omissions
in compiling this donor list.*









STATE ARBORETUM
of VIRGINIA



BLANDY
EXPERIMENTAL FARM

BLANDY EXPERIMENTAL FARM FOUNDATION OF THE STATE ARBORETUM

400 Blandy Farm Drive, Boyce, VA 22620
540.837.1758 blandy.virginia.edu

Return of Organization Exempt From Income Tax

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

2021

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the 2021 calendar year, or tax year beginning **JUL 1, 2021** and ending **JUN 30, 2022**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization FOUNDATION OF THE STATE ARBORETUM OF VIRGINIA Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 400 BLANDY FARM LANE City or town, state or province, country, and ZIP or foreign postal code BOYCE, VA 22620-2117 F Name and address of principal officer: JOSEPHINE DEGIVE 400 BLANDY FARM LANE, BOYCE, VA 22620-2117	D Employer identification number ** - ***8275 E Telephone number 540-837-1758 G Gross receipts \$ 360,940. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions H(c) Group exemption number ▶
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: ▶ HTTP://WWW.BLANDY.VIRGINIA.EDU		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation: 1984 M State of legal domicile: VA

Part I Summary

1	Briefly describe the organization's mission or most significant activities: THE FOUNDATION OF THE STATE ARBORETUM'S MISSION IS TO SUPPORT BLANDY'S RESEARCH AND EDUCATIONAL		
2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
3	Number of voting members of the governing body (Part VI, line 1a)	3	25
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	25
5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	3
6	Total number of volunteers (estimate if necessary)	6	185
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.
8	Contributions and grants (Part VIII, line 1h)	155,344.	241,762.
9	Program service revenue (Part VIII, line 2g)	15,468.	23,511.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	520.	12,073.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	58,634.	51,363.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	229,966.	328,709.
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 3,038.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	182,411.	264,638.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	182,411.	264,638.
19	Revenue less expenses. Subtract line 18 from line 12	47,555.	64,071.
20	Total assets (Part X, line 16)	1,176,243.	1,194,241.
21	Total liabilities (Part X, line 26)	11,795.	24,746.
22	Net assets or fund balances. Subtract line 21 from line 20	1,164,448.	1,169,495.

Part II Signature Block

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

Sign Here	Signature of officer JOSEPHINE DEGIVE, PRESIDENT Type or print name and title	Date
Paid Preparer Use Only	Print/Type preparer's name OLIVIA A. HUTTON, CPA	Preparer's signature OLIVIA A. HUTTON, CP
	Firm's name ▶ YOUNT, HYDE & BARBOUR, P.C.	Date 11/14/22
	Firm's address ▶ P.O. BOX 2560 WINCHESTER, VA 22604-1760	Check if self-employed <input type="checkbox"/> PTIN P00964688
		Firm's EIN ▶ ** - ***9263 Phone no. 540-662-3417

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

FOUNDATION OF THE STATE ARBORETUM
OF VIRGINIA

Form 990 (2021)

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:
THE FOUNDATION OF THE STATE ARBORETUM'S MISSION IS TO SUPPORT BLANDY'S RESEARCH AND EDUCATIONAL GOALS, SUSTAIN THE ARBORETUM'S COLLECTIONS, AND ENHANCE BLANDY'S VALUE AS AN INSTITUTION THAT SERVES THE PUBLIC.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
If "Yes," describe these changes on Schedule O.

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

4a (Code:) (Expenses \$ 218,509. including grants of \$) (Revenue \$ 23,539.)
A PRIMARY OBJECTIVE OF THE FOUNDATION OF THE STATE ARBORETUM (THE FOUNDATION) IS TO EDUCATE THE PUBLIC ABOUT THE ARBORETUM AND ITS COLLECTIONS. THE FOUNDATION HOSTS A VARIETY OF PUBLIC PROGRAMS, ALL GEARED TOWARD ENVIRONMENTAL EDUCATION, SUCH AS ARBORETUM TOURS, LECTURES, WORKSHOPS AND EXHIBITS. THE FOUNDATION DIRECTLY CONTRIBUTES FUNDS TO THE UNIVERSITY OF VIRGINIA'S BLANDY EXPERIMENTAL FARM IN ORDER TO SUPPORT SEVERAL STAFF POSITIONS, PROVIDE STUDENT RESEARCH FELLOWSHIPS AND OFFSET ADMINISTRATIVE COSTS. THE FOUNDATION SPONSORS GARDEN FAIR, A PLANT AND GARDEN SUPPLY SALE THAT IS THE ARBORETUM'S LARGEST FUNDRAISER. OTHER EVENTS INCLUDE NATURE NURTURES IN THE FALL AND HOLIDAY WORKSHOPS IN DECEMBER.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe on Schedule O.)
(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses **218,509.**

FOUNDATION OF THE STATE ARBORETUM
OF VIRGINIA

Part IV Checklist of Required Schedules

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

FOUNDATION OF THE STATE ARBORETUM
OF VIRGINIA

Part IV Checklist of Required Schedules (continued)

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

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

FOUNDATION OF THE STATE ARBORETUM
OF VIRGINIA

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

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	2a		3
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		X
Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country		
See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7 Organizations that may receive deductible contributions under section 170(c).			
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year		
	7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
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?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state?	13a	
Note: See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	15	X
If "Yes," see the instructions and file Form 4720, Schedule N.			
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16	X
If "Yes," complete Form 4720, Schedule O.			
17	Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator 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.			

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) ROBIN C. CARDILLO EXECUTIVE DIRECTOR	40.00			X				0.	61,614.	0.
(2) STEPHEN BAUSERMAN PAST PRESIDENT	2.00	X		X				0.	0.	0.
(3) JOSEPHINE DE GIVE PRESIDENT	2.00	X		X				0.	0.	0.
(4) HEATHER DUDLEY SECRETARY	2.00	X		X				0.	0.	0.
(5) NANCY TAKAHASHI VICE PRESIDENT	2.00	X		X				0.	0.	0.
(6) CHARLES ELLISON TREASURER	2.00	X		X				0.	0.	0.
(7) CELIE HARRIS DIRECTOR	2.00	X						0.	0.	0.
(8) KARLA ETEN DIRECTOR	2.00	X						0.	0.	0.
(9) THOM FLORY DIRECTOR	2.00	X						0.	0.	0.
(10) DAVID CARR DIRECTOR	2.00	X						0.	0.	0.
(11) ROGER COURTENAY DIRECTOR	2.00	X						0.	0.	0.
(12) TYSON GILPIN DIRECTOR	2.00	X						0.	0.	0.
(13) SUSAN HARRIS DIRECTOR	2.00	X						0.	0.	0.
(14) KEVIN HESSBERG DIRECTOR	2.00	X						0.	0.	0.
(15) SCOTT JOHNSTON DIRECTOR	2.00	X						0.	0.	0.
(16) ROBERT LEE DIRECTOR	2.00	X						0.	0.	0.
(17) MICHELLE JONES DIRECTOR	2.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) PAUL MILLER DIRECTOR	2.00	X						0.	0.	0.
(19) ELSIE WILSON THOMPSON DIRECTOR	2.00	X						0.	0.	0.
(20) JAY MONROE DIRECTOR	2.00	X						0.	0.	0.
(21) ALEX NEWHART DIRECTOR	2.00	X						0.	0.	0.
(22) MARY OLIEN DIRECTOR	2.00	X						0.	0.	0.
(23) FREDERICK REUTER II DIRECTOR	2.00	X						0.	0.	0.
(24) TRACY SMITH DIRECTOR	2.00	X						0.	0.	0.
(25) SANDY WILSON DIRECTOR	2.00	X						0.	0.	0.
(26) BEATRICE VON GONTARD DIRECTOR	2.00	X						0.	0.	0.
1b Subtotal								0.	61,614.	0.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								0.	61,614.	0.

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

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

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

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Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b	23,847.				
	c Fundraising events	1c	245.				
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	217,670.				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f		241,762.				
Program Service Revenue	2 a PUBLIC PROGRAMS	Business Code 611710	14,678.	14,678.			
	b HOLIDAY WORKSHOPS	611710	6,603.	6,603.			
	c EQUESTRIAN TRAIL	611710	2,230.	2,230.			
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f		23,511.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		12,073.			12,073.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	6a	(i) Real				
			(ii) Personal				
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities				
			(ii) Other				
	b Less: cost or other basis and sales expenses	7b					
	c Gain or (loss)	7c					
	d Net gain or (loss)						
8 a Gross income from fundraising events (not including \$ 245. of contributions reported on line 1c). See Part IV, line 18	8a		83,566.				
			32,231.				
			51,335.			51,335.	
b Less: direct expenses	8b						
c Net income or (loss) from fundraising events							
9 a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a OTHER INCOME	Business Code 900099	28.	28.			
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d		28.				
12 Total revenue. See instructions		328,709.	23,539.	0.	63,408.		

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Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
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)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management	11,434.		11,434.	
b Legal				
c Accounting	17,814.		17,814.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	2,065.		2,065.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	80,462.	80,462.		
12 Advertising and promotion	945.		945.	
13 Office expenses	8,707.		8,707.	
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a COLLECTION/GROUNDS IMPR	95,659.	95,659.		
b STUDENT RESEARCH	30,200.	30,200.		
c PUBLIC PROGRAM EXPENSE	8,050.	5,012.		3,038.
d PUBLIC INFORMATION	6,146.	6,146.		
e All other expenses	3,156.	1,030.	2,126.	
25 Total functional expenses. Add lines 1 through 24e	264,638.	218,509.	43,091.	3,038.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here if following SOP 98-2 (ASC 958-720)

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Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year	
Assets	1	Cash - non-interest-bearing	6,419.	1	6,354.
	2	Savings and temporary cash investments	160,469.	2	239,606.
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	191.	9	191.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D		10a	
	b	Less: accumulated depreciation		10b	10c
	11	Investments - publicly traded securities		11	
	12	Investments - other securities. See Part IV, line 11	1,009,164.	12	948,090.
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
16	Total assets. Add lines 1 through 15 (must equal line 33)	1,176,243.	16	1,194,241.	
Liabilities	17	Accounts payable and accrued expenses	11,795.	17	24,746.
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	Total liabilities. Add lines 17 through 25	11,795.	26	24,746.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.				
	27	Net assets without donor restrictions	-71,449.	27	-43,246.
	28	Net assets with donor restrictions	1,235,897.	28	1,212,741.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	1,164,448.	32	1,169,495.
33	Total liabilities and net assets/fund balances	1,176,243.	33	1,194,241.	

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Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	328,709.
2	Total expenses (must equal Part IX, column (A), line 25)	2	264,638.
3	Revenue less expenses. Subtract line 2 from line 1	3	64,071.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,164,448.
5	Net unrealized gains (losses) on investments	5	-59,024.
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	1,169,495.

Part XII Financial Statements and Reporting

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

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

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Public Disclosure

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f))	14	%
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2021. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 33 1/3% support test - 2020. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	130,211.	104,821.	190,212.	155,344.	241,762.	822,350.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	27,173.	22,960.	12,026.	15,468.	23,511.	101,138.
3 Gross receipts from activities that are not an unrelated trade or business under section 513	87,729.	71,387.	13,435.	76,723.	83,566.	332,840.
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	245,113.	199,168.	215,673.	247,535.	348,839.	1256328.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	15,768.	17,410.	27,582.	24,994.	15,016.	100,770.
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	15,768.	17,410.	27,582.	24,994.	15,016.	100,770.
8 Public support. (Subtract line 7c from line 6.)						1155558.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6	245,113.	199,168.	215,673.	247,535.	348,839.	1256328.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	3,807.	5,589.	4,188.	520.	12,073.	26,177.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	3,807.	5,589.	4,188.	520.	12,073.	26,177.
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)				5,517.	28.	5,545.
13 Total support. (Add lines 9, 10c, 11, and 12.)	248,920.	204,757.	219,861.	253,572.	360,940.	1288050.

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

15 Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f))	15	89.71 %
16 Public support percentage from 2020 Schedule A, Part III, line 15	16	89.62 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f))	17	2.03 %
18 Investment income percentage from 2020 Schedule A, Part III, line 17	18	1.33 %

19a 33 1/3% support tests - 2021. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2020. 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

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Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

FOUNDATION OF THE STATE ARBORETUM
OF VIRGINIA

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

	Yes	No
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 Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>	1	
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? <i>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.</i>	2	

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)? <i>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).</i>	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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>	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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>	3	

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
2 Activities Test. Answer lines 2a and 2b below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>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.</i>	2a	
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? <i>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.</i>	2b	
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? <i>If "Yes" or "No" provide details in Part VI.</i>	3a	
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>	3b	

FOUNDATION OF THE STATE ARBORETUM
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Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

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

Section A - Adjusted Net Income	(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1	
2 Recoveries of prior-year distributions	2	
3 Other gross income (see instructions)	3	
4 Add lines 1 through 3.	4	
5 Depreciation and depletion	5	
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7 Other expenses (see instructions)	7	
8 Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	
Section B - Minimum Asset Amount	(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a Average monthly value of securities	1a	
b Average monthly cash balances	1b	
c Fair market value of other non-exempt-use assets	1c	
d Total (add lines 1a, 1b, and 1c)	1d	
e Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2 Acquisition indebtedness applicable to non-exempt-use assets	2	
3 Subtract line 2 from line 1d.	3	
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6 Multiply line 5 by 0.035.	6	
7 Recoveries of prior-year distributions	7	
8 Minimum Asset Amount (add line 7 to line 6)	8	
Section C - Distributable Amount		Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	1	
2 Enter 0.85 of line 1.	2	
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4 Enter greater of line 2 or line 3.	4	
5 Income tax imposed in prior year.	5	
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7 <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

FOUNDATION OF THE STATE ARBORETUM
OF VIRGINIA

Schedule A (Form 990) 2021

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

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4 Amounts paid to acquire exempt-use assets	4
5 Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5
6 Other distributions (describe in Part VI). See instructions.	6
7 Total annual distributions. Add lines 1 through 6.	7
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9 Distributable amount for 2021 from Section C, line 6	9
10 Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1 Distributable amount for 2021 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2021 (reasonable cause required - explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2021			
a From 2016			
b From 2017			
c From 2018			
d From 2019			
e From 2020			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2021 distributable amount			
i Carryover from 2016 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2021 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2021 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2021, 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 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2022. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2017			
b Excess from 2018			
c Excess from 2019			
d Excess from 2020			
e Excess from 2021			

Schedule A (Form 990) 2021

FOUNDATION OF THE STATE ARBORETUM
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Part VI

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

Public Disclosure

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

Attach to Form 990.

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

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization FOUNDATION OF THE STATE ARBORETUM OF VIRGINIA

Employer identification number ** - *** 8275

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: (a) Donor advised funds, (b) Funds and other accounts, and a list of questions (1-6) regarding donor advised funds.

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

Table with 2 columns: Questions (1-9) regarding conservation easements and a sub-table for 'Held at the End of the Tax Year' with rows 2a-2d.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 2 columns: Questions (1a-1b, 2a-2b) regarding collections of art, historical treasures, or other similar assets.

FOUNDATION OF THE STATE ARBORETUM
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Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	1,021,727.	781,387.	756,081.	739,053.	700,053.
b Contributions		6,482.	12,632.	3,227.	4,980.
c Net investment earnings, gains, and losses	59,024.	234,597.	26,817.	27,801.	50,470.
d Grants or scholarships					
e Other expenditures for facilities and programs	-16,236.	739.	13,102.	12,869.	15,775.
f Administrative expenses			1,041.	1,131.	675.
g End of year balance	1,072,190.	1,021,727.	781,387.	756,081.	739,053.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment %
 - b Permanent endowment %
 - c Term endowment %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|-----|----|
| (i) Unrelated organizations | | X |
| (ii) Related organizations | X | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | X | |

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) 0.

FOUNDATION OF THE STATE ARBORETUM
OF VIRGINIA

Schedule D (Form 990) 2021

** - ***8275 Page 3

Part VII Investments - Other Securities.

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A) UVA ENDOWMENT: RESIDUAL		
(B) EARNING	558,269.	END-OF-YEAR MARKET VALUE
(C) DONATIONS TO PERM END		
(D) PRINCIPA	179,370.	END-OF-YEAR MARKET VALUE
(E) GRADUATE RES FUND	97,132.	END-OF-YEAR MARKET VALUE
(F) COLLECTIONS MAINTENANCE		
(G) ENDOW	56,983.	END-OF-YEAR MARKET VALUE
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)	948,090.	

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, col. (B) line 13.)		

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

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

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

Schedule D (Form 990) 2021

SEE PART XIII FOR CONTINUATIONS

**FOUNDATION OF THE STATE ARBORETUM
OF VIRGINIA**

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		GARDEN FAIR (event type)	FALL EVENT (event type)	1 (total number)	(add col. (a) through col. (c))
Revenue	1 Gross receipts	69,411.	13,700.	700.	83,811.
	2 Less: Contributions	245.			245.
	3 Gross income (line 1 minus line 2)	69,166.	13,700.	700.	83,566.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	20,648.	11,301.	282.	32,231.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				32,231.
11 Net income summary. Subtract line 10 from line 3, column (d)				51,335.	

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

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

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

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

b If "No," explain: _____

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

b If "Yes," explain: _____

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

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

OMB No. 1545-0047

2021

Open to Public
Inspection

Name of the organization

FOUNDATION OF THE STATE ARBORETUM
OF VIRGINIA

Employer identification number
-*8275

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

GOALS, SUSTAIN THE ARBORETUM'S COLLECTIONS, AND ENHANCE BLANDY'S VALUE
AS AN INSTITUTION THAT SERVES THE PUBLIC.

FORM 990, PART VI, SECTION A, LINE 6:

FOSA HAS MEMBERS.

FORM 990, PART VI, SECTION A, LINE 7A:

ALL FOSA MEMBERS HAVE THE SAME VOTING POWER. NEW BOARD MEMBERS ARE VOTED
ON AT THE ANNUAL MEETING, BY VOICE, UNLESS 10% REQUEST A WRITTEN BALLOT.

FORM 990, PART VI, SECTION A, LINE 8B:

NOT ALL COMMITTEES CONSISTENTLY PREPARE MINUTES.

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

FORM 990 IS PROVIDED TO THE FINANCE COMMITTEE FOR REVIEW. ONCE THE FINANCE
COMMITTEE HAS APPROVED THE 990 PREPARATION, THE ENTIRE BOARD IS MADE AWARE
THAT IT IS READY FOR THEM TO REVIEW AND FINAL FILING IS HELD UNTIL ALL
MEMBERS HAVE HAD A CHANCE TO REVIEW THE PREPARED RETURNS.

FORM 990, PART VI, SECTION B, LINE 15:

THE EXECUTIVE DIRECTOR IS AN EMPLOYEE OF THE UNIVERSITY OF VIRGINIA AND ALL
SALARY NEGOTIATIONS AND DETERMINATIONS ARE HANDLED THROUGH THE UNIVERSITY.
ONCE THE SALARY HAS BEEN DETERMINED, THE FOUNDATION ABSORBS A PORTION OF
THIS SALARY AS A CONTRIBUTION BACK TO THE UNIVERSITY OF VIRGINIA.

Name of the organization FOUNDATION OF THE STATE ARBORETUM OF VIRGINIA	Employer identification number **-***8275
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FORM 990, PART VI, SECTION C, LINE 19:

GOVERNING DOCUMENTS DISCLOSURE EXPLANATION UPON REQUEST.

FORM 990, PART IX, LINE 11G, OTHER FEES:

EVENTS & VOLUNTEER COORDINATOR:

PROGRAM SERVICE EXPENSES	68,909.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	68,909.

3 OTHER POSITIONS:

PROGRAM SERVICE EXPENSES	11,553.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	11,553.
TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A	80,462.

Public Disclosure

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990.

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

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Name of the organization **FOUNDATION OF THE STATE ARBORETUM
OF VIRGINIA** Employer identification number
**** - *** 8275**

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
UNIVERSITY OF VIRGINIA - 54-6001796 P.O. BOX 400210 CHARLOTTESVILLE, VA 22904-4210	HIGHER EDUCATION	VIRGINIA	501(C)(3)	SCHOOL			X
UNIVERSITY OF VIRGINIA INVESTMENT MANAGEMENT COMPANY - 56-2462804, 560 RAY C HUNT DRIVE, CHARLOTTESVILLE, VA 22093	INVESTMENT	VIRGINIA	501(C)(3)	509(A)(3) TYPE II			X

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

Schedule R (Form 990) 2021

FOUNDATION OF THE STATE ARBORETUM

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No

FOUNDATION OF THE STATE ARBORETUM
OF VIRGINIA

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

	Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)		X
c Gift, grant, or capital contribution from related organization(s)		X
d Loans or loan guarantees to or for related organization(s)		X
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)	X	
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	X	
o Sharing of paid employees with related organization(s)	X	
p Reimbursement paid to related organization(s) for expenses	X	
q Reimbursement paid by related organization(s) for expenses		X
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) UNIVERSITY OF VIRGINIA	P	110,662.	
(2)			
(3)			
(4)			
(5)			
(6)			



Old Dominion Alcohol Safety Action Program

860 Smithfield Ave.
Winchester, VA 22601
P (540) 665-5633
F (540) 678-0730

Old Dominion ASAP
860 Smithfield Avenue
Winchester, VA 22601

January 29, 2024

County of Clarke, Virginia
Department of Joint Administrative Services
317 West Main Street, Suite B
Berryville, VA 22611

Dear Ms. Warczyglowa,

Since its inception over four decades ago, the Alcohol Safety Action Program has been providing case management, assessment, education, and intervention services for individuals convicted of drug and alcohol related offenses, both driving and non-driving. We strive daily to reach our goal of reducing impaired driving-related crashes and helping to keep roadways safe for the citizens of the Commonwealth.

We currently service approximately 1250 clients, covering 6 local jurisdictions and 3 offices. Due to budget constraints in the last five years, our agency operated with limited staff creating a gap in customer service, specifically in underserved areas. The focus for FY25 is to create a lasting presence in our communities to offer citizens the opportunity to easily access program services to aid in obtaining and maintaining a valid driver's license. Our program continues to collect client fees and offer new programs to supplement revenues, but the projected financial resources are insufficient to maintain the level of state-mandated services. Respectfully, Old Dominion ASAP requests \$8,000 in funding from Clarke County to aid in our shared mission.

As civil servants and municipality leaders, we are serious about preventing impaired driving by enforcing laws and adjudicating offenders who violate the sanctity of safe roadways in our communities. With the financial support of the jurisdictions where we live and serve, we can continue the work of eradicating drunk and drugged driving. We look forward to continuing the good work in partnership with you. Thank you for considering our request.

Sincerely,

A handwritten signature in black ink that reads "Jen McVeigh". The signature is written in a cursive, flowing style.

Jen McVeigh, Director
Old Dominion ASAP

1/02/24
FUND #-013

GL070
DIVISION OF COURT SERVICES FUND

COUNTY OF FREDERICK
BALANCE SHEET
12/31/2023

PAGE 1
TIME 15:52

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUS BALANCE	DEBIT	CREDIT	ENDING BALANCE
DIVISION OF COURT SERVICES FUND					
100-1010	CASH	50,650.08	37,277.63	45,361.73-	42,565.98
100-1150	RECEIVABLE ARREARS PAY DEFERRED	1,462.86			1,462.86
100-1151	ACCOUNTS RECEIVABLE - COMMONWEALTH				
100-1152	ACCOUNTS RECEIVABLE - FEDERAL				
100-1153	ACCOUNTS RECEIVABLE - OTHER				
100-1198	ACCOUNTS RECEIV. -MISC CHGS				
100-1310	DUE FROM OTHER FUNDS				
100-1910	ESTIMATED REVENUE	611,559.00			611,559.00
100-1911	APPROPRIATIONS	611,559.00-			611,559.00-
100-1912	ESTIMATED TRANSFERS				
100-1913	ESTIMATED TRANSFERS FR. OTHER FUND				
100-1914	ENCUMBRANCES				
100-1920	REALIZED REVENUE				
100-1950	EXPENDITURES				
	CASH	52,112.94	37,277.63	45,361.73-	44,028.84
	TOTAL ASSETS	52,112.94	37,277.63	45,361.73-	44,028.84
200-2020	ACCOUNTS PAYABLE		1,812.11	1,812.11-	
200-2021	PAYROLL CLEARING ACCOUNT		17,931.57	17,931.57-	
200-2040	A/P ACCRUAL				
200-2060	CONTRACTS PAYABLE-WORK RELEASE				
200-2070	DUE TO OTHER FUNDS				
200-2150	UNCLAIMED PROPERTY PAYABLE				
200-2160	ACCRUED WAGES PAYABLE	11,872.45-			11,872.45-
200-2201	RESTITUTION - WINCHESTER				
200-2220	DEFERRED REVENUE				
200-2221	ASAP COLLECTION IN ADVANCE				
200-2222	DMV-DIC				
200-2260	LEASE - PURCHASE AGREEMENTS-CURREN				
200-2270	INSTALLMENT PURCHASE CONTRACTS				
	ACCOUNTS PAYABLE	11,872.45-	19,743.68	19,743.68-	11,872.45-
240-2440	FUND BALANCE RES. FOR ENCUMBRANCES				
240-2471	FUND BALANCE RES.DISPUTE RESOL.ADV				
240-2530	UNRESERVED FUND BALANCE	75,516.51-			75,516.51-
	FUND BALANCE RES. FOR ENCUMBRANCE	75,516.51-			75,516.51-
	TOTAL LIABILITIES	87,388.96-	19,743.68	19,743.68-	87,388.96-

Referrals Report

1/29/2024 12:18 PM

MCVEIGH, JENNIFER

REPORT PARAMETERS

Report Date Range	7/1/2023-1/29/2024	Agency	VASAP
Location	Include all locations	Jurisdiction	Include all jurisdictions
Domain	Include all domains	Show Details	No

Old Dominion ASAP Total Active Applications: 755

Jurisdiction	Count
Arlington County	1
Blank	176
Chesapeake	1
Chesterfield County	1
Clarke County	42
Culpeper County	1
Fauquier County	5
Frederick County	187
Fredricksburg	1
Hanover County	1
Loudoun County	7
Out of State	8
Page County	46
Prince William County	2
Rappahannock County	2
Rockingham County	2
Shenandoah County	48
Stafford County	1
Virginia Beach	1
Warren County	110
Winchester	112

Grand Total Active Applications: 755

Referrals Report

1/29/2024 12:18 PM

MCVEIGH, JENNIFER

Old Dominion ASAP	Total Active Charges: 1708
VASAP-DUI Enrollment	420
Administrative	17
Community Service Enrollment	7
Drug Screen	39
HO-Evaluation Enrollment	35
HO-Monitoring Enrollment	2
Interlock-Monitoring Enrollment	440
Interlock-Restricted Enrollment	55
Intervention	458
Intervention Interview Enrollment	50
Other Service	5
RADEP Enrollment	5
Reckless Driving Enrollment	42
Reinstatement	2
Rescheduling	58
Rescheduling	8
VASAP-DUI 2 Enrollment	30
VASAP-DUI 2 Enrollment: Waived by Court	2
VASAP-DUI D Enrollment	18
Young Offender Enrollment	15

Referrals Report

1/29/2024 12:17 PM

MCVEIGH, JENNIFER

REPORT PARAMETERS

Report Date Range	7/1/2022-6/30/2023	Agency	VASAP
Location	Include all locations	Jurisdiction	Include all jurisdictions
Domain	Include all domains	Show Details	No

Old Dominion ASAP Total Active Applications: 1312

Jurisdiction	Count
Arlington County	1
Augusta County	3
Blank	397
Charlottesville	1
Chesterfield County	2
Clarke County	56
Culpeper County	1
Fairfax County	3
Fauquier County	23
Franklin County	1
Frederick County	283
Henrico County	1
Herndon	1
King William County	1
Lancaster County	1
Loudoun County	13
Louisa County	1
Lynchburg	1
New Kent County	1
Newport News	1
Out of State	14
Page County	52
Powhatan County	1
Prince Edward County	1
Prince William County	5
Radford	1
Rappahannock County	16
Rockbridge County	1
Rockingham County	6
Shenandoah County	99
Spotsylvania County	1

Referrals Report

1/29/2024 12:17 PM

MCVEIGH, JENNIFER

Stafford County	1
Virginia Beach	10
Warren County	167
Waynesboro	1
Winchester	144

Grand Total Active Applications: 1312

Referrals Report

1/29/2024 12:17 PM

MCVEIGH, JENNIFER

Old Dominion ASAP	Total Active Charges: 2928
VASAP-DUI Enrollment	738
Administrative	8
Case Review	14
Community Service Enrollment	1
Court Ordered Screening Enrollment	1
Drug Offender Enrollment	2
Drug Screen	85
HO-Evaluation Enrollment	44
HO-Monitoring Enrollment	1
Interlock-Monitoring Enrollment	865
Interlock-Restricted Enrollment	8
Intervention	786
Intervention Interview Enrollment	94
Non-Driving Referral Enrollment	2
Other Service	13
RADEP Enrollment	1
Reckless Driving Enrollment	101
Reinstatement	3
Rescheduling	86
Rescheduling	9
Traffic Monitoring Enrollment	1
VASAP-DUI 2 Enrollment	23
VASAP-DUI D Enrollment	37
VASAP-DUI Subsequent Enrollment	4
Young Offender Enrollment	1

**OLD DOMINION ALCOHOL
SAFETY ACTION PROGRAM**

**FINANCIAL STATEMENT AND
SUPPLEMENTARY INFORMATION**

Year Ended June 30, 2023

Old Dominion Alcohol Safety Action Program

Board of Directors June 30, 2023

Officers

Chief Neal White – Chairman

Other Directors

Jay Tibbs

John Bell

John Piper

Lisa Kara

Lt. Dominika Seal

Monica Martin

Sheriff Tony Roper

Tessie Lam

Hon. Christopher E. Collins

Hon. Kevin C. Black

Hon. Kimberly M. Athey

Hon. Mary Lou Costello-Daniel

Hon. Nancie Williams

Tim May

William “Beau” Bassler

Director

Jen McVeigh

OLD DOMINION ALCOHOL SAFETY ACTION PROGRAM

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Members of the Board of Directors
Old Dominion Alcohol Safety Action Program
Winchester, Virginia

Report on the Financial Statement

Opinion

We have audited the accompanying statement of cash receipts and disbursements of the Old Dominion Alcohol Safety Action Program (the "Program") for the year ended June 30, 2023, and the related notes to the financial statement, which collectively comprise the Program's basic financial statement as listed in the table of contents.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the cash receipts and disbursements of the Old Dominion Alcohol Safety Action Program for the year ended June 30, 2023, in accordance with the cash basis of accounting described in Note 2.

Basis of Accounting

We draw attention to Note 2 of the financial statement, which describes the basis of accounting. This financial statement is prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

Basis for Opinion

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

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the cash basis of accounting; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Responsibilities of Management for the Financial Statement (Continued)

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Old Dominion Alcohol Safety Action Program's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Old Dominion Alcohol Safety Action Program's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Old Dominion Alcohol Safety Action Program's ability to continue as a going concern for a reasonable period of time.

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

Other Matters

Our audit was conducted for the purpose of forming an opinion on the statement of cash receipts and disbursements. The statement of revenues and expenditures – budget to actual is presented for purposes of additional analysis and is not a required part of the basic financial statement.

Other Matters (Continued)

The statement of revenues and expenditures – budget to actual is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the statement of cash receipts and disbursements. This information has been subjected to the auditing procedures applied in the audit of the statement of cash receipts and disbursements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the statement of cash receipts and disbursements or to the statement of cash receipts and disbursements itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the statement of revenues and expenditures – budget to actual is fairly stated in all material respects in relation to the statement of cash receipts and disbursements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 31, 2023 on our consideration of the Program’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Program’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Program’s internal control over financial reporting and compliance.

Brown, Edwards & Company, S. L. P.

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia
August 31, 2023

OLD DOMINION ALCOHOL SAFETY ACTION PROGRAM
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
Year Ended June 30, 2023

RECEIPTS

Client fees	\$ 442,044
State contribution	65,000
Interest income	2,493
Other income	485
Rental income	1,500
	511,522
Total receipts	511,522

DISBURSEMENTS

Personnel services	434,830
Administrative services	14,271
Supplies and materials	12,050
Lease payments	2,162
Insurance	3,469
Contractual services	1,124
Travel, lodging, and meals	604
	468,510
Total disbursements	468,510

Net increase in cash	43,012
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CASH, beginning	47,160
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CASH, ending	\$ 90,172
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OLD DOMINION ALCOHOL SAFETY ACTION PROGRAM

NOTES TO FINANCIAL STATEMENT

June 30, 2023

Note 1. Nature of Organization

Old Dominion Alcohol Safety Action Program (“ODASAP” or “Program”) was formed under the provisions of Section 18.2 – 271.1 of the *Code of Virginia*, 1950, as amended, and is exempt from federal and state income taxes. ODASAP was established for the purpose of providing, as ordered by the courts in its service area, public information, probation, education, and prevention for offenders charged under the laws with operating a vehicle while under the influence of alcohol or drugs.

The various political jurisdictions of the state, counties, and cities, have established alcohol safety action programs to enforce this law. The counties of Frederick, Clarke, Warren, Shenandoah, and Page; and the cities of Winchester and Luray have established the Old Dominion Alcohol Safety Action Program.

The County of Frederick (the “County”) serves as ODASAP’s fiscal agent, therefore the County manages and accounts for all revenues and expenses of the Program.

Note 2. Summary of Significant Accounting Policies

Basis of accounting

The Program’s policy is to prepare its financial statement on the cash basis of accounting; consequently, client fees, contributions, and other revenues are recognized when received rather than when promised or earned, and expenditures are recognized when cash is disbursed rather than when obligation is incurred.

Cash and cash equivalents

The ODASAP’s cash and cash equivalents consist of equity in pooled cash and temporary investments of the Program’s fiscal agent.

State share fees

Three percent of all local fees are required to be paid to the Commission on Alcohol Safety Action Program upon collection.

Budgets and budgetary accounting

A budget is prepared for information and fiscal planning purposes. The budget is submitted annually to the Commission on Virginia Alcohol Safety Action Program for approval.

Subsequent events

In preparing this financial statement, the Program has evaluated events and transactions for potential recognition or disclosure through August 31, 2023, the date the financial statement was available to be issued.

(Continued)

OLD DOMINION ALCOHOL SAFETY ACTION PROGRAM

NOTES TO FINANCIAL STATEMENT

June 30, 2023

Note 3. Deposits and Investments

Deposits

Cash includes cash on hand and cash in banks. The Program maintains a significant portion of its total cash in bank deposit accounts. Accounts in the bank are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At times, deposits exceeded federally insured limits during the year.

Investments

At June 30, 2023, the Program had no investments.

Note 4. Deferred Compensation Plan

Plan description

Name of Plan: Virginia Retirement System (VRS)
Identification of Plan: Agent and Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
Administering Entity: Virginia Retirement System (System)

All full-time, salaried permanent employees of participating employers must participate in the VRS. Benefits vest after five years of service. VRS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Title 51.1 of the *Code of Virginia* (1950), as amended, assigns the authority to establish and amend benefit provisions to the General Assembly of Virginia.

The System issues a publicly available comprehensive annual financial report that includes financial statements and required supplementary information for VRS in total and, as such, a separate report for the Program is not provided. A copy of that report may be downloaded from their website at <http://www.varetire.org> or obtained by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA 23218-2500.

Funding policy

Plan members are required by Title 51.1 of the *Code of Virginia* (1950), as amended, to contribute five percent of their annual salary to the VRS. This five percent member contribution may be assumed by the employer. In addition, ODASAP is required to contribute the remaining amounts necessary to fund its participation in the VRS using the actuarial basis specified by the *Code of Virginia* and approved by the VRS Board of Trustees. The County's nonprofessional employee contribution rates for the fiscal year ended 2023 were 14.09% of annual covered payroll.

Annual pension cost

For fiscal year 2023, ODASAP's annual pension cost of \$34,827 was equal to the Program's estimated share of the County's required and actual contributions.

(Continued)

OLD DOMINION ALCOHOL SAFETY ACTION PROGRAM

NOTES TO FINANCIAL STATEMENT

June 30, 2023

Note 5. Related Party Transactions

As the Program’s fiscal agent, the County of Frederick performs general bookkeeping services, maintains the general ledger for the Program, and the Program participates in the County’s Retirement Plan. The most significant service provided is processing of payroll and related benefits. Additionally, the Program benefited from office space contributed and internet service by the County which was valued by the Program at \$12,000 and \$6,000 during 2023, respectively.

Note 6. Accrued Leave

The ODASAP has a liability arising from compensated absences (paid time off, annual and sick leave benefits) when vested. Unused accrued paid time off is paid upon termination of employment or retirement. Employees eligible to receive a portion of accumulated sick leave based on length of employment at a rate of \$3 per hour up to a maximum of \$6,000. The ODASAP has outstanding accrued leave totaling \$29,522 at June 30, 2023.

Note 7. Leases

On July 1, 2014, ODASAP committed to a one-year lease in Winchester, Virginia. This lease is on a month-to-month basis. Currently the lessor is allowing ODASAP to rent the building for free. It is unknown when lease payments will resume.

In April 2020, ODASAP entered into a lease agreement for a copier with DDL. The monthly lease payments are \$165 for 60 months. For 2023 a total of \$1,980 was paid to lease this equipment.

Estimated future minimum lease payments required under long-term operating leases for future year are as follows:

Years Ending June 30,		
2024	\$	1,980
2025		1,485
	\$	<u>3,465</u>

COMPLIANCE SECTION



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

To the Honorable Members of the Board of Directors
Old Dominion Alcohol Safety Action Program
Winchester, Virginia

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States the statement of cash receipts and disbursements of the Old Dominion Alcohol Safety Action Program (the “Program”) as of and for the year ended June 30, 2023, and the related notes to the financial statement, which collectively comprise the Program’s basic financial statements, and have issued our report thereon dated August 31, 2023.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Brown, Edwards & Company, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia
August 31, 2023

OLD DOMINION ALCOHOL SAFETY ACTION PROGRAM

**STATEMENT OF REVENUES AND EXPENDITURES –
BUDGET TO ACTUAL
Year Ended June 30, 2023**

	<u>Budget</u>	<u>Actual</u>	<u>Variance with Budget</u> <u>Favorable (Unfavorable)</u>	
			<u>Amount</u>	<u>Percent</u>
REVENUES				
Client fees	\$ 436,400	\$ 442,044	\$ 5,644	1 %
State contribution	-	65,000	65,000	100
Interest income	500	2,493	1,993	399
Other income	1,750	485	(1,265)	(72)
Rental income	34,800	1,500	(33,300)	(96)
	<u>473,450</u>	<u>511,522</u>	<u>38,072</u>	<u>8</u>
EXPENDITURES				
Personnel services:				
Salaries and wages	296,092	304,571	(8,479)	(3)
Employee benefits	136,744	130,259	6,485	5
	<u>432,836</u>	<u>434,830</u>	<u>(1,994)</u>	<u>-</u>
Administrative services:				
State share and transfer fees	11,989	10,997	992	8
Utilities	7,290	3,274	4,016	55
Other administrative fees	6,000	-	6,000	100
Memberships	500	-	500	100
	<u>25,779</u>	<u>14,271</u>	<u>11,508</u>	<u>45</u>
Supplies and materials	4,500	12,050	(7,550)	(168)
Lease payments	2,900	2,162	738	25
Insurance	4,185	3,469	716	17
Contractual services	1,600	1,124	476	30
Travel, lodging, and meals	1,650	604	1,046	63
	<u>473,450</u>	<u>468,510</u>	<u>4,940</u>	<u>1</u>
Excess of expenditures over revenues	<u>\$ -</u>	<u>\$ 43,012</u>	<u>\$ 43,012</u>	

See Independent Auditor's Report on the Supplementary Information.

FY25 Budget Presentations by Civic Organizations

6:00 – 6:15 pm

- Access Independence
- Blue Ridge Habitat for Humanity
- Barns of Rose Hill

CLARKE COUNTY FY 2025 BUDGET

Cash Grant Request

Use this form to request a cash grant from the Board of Supervisors for the next fiscal year. Call Nancy Warczyglowa @ 540-955-6170 with questions.

Agency Name: Access Independence, Inc.

Contact (name, phone, and email): Charles Harbaugh IV 540-662-4452
charbaugh@accessindependence.org

CASH GRANT:

Amount Requesting FY 25: \$2,500.00

Total clients served in FY 23: 605 Number from Clarke: 23

Please attach a copy of your most recent audited financial statements, including balance sheet and income/expense statement, the most recent form 990 and any additional information you feel is important.

JUSTIFICATION Please justify your request as succinctly, factually, and legibly as possible, and include all of the applicable information that is being requested.

Access Independence, Inc saw 23% growth the past year from 493 clients to 605 clients. We saw 9% growth in Clarke County, as well during the past fiscal year. In addition, we helped several notable Clarke County residents receive FREE services, such as ramps, handrails, walkers, wheelchairs, shower handles, bedside commodes, knee scooters, etc. We are proud members of the Clarke County Community Services group, we have two board members that represent Clarke County and our board room is named after a former Clarke County resident, Timothy Knight. We also provided deaf and hard of hearing demonstrations to the Commonwealth Assisted Living Center in Berryville.

For over 30 years, Access Independence, Inc. (Ai) has promoted independent living throughout the Commonwealth of Virginia's Northern Shenandoah Valley. As one of 17 centers for independent living (CIL), Ai provides a non-residential place of action and coalition where people with disabilities can develop the skills necessary to make lifestyle choices. Ai provides services, such as information and referral, independent living skills training, transition, peer mentoring, and advocacy. These services promote leadership, independence, and productivity for people with disabilities. Ai services assist both, the individual and the local communities, in ensuring the equality of access, rights, and opportunities for people with disabilities.

Ai's services are offered on an as-requested basis and are designed to empower the

residents of Clarke County to access a variety of disability-specific programs. These services allow the consumers to maintain their independence, therefore remaining in their homes and communities. In addition to the services provided on a daily basis, Access Independence regularly provides information and training on disability-related topics, such as personal assistance services, Medicaid Waiver Services, Universal Design and ADA standards, and Youth Transition options.

Ai also provides Medicaid waiver services coordination, which allows Clarke County residents the ability to live in their home with the aid of a personal care assistant rather than in an institutionalized setting. Ai serves as a Representative Payee to assist qualified individuals with financial management assistance and skills training.

Ai provides outreach services to those who experience deafness or other hearing challenges. These services are provided by an Outreach Specialist, who also provides community presentations and training on working with deaf individuals. Contribution amounts from all local governments:

Current Year Amount	Upcoming Year Request:
Frederick - \$17,000	\$18,000
Shenandoah - \$1,500	\$2,000
Warren - \$3,200	\$5,000

Volume of Services: Ai would like to be able to provide more services and outreach to the residents of Clarke County. We have the ability to provide free walkers, wheelchairs, canes, and shower handles to clients. This year, we have provided free ramps to 20 individuals, dozens of walkers and over 25 wheelchairs. We want to ramp up our marketing efforts and networking in Clarke County and have strategic plans to do that. We sincerely believe that there are more than 23 clients in your county that need our services, especially with the growing population. We have strengthened our fundraising and put an increased focus on diversification of revenue streams.

We also, are the only representative payee provider in the region, and we have seen a significant growth in that industry. We currently manage 170 individuals' finances, along with 100 service facilitation clients, and provide peer to peer mentoring. Thank you for the opportunity to be of service to the residents of Clarke County!

Salary benefit increases for each staff member for the last three years: 7/1/2020-6/30/2021 7/1/2021-6/30/2022 7/1/2022-6/30/2023
\$462,037.37/\$505,667.58/\$541,064.27 ** * Staff received 7% pay raises in 2023

ACCESS INDEPENDENCE, INC.
FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2022



ACCESS INDEPENDENCE, INC.

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Access Independence, Inc.
Winchester, Virginia

Opinion

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

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

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Access Independence, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Access Independence, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are any conditions or events, considered in the aggregate, that raise substantial doubt about Access Independence, Inc.'s ability to continue as a going concern for a reasonable period of time.

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

Report on Summarized Comparative Information

We have previously audited Access Independence, Inc.'s June 30, 2022 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated December 6, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2022, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Barnes, Brock, Cornwell & Painter, PLLC

Chesapeake, Virginia
November 27, 2023

ACCESS INDEPENDENCE, INC.

**STATEMENT OF FINANCIAL POSITION
JUNE 30, 2023
With Comparative Totals for June 30, 2022**

	2023	2022
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	\$ 281,301	\$ 280,364
Cash held for others	583,419	371,851
Investments	452,199	396,235
Accounts receivable	4,763	6,089
Promises to give	23,200	21,700
Prepaid expenses	1,288	660
Inventory	13,413	26,413
TOTAL CURRENT ASSETS	\$ 1,359,583	\$ 1,103,312
PROPERTY AND EQUIPMENT:		
Equipment	\$ 91,732	\$ 87,478
Vehicles	42,185	29,100
Total	\$ 133,917	\$ 116,578
Less accumulated depreciation	(85,261)	(102,106)
Net property and equipment	\$ 48,656	\$ 14,472
OTHER ASSET:		
Operating lease right-of-use asset	\$ 193,782	\$ -
TOTAL ASSETS	\$ 1,602,021	\$ 1,117,784
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES:		
Accounts payable	\$ -	\$ 2,198
Accrued expenses	23,016	14,431
Refundable advances	9,688	12,208
Funds held for others	583,340	371,407
Current portion of right-of-use operating lease liability	44,755	-
TOTAL CURRENT LIABILITIES	\$ 660,799	\$ 400,244
LONG-TERM LIABILITY:		
Right-of-use operating lease liability, net of current portion	\$ 149,027	\$ -
TOTAL LIABILITIES	\$ 809,826	\$ 400,244
NET ASSETS:		
Without donor restrictions	\$ 732,831	\$ 669,298
With donor restrictions	59,364	48,242
Total net assets	\$ 792,195	\$ 717,540
TOTAL LIABILITIES AND NET ASSETS	\$ 1,602,021	\$ 1,117,784

See independent auditor's report and accompanying notes to the financial statements.

ACCESS INDEPENDENCE, INC.

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023
With Comparative Totals for the Year Ended June 30, 2022**

	Without Donor Restrictions	With Donor Restrictions	2023 Total	2022 Total
OPERATING REVENUE AND SUPPORT:				
Grant revenue	\$ 556,602	\$ -	\$ 556,602	\$ 490,315
Contributions	7,174	55,039	62,213	42,874
Contract services:				
State and federal agencies	102,238	23,200	125,438	106,741
Participant assessments	48,627	-	48,627	50,784
Other income	3,847	-	3,847	180
Net assets released from restrictions	67,136	(67,136)	-	-
Total operating revenue and support	<u>\$ 785,624</u>	<u>\$ 11,103</u>	<u>\$ 796,727</u>	<u>\$ 690,894</u>
OPERATING EXPENSES:				
Program services	\$ 580,323	\$ -	\$ 580,323	\$ 576,931
Management and general services	180,089	-	180,089	112,794
Fundraising	3,614	-	3,614	1,517
Total operating expenses	<u>\$ 764,026</u>	<u>\$ -</u>	<u>\$ 764,026</u>	<u>\$ 691,242</u>
CHANGES IN NET ASSETS BEFORE NON-OPERATING ACTIVITIES	<u>\$ 21,598</u>	<u>\$ 11,103</u>	<u>\$ 32,701</u>	<u>\$ (348)</u>
NON-OPERATING ACTIVITIES:				
Investment income	\$ 11,633	\$ 19	\$ 11,652	\$ 22,746
Realized gain on sale of property and equipment	8,073	-	8,073	-
Realized loss on investments	-	-	-	(28,792)
Unrealized gain (loss) on investments	22,229	-	22,229	(41,993)
Total non-operating activities	<u>\$ 41,935</u>	<u>\$ 19</u>	<u>\$ 41,954</u>	<u>\$ (48,039)</u>
CHANGES IN NET ASSETS	<u>\$ 63,533</u>	<u>\$ 11,122</u>	<u>\$ 74,655</u>	<u>\$ (48,387)</u>
NET ASSETS, BEGINNING OF YEAR	<u>669,298</u>	<u>48,242</u>	<u>717,540</u>	<u>765,927</u>
NET ASSETS, END OF YEAR	<u><u>\$ 732,831</u></u>	<u><u>\$ 59,364</u></u>	<u><u>\$ 792,195</u></u>	<u><u>\$ 717,540</u></u>

See independent auditor's report and accompanying notes to the financial statements.

ACCESS INDEPENDENCE, INC.

**STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2023
With Comparative Totals for the Year Ended June 30, 2022**

	PROGRAM ACTIVITIES			SUPPORTING ACTIVITIES			2023 Total	2022 Total
	Direct Services	Outreach Services	Program Subtotal	Management and General	Fundraising	Supporting Subtotal		
Salaries and wages	\$ 147,996	\$ 174,094	\$ 322,090	\$ 106,944	\$ 2,486	\$ 109,430	\$ 431,520	\$ 399,256
Payroll taxes	11,192	13,166	24,358	8,088	193	8,281	32,639	30,361
Employee benefits	32,873	38,674	71,547	23,756	566	24,322	95,869	102,759
Total salaries and related expenses	\$ 192,061	\$ 225,934	\$ 417,995	\$ 138,788	\$ 3,245	\$ 142,033	\$ 560,028	\$ 532,376
Advertising	3,909	2,763	6,672	1,111	35	1,146	7,818	2,323
Board and volunteer	-	-	-	176	-	176	176	260
Building maintenance	3,093	2,176	5,269	874	14	888	6,157	5,142
Community outreach	-	5,480	5,480	-	-	-	5,480	5,664
Depreciation	6,767	4,758	11,525	1,914	31	1,945	13,470	10,181
Direct services	28,936	-	28,936	-	-	-	28,936	10,937
Dues and subscriptions	2,481	1,744	4,225	702	13	715	4,940	6,955
Computer/equipment	7,111	5,001	12,112	2,013	34	2,047	14,159	5,965
Insurance	-	-	-	7,880	-	7,880	7,880	7,445
Miscellaneous	-	-	-	1,347	-	1,347	1,347	2,055
Office supplies	6,935	4,875	11,810	1,963	31	1,994	13,804	9,917
Postage	2,146	1,509	3,655	607	8	615	4,270	4,390
Professional fees	1,535	-	1,535	10,900	-	10,900	12,435	14,434
Rent	29,282	20,590	49,872	8,286	137	8,423	58,295	57,864
Staff training/travel	6,874	4,831	11,705	1,944	32	1,976	13,681	4,321
Telephone	3,672	2,582	6,254	1,038	17	1,055	7,309	6,653
Utilities	1,921	1,357	3,278	546	17	563	3,841	4,360
Total operating expenses	\$ 296,723	\$ 283,600	\$ 580,323	\$ 180,089	\$ 3,614	\$ 183,703	\$ 764,026	\$ 691,242

See independent auditor's report and accompanying notes to the financial statements.

ACCESS INDEPENDENCE, INC.

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2023
With Comparative Totals for the Year Ended June 30, 2022**

	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES:		
Changes in net assets	\$ 74,655	\$ (48,387)
Adjustments to reconcile changes in net assets to net cash provided by operating activities:		
Depreciation	13,470	10,181
Realized and unrealized (gain) loss on investments, net of fees	(22,560)	70,673
Realized gain on sale of property and equipment	(8,073)	-
(Increase) decrease in current assets:		
Accounts receivable	1,326	4,962
Promises to give	(1,500)	(5,500)
Prepaid expenses	(628)	(613)
Inventory	13,000	-
Increase (decrease) in current liabilities:		
Accounts payable	(2,198)	2,198
Accrued expenses	8,585	4,371
Refundable advances	(2,520)	2,246
Funds held for others	365	(444)
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ 73,922	\$ 39,687
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of property and equipment	\$ (47,881)	\$ -
Proceeds from sale of property and equipment	8,300	-
Purchase of investments	(38,404)	(259,920)
Proceeds from sale of investments	5,000	217,729
NET CASH USED BY INVESTING ACTIVITIES	\$ (72,985)	\$ (42,191)
NET CHANGES IN CASH AND CASH EQUIVALENTS	\$ 937	\$ (2,504)
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	280,364	282,868
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ 281,301	\$ 280,364

See independent auditor's report and accompanying notes to the financial statements.

ACCESS INDEPENDENCE, INC.

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2023

With Comparative Totals for the Year ended June 30, 2022

NOTE 1 - ORGANIZATION:

Access Independence, Inc. (The "Organization"), a Virginia non-stock, nonprofit corporation, was established in 1985. The Organization's mission is to promote independent living by providing services that enhance the quality of life for people with disabilities living in the Commonwealth of Virginia's Northern Shenandoah Valley. The Organization serves the city of Winchester and the counties of Clarke, Frederick, Page, Shenandoah, and Warren. Access Independence provides an array of services which include, information and referral, peer consulting, independent living skills training, transition, and advocacy for persons with disabilities in an effort to obtain the highest possible levels of independence.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Basis of accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Accrual basis of accounting recognizes income when earned and expenses when incurred.

Basis of presentation

These financial statements, presented on the accrual basis of accounting, have been prepared to focus on the Organization as a whole and to present net assets, revenues, and expenses based on the existence or absence of donor-impaired restrictions. This has been accomplished by the classification of assets, liabilities, and net assets into two groups with donor restrictions and without donor restrictions.

These two groups are defined as follows:

- *Net assets without donor restrictions* - Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. The Organization's board may designate assets without restrictions for specific operational purposes from time to time.
- *Net assets with donor restrictions* - Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

The Organization follows the provisions of the *Financial Accounting Standards Board Accounting Standards Codification (FASB ASC)*.

Cash and cash equivalents

For purposes of the statements of cash flows, the Organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

Promises to give

Unconditional promises to give are expected to be received within one year. At June 30, 2023 and 2022 promises from municipal governments was \$23,200 and \$21,700. Management has deemed no allowance for doubtful accounts is necessary.

See independent auditor's report. Notes continued on next page.

ACCESS INDEPENDENCE, INC.

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2023

With Comparative Totals for the Year ended June 30, 2022

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

Contributions

Contributions received are recorded as increases in net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor restrictions. When restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. In the absence of donor restrictions to the contrary, restrictions on contributions of property or equipment or on assets restricted to acquiring property or equipment expire when the property or equipment is placed in service.

Donated assets and services

The Organization recognizes in-kind contributions as revenue and expense in the period in which they are received. Donated supplies are valued by the donor at fair market value on the date of gift. No amounts have been reflected in the accompanying financial statements for volunteer services since they are not susceptible objective measurement or valuation; however, a number of volunteers donated significant amounts of their time performing services that would otherwise be performed by paid employees.

Investments

Investments in debt and equity securities with readily determinable fair values are reported at their fair values in the statement of financial position. Investment income or loss (including realized and unrealized gains and losses on investments and interest) is included as a component of net assets without donor restriction unless the income or loss is restricted by the donor.

Accounts receivable

Accounts receivable are written off using the direct write-off method in the year in which the account is determined to be uncollectible. If the allowance method of accounting for uncollectible accounts were used, it would not have a material effect on the financial statements.

Inventory

Inventory consisting of modular metal ramps, which are used to provide accessible entrance ways into different housing situation, is recorded at cost.

Property and equipment

Property and equipment are recorded at cost. Expenditures for maintenance and repairs are expensed as incurred while renewals and betterments are capitalized. When items are sold or retired, the related cost and accumulated depreciation are removed from the accounts and any gain or loss is included in income.

Depreciation has been provided for using straight-line method over the estimated useful lives of the assets. The estimated useful lives of the assets are as follows:

Equipment	5 - 7 years
Vehicles	5 years

Depreciation expense totaled \$13,470 and \$10,181 for the years ended June 30, 2023 and 2022, respectively.

See independent auditor's report. Notes continued on next page.

ACCESS INDEPENDENCE, INC.

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2023

With Comparative Totals for the Year ended June 30, 2022

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

Functional allocation of expenses

The cost of providing the Organization's various programs and supporting services have been summarized on a functional basis in the statements of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Such allocations are determined by management on an equitable basis.

The expenses that are allocated include the following:

<u>Expense:</u>	<u>Method of Allocations:</u>
Salaries and wages	Time and effort
Employee benefits	Time and effort
Payroll taxes	Time and effort
Advertising	Reasonable basis consistently applies
Building maintenance	Reasonable basis consistently applies
Depreciation	Reasonable basis consistently applies
Dues and subscriptions	Reasonable basis consistently applies
Computer/equipment	Reasonable basis consistently applies
Miscellaneous	Reasonable basis consistently applies
Office supplies	Reasonable basis consistently applies
Postage	Reasonable basis consistently applies
Professional fees	Reasonable basis consistently applies
Rent	Reasonable basis consistently applies
Staff training/travel	Reasonable basis consistently applies
Telephone	Reasonable basis consistently applies
Utilities	Reasonable basis consistently applies

Advertising costs

The Organization expenses the cost of advertising when incurred. For the years ended June 30, 2023 and 2022, advertising costs were \$7,818 and \$2,323, respectively.

Measure of operations

The statement of activities reports all changes in net assets, including changes in net assets from operating and non-operating activities. Operating activities consist of those items attributable to the Organization's ongoing activities. Non-operating activities are limited to resources that generate return from investments, financing costs, and other activities considered to be of a more unusual or nonrecurring nature.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

See independent auditor's report. Notes continued on next page.

ACCESS INDEPENDENCE, INC.

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2023

With Comparative Totals for the Year ended June 30, 2022

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

Income Taxes

The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code, except on net income derived from unrelated business activities. Internal Revenue Code Section 513(a) defines an unrelated trade or business of an unexempt Organization as any trade or business which is not substantially related to the exercise or performance of its exempt purpose. Currently the Organization has no obligation for any unrelated business income tax. The Organization believes it has appropriate support for any tax positions taken, and as such, does not have any uncertain tax positions that are material to the financial statements; however, any penalties and interest incurred as a result of uncertain tax positions would be recorded in general administration. The Organization's federal return of Organization Exempt from Income Tax (Form 990) for the fiscal year ending 2023, 2022, 2021, and 2020 are subject to examination by the IRS, generally for three years after they were filed.

NOTE 3 - CONCENTRATIONS OF CREDIT RISK:

Financial instruments, which potentially subject the Organization to concentrations of credit risk, consist principally of cash and accounts receivable.

The Organization places its cash and cash equivalents on deposit with financial institutions in the United States. All of a depositor's accounts at an insured depository institution, including all non-interest bearing transaction accounts will be insured by the Federal Deposit Insurance Corporation (FDIC) up to the standard maximum deposit insurance amount of \$250,000, for each deposit insurance ownership category. For the years ended June 30, 2023 and 2022, the Organization had demand deposits on hand in financial institutions that exceeded depositor's insurance provided by the applicable guaranty agency in the amounts of \$44,807 and \$22,145, respectively.

The Organization receives substantial support from governmental agencies. While there are no reasons to anticipate a change in the current funding arrangement, if a significant reduction in the level of support were to occur, it would have a significant impact on the operations of the Organization and services that are now being provided.

NOTE 4 - INVENTORY:

Inventory at June 30 consists of the following:

	<u>2023</u>	<u>2022</u>
Modular metal ramps	<u>\$ 13,413</u>	<u>\$ 26,413</u>

See independent auditor's report. Notes continued on next page.

ACCESS INDEPENDENCE, INC.

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2023

With Comparative Totals for the Year ended June 30, 2022

NOTE 5 - FAIR VALUE MEASUREMENTS:

The Organization adopted the provisions of FASB Statement No. 157, Fair Value Measurements, for its financial assets and liabilities that are re-measured and reported at fair value each reporting period. The adoption of this standard did not have any impact on the statements of activities or balance sheet, but does require additional disclosures.

FASB Statement No. 157, Fair Value Measurements, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). Classification of assets and liabilities within the hierarchy considers the market in which the assets and liabilities are traded and the reliability and transparency of the assumptions used to determine fair value. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. The three levels of the fair value hierarchy are described as follows:

- Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Organization has the ability to access.
- Level 2 The asset and liability fair values are based on observable inputs that include quoted market prices for similar assets or liabilities; quoted market prices that are not in an active market; or other inputs that are observable and can be corroborated by observable market data for substantially the full term of the assets or liabilities.
- Level 3 Valuations based on inputs that are supported by little or no market activity and that are significantly to the fair value of the assets or liabilities.

The following table presents the Organization's assets that are measured at fair value on a recurring basis for each hierarchy level at June 30, 2023 and 2022.

Assets at Fair Value as of June 30, 2023

	Level 1	Level 2	Level 3	Total
Certificate of deposit	\$ 23,772	\$ -	\$ -	\$ 23,772
Bonds	83,757	-	-	83,757
Mutual funds	282,468	-	-	282,468
Exchange-Traded Funds	8,446	-	-	8,446
Common stocks	53,756	-	-	53,756
Total	<u>\$ 452,199</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 452,199</u>

Assets at Fair Value as of June 30, 2022

	Level 1	Level 2	Level 3	Total
Certificate of deposit	\$ 23,440	\$ -	\$ -	\$ 23,440
Bonds	92,886	-	-	92,886
Mutual funds	223,645	-	-	223,645
Exchange-Traded Funds	8,714	-	-	8,714
Common stocks	47,550	-	-	47,550
Total	<u>\$ 396,235</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 396,235</u>

See independent auditor's report. Notes continued on next page.

ACCESS INDEPENDENCE, INC.

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2023

With Comparative Totals for the Year ended June 30, 2022

NOTE 6 - GRANT REVENUE:

The Organization participated in the following grant for the year ended June 30, 2023 and 2022:

<u>Independent Living Grant (Continuation Grant)</u>	<u>2023</u>	<u>2022</u>
Virginia Department of Aging and Rehabilitative Services (DARS) administers this grant for the purpose of providing funding to Centers for Independent Living for the provision of the core services: advocacy, transition, information and referral, peer counseling, and independent living skills training.	\$ 531,827	\$ 469,746
<u>Title VII, Part B</u>		
This grant is funded by the U.S. Department of Education, allocated by the State Independent Living Council (SILC) and is administered through the DARS. The purpose is to promote for system change, activities throughout the community which will increase access to independent living, and community based services options primarily involving housing and transportation.	24,775	20,569
Totals	\$ 556,602	\$ 490,315

NOTE 7 - LIQUIDITY:

The table below presents financial assets available for general expenditures within one year at June 30, 2023 and 2022, respectively:

	<u>2023</u>	<u>2022</u>
Cash and cash equivalents	\$ 281,301	\$ 280,364
Investments	452,199	396,235
Accounts receivable	4,763	6,089
Promises to give	23,200	21,700
Total financial assets	\$ 761,463	\$ 704,388
Less amounts not available for general expenditures in one year, due to:		
Donor restrictions	59,364	48,242
Financial assets available to meet general expenditures within one year	\$ 702,099	\$ 656,146

The Organization receives significant contributions and promises to give restricted by donors, and considers contributions restricted for programs which are ongoing, major, and central to its annual operations to be available to meet cash needs for general expenditures. The Organization manages its liquidity and reserves following three guiding principles: operating within a prudent range of financial soundness and stability, maintaining adequate liquid assets to fund near-term operating needs, and maintaining sufficient reserves to provide reasonable assurance that long-term obligations will be discharged.

NOTE 8 - LINE OF CREDIT:

The Organization has a revolving line of credit with the Bank of Clarke County in the amount of \$75,000 with interest stated at Prime plus 1% with a floor of 4.25%, maturing March 2024. At June 30, 2023 and 2022, there was no amount outstanding.

See independent auditor's report. Notes continued on next page.

ACCESS INDEPENDENCE, INC.

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2023

With Comparative Totals for the Year ended June 30, 2022

NOTE 9 - NET ASSETS:

	2023	2022
Net assets with donor restrictions consisted of the following:		
Cash available for home modifications/assistive technology	\$ 36,164	\$ 26,542
Promises to give for subsequent periods	23,200	21,700
Total net assets with donor restrictions	\$ 59,364	\$ 48,242

Net assets released from donor restrictions by incurring expenses satisfying the restricted purpose or by occurrence of other events specified by donors during June 30, 2023 and 2022 consisted of the following:

	2023	2022
Program services	\$ 67,136	\$ 21,938

NOTE 10 - OPERATING LEASE COMMITMENT:

The Organization leases office space for its main office under an operating lease which expired May 31, 2019. The lease was month to month with a monthly payment of \$4,692. On December 1, 2022, the Organization entered into a new operating lease agreement with an unrelated party, commencing December 1, 2022 and ending February 28, 2028. Monthly rent for the space is \$4,692 and increases every year based on the schedule. Rent expense for the years ended June 30, 2023 and 2022 amounted to \$58,295 and \$57,864, respectively.

The following table displays the undiscounted cash flows due within:

	For the year ending June 30,	
	2024	\$ 44,755
	2025	45,874
	2026	47,098
	2027	48,511
	2028	32,981
Total undiscounted cash flows		\$ 219,219
Impact of present value discount		(25,437)
Amount reported on balance sheet		\$ 193,782

The following table displays the weighted-average term and discount rates for operating leases outstanding as of June 30, 2023.

Weighted-average term (years)	\$ 5
Weighted-average discount rate	5.2%

NOTE 11 - SUBSEQUENT EVENTS:

Management has evaluated subsequent events through November 27, 2023, which is the date the financial statements were available to be issued, No events have occurred subsequent to the balance sheet date and through November 27, 2023 that would require adjustment to, or disclosures in, the financial statements.

See independent auditor's report. Notes continued on next page.

Return of Organization Exempt From Income Tax

2021

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

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

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

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Header section containing organization name (Access Independence Inc.), EIN (54-1298772), address (324 Hope Dr, Winchester, VA 22601), and other identifying information.

Part I Summary

Summary table with columns for line number, description, and amounts for Prior Year and Current Year. Includes sections for Activities & Governance, Revenue, Expenses, and Net Assets or Fund Balances.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature block containing officer signature (Irene Hardesty), preparer signature (Donald K. Price), and firm information (Donald K. Price, CPA, PC).

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: The mission of Access Independence is to promote independent living by providing services that enhance the quality of life for people with disabilities living in the Commonwealth of Virginia.

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

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

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

4a (Code:) (Expenses \$ 340,797 including grants of \$) (Revenue \$) Access Independence's outreach efforts include community education, training, and technical support empowering people with disabilities, and their families to become to become better advocates for independent living. Access Independence also provides an array of services to businesses, other community organizations, and government entities. Access Independence provided 1,311 hours of community services and 1,240 hours of information and referral.

4b (Code:) (Expenses \$ 236,134 including grants of \$) (Revenue \$) Access Independence provided direct services to 460 consumers during the year. Thses services included information and referral, peer montoring, independent living skills training, transition assistance, and advocacy.

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe on Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 576,931

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question, Yes, No. Rows 22-38 covering various organizational requirements and schedules.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with 3 columns: Question, Yes, No. Rows 1a-1c regarding Form 1096, Form W-2G, and backup withholding rules.

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)		Yes	No		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	16		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.	2b		X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O.	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X
b	If "Yes," enter the name of the foreign country ▶ _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	Organizations that may receive deductible contributions under section 170(c).				
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a			X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			X
d	If "Yes," indicate the number of Forms 8282 filed during the year.	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			X
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			X
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9	Sponsoring organizations maintaining donor advised funds.				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	Section 501(c)(7) organizations. Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	Section 501(c)(12) organizations. Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.				
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15			X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			X
17	Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17			

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No"

response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

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

Section A. Governing Body and Management

Table with 5 columns: Question ID, Question Text, Yes, No. Rows include 1a, 1b, 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9.

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

Table with 5 columns: Question ID, Question Text, Yes, No. Rows include 10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 16b.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed -> Virginia
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c) (3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records -> Karen Harris (540)662-4452, 324 Hope Dr, Winchester, VA 22601

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, 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 instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations W-2/ 1099-MISC/ 1099-NEC	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Kelly Canterbury Director	2.00	X						0	0	0
(2) Lisa Boone Director	2.00	X						0	0	0
(3) Ahnna Stevens-Jennings Director	2.00	X						0	0	0
(4) Anne Brewster Director	2.00	X						0	0	0
(5) Sue Jones Director	2.00	X						0	0	0
(6) Patricia Dick Director	2.00	X						0	0	0
(7) Pat Johnson Director	2.00	X						0	0	0
(8) Will Lawrence Director	2.00	X						0	0	0
(9) Harolynn Wiley Treasurer	2.00			X				0	0	0
(10)Fay Dutton Secretary	2.00			X				0	0	0
(11)Irene Hardesty President	2.00			X				0	0	0
(12)David Booth Vice-President	2.00			X				0	0	0
(13)										
(14)										

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

(A) Name and title	(B) Average hours per week per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) -----										
(16) -----										
(17) -----										
(18) -----										
(19) -----										
(20) -----										
(21) -----										
(22) -----										
(23) -----										
(24) -----										
(25) -----										
1b Subtotal										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)							0	0	0	

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

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

Section B. Independent Contractors

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

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

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

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions) . .	1e	513,472				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	42,874				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f ▶		556,346				
Program Service Revenue			Business Code				
	2a CD PAS Program	900099	50,784	50,784			
	b SSA Payee Program	900099	70,118	70,118			
	c TAP Services	900099	12,398	12,398			
	d DRS Skills Training	900099	1,069	1,069			
	e _____						
	f All other program service revenue						
g Total. Add lines 2a-2f ▶		134,369					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶		22,746	22,746			
	4 Income from investment of tax-exempt bond proceeds . . . ▶						
	5 Royalties ▶						
	6a Gross rents	6a	(i) Real				
			(ii) Personal				
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss) ▶						
	7a Gross amount from sales of assets other than inventory	7a	(i) Securities	227,697			
			(ii) Other				
	b Less: cost or other basis and sales expenses	7b	256,490				
	c Gain or (loss)	7c	(28,793)				
	d Net gain or (loss) ▶		(28,793)	(28,793)			
8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a						
b Less: direct expenses	8b						
c Net income or (loss) from fundraising events ▶							
9a Gross income from gaming activities, See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities ▶							
10a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory ▶							
Miscellaneous Revenue			Business Code				
	11a Other	900099	180	180			
	b _____						
	c _____						
	d All other revenue						
e Total. Add lines 11a-11d ▶		180					
12 Total revenue. See instructions ▶		684,848	128,502	0	0		

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . .				
2	Grants and other assistance to domestic individuals. See Part IV, line 22				
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)				
7	Other salaries and wages	399,256	341,579	56,750	927
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . .				
9	Other employee benefits	102,759	87,914	14,605	240
10	Payroll taxes	30,361	25,975	4,315	71
11	Fees for services (nonemployees):				
a	Management				
b	Legal	270		270	
c	Accounting	6,871		6,871	
d	Lobbying				
e	Professional fundraising services. See Part IV, line 17 .				
f	Investment management fees				
g	Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) . .	7,293	2,089	5,204	
12	Advertising and promotion	2,323	1,988	330	5
13	Office expenses	9,917	8,484	1,410	23
14	Information technology	5,965	5,103	848	14
15	Royalties				
16	Occupancy	67,366	57,634	9,575	157
17	Travel				
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	4,321	3,697	614	10
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	10,181	8,711	1,447	23
23	Insurance	7,445		7,445	
24	Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a	Direct services	10,937	10,937		
b	Community outreach	5,664	5,664		
c	Dues & subscriptions	6,955	5,949	989	17
d	Telephone	6,653	5,692	945	16
e	All other expenses _____	6,705	5,515	1,176	14
25	Total functional expenses. Add lines 1 through 24e. .	691,242	576,931	112,794	1,517
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	237,266	1	280,808
	2 Savings and temporary cash investments	45,603	2	23,440
	3 Pledges and grants receivable, net	16,200	3	21,700
	4 Accounts receivable, net	11,051	4	6,089
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	26,413	8	26,413
	9 Prepaid expenses and deferred charges	47	9	660
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	116,578		
	b Less: accumulated depreciation	102,106		
	11 Investments - publicly traded securities	401,315	10c	14,472
	12 Investments - other securities. See Part IV, line 11		11	372,795
	13 Investments - program-related. See Part IV, line 11		12	
	14 Intangible assets		13	
	15 Other assets. See Part IV, line 11	425,767	14	
16 Total assets. Add lines 1 through 15 (must equal line 33)	1,188,315	15	371,407	
		16	1,117,784	
Liabilities	17 Accounts payable and accrued expenses	20,022	17	28,837
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	402,366	25	371,407
	26 Total liabilities. Add lines 17 through 25	422,388	26	400,244
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	723,314	27	701,340
	28 Net assets with donor restrictions	42,613	28	16,200
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	765,927	32	717,540
	33 Total liabilities and net assets/fund balances	1,188,315	33	1,117,784

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	684,848
2	Total expenses (must equal Part IX, column (A), line 25)	2	691,242
3	Revenue less expenses. Subtract line 2 from line 1	3	(6,394)
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	765,927
5	Net unrealized gains (losses) on investments	5	(41,993)
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	717,540

Part XII Financial Statements and Reporting

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

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

EEA

Form 990 (2021)

**SCHEDULE A
(Form 990)**

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

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

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

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Name of the organization Access Independence Inc.	Employer identification number 54-1298772
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Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	471,317	470,077	479,508	472,477	556,346	2,449,725
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	471,317	470,077	479,508	472,477	556,346	2,449,725
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						2,449,725

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4	471,317	470,077	479,508	472,477	556,346	2,449,725
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	12,639	15,576	14,229	14,739	22,746	79,929
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.)	1,419	1,798	140	3,594	180	7,131
11 Total support. Add lines 7 through 10						2,536,785
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f))	14	96.57 %
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2021. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization ▶ <input checked="" type="checkbox"/>		
b 33 1/3% support test - 2020. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here . The organization qualifies as a publicly supported organization. ▶ <input type="checkbox"/>		
17a 10%-facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
b 10%-facts-and-circumstances test - 2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here . Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/>		

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2020 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2020 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2021. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ▶

b 33 1/3% support tests - 2020. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ▶

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>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.</i>		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
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)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>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.</i>		
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)? <i>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.</i>		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? <i>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).</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
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))? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
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)? <i>If "Yes," answer 10b below.</i>		
b	Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

	Yes	No
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 Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
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? <i>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.</i>		

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)? <i>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).</i>		

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?		
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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3 By reason of the relationship described in 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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2 Activities Test. Answer lines 2a and 2b below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>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.</i>		
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? <i>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.</i>		
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? <i>If "Yes" or "No," provide details in Part VI.</i>		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

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

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

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

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

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required) - <i>provide details in Part VI</i>	5
6	Other distributions (<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 organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9	Distributable amount for 2021 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1	Distributable amount for 2021 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2021 (reasonable cause required - <i>explain in Part VI</i>). See instructions.		
3	Excess distributions carryover, if any, to 2021		
a	From 2016		
b	From 2017		
c	From 2018		
d	From 2019		
e	From 2020		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2021 distributable amount		
i	Carryover from 2016 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2021 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2021 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
6	Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
7	Excess distributions carryover to 2022. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2017		
b	Excess from 2018		
c	Excess from 2019		
d	Excess from 2020		
e	Excess from 2021		

Schedule B (Form 990)

Schedule of Contributors

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

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

2021

Table with 2 columns: Name of the organization (Access Independence Inc.) and Employer identification number (54-1298772)

Organization type (check one):

Filers of:

Section:

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

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

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

General Rule

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

Special Rules

- [] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test...
[] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor...
[] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor...

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

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

Schedule B (Form 990) (2021)

EEA

Name of organization Access Independence Inc.	Employer identification number 54-1298772
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Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	Winchester Rotary Club PO Box 2686 Winchester VA 22604	\$ _____ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

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

2021

Attach to Form 990.

Open to Public Inspection

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

Department of the Treasury Internal Revenue Service

Name of the organization

Employer identification number

Access Independence Inc.

54-1298772

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

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?, 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?.

Part II Conservation Easements.

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

Table with 2 columns: Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year, 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?, 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?, 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

Table with 2 columns: Revenue, Assets. Rows include: 1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items., 1b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenue included on Form 990, Part VIII, line 1, (ii) Assets included in Form 990, Part X, 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items: a Revenue included on Form 990, Part VIII, line 1, b Assets included in Form 990, Part X.

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
 - a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange programs
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements.

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
 - b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---|-----------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
 - b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds.

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

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

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
 - a Board designated or quasi-endowment ▶ _____ %
 - b Permanent endowment ▶ _____ %
 - c Term endowment ▶ _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

	Yes	No
(i) Unrelated organizations	3a(i)	
(ii) Related organizations	3a(ii)	
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	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		116,578	102,106	14,472
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) ▶				14,472

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

(a) Description	(b) Book value
(1) Cash held in Trust	371,407
(2) _____	
(3) _____	
(4) _____	
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.). ▶	371,407

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value	
(1) Federal income taxes		
(2) Funds held in Trust	371,407	
(3) _____		
(4) _____		
(5) _____		
(6) _____		
(7) _____		
(8) _____		
(9) _____		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.). ▶	371,407	

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.

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

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

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Name of the organization

Access Independence Inc.

Employer identification number

54-1298772

01. Form 990 governing body review (Part VI, line 11)

The completed Form 990 is reviewed by the Audit/Finance Committee, and any changes are made or updated. The Form 990 is then presented to the Board and a motion made to accept the document. The Form 99 is then discussed and voted on for approval and signature.

02. Conflict of interest policy compliance (Part VI, line 12c)

An annual review is done by the Board to determine if any conflicts of interest exists and then those conflicts are disclosed and discussed to see if anything further needs to happen. The Policy is also reviewed for any needed changes or updates.

03. CEO, executive director, top management comp (Part VI, line 15a)

The compensation package for the Executive Director is reviewed by the Personnel Committee of the Board. The Executive Director has a contract with the organization. The committee reviews this contract and then it is approved by the Board. If discussion is necessary, the Board excuses the Executive Director and goes into close session. Upon exiting closed session to the general meeting, the decision of the Board is known and the Personnel Committee then presents the Executive Director with the updated contract for signature.

04. Other officer or key employee compensation (Part VI, line 15b)

The compensation package for the Assistant Executive Director is reviewed by the Personnel Committee of the Board. The Assistant Executive Director has a contract with the organization. The committee reviews this contract and then it is approved by the Board. If discussion is necessary, the Board excuses the Assistant Executive Director and goes into close session. Upon exiting closed session to the general meeting, the decision of the Board is known and the Personnel Committee then presents the Assistant Executive

Name of the organization Access Independence Inc.	Employer identification number 54-1298772
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Director with the updated contract for signature.

05. Governing documents, etc, available to public (Part VI, line 19)

Access Independence has available on request to the current completed Form 990 for review by the requestor. A copy can be made if requested. Upon request to the organization, its governing documents, audited financial statements, and Form 1023 application can be reviewed by the requestor.

Depreciation and Amortization

(Including Information on Listed Property)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

Table with 3 columns: Name(s) shown on return (Access Independence Inc.), Business or activity to which this form relates (FORM 990 - 1), and Identifying number (54-1298772).

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

Table with 5 columns for lines 1-13. Line 13 value is 13.

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

Table with 3 columns for lines 14-16. Line 16 value is 10,181.

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

Section A

Table with 3 columns for lines 17-18.

Section B - Assets Placed in Service During 2021 Tax Year Using the General Depreciation System

Table with 7 columns: (a) Classification of property, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction.

Section C - Assets Placed in Service During 2021 Tax Year Using the Alternative Depreciation System

Table with 7 columns: (a) Class life, (b) Recovery period, (c) Convention, (d) Method.

Part IV Summary (See instructions.)

Table with 3 columns for lines 21-23. Line 23 value is 23.

For Paperwork Reduction Act Notice, see separate instructions.

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No				24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No				
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions							25	
26 Property used more than 50% in a qualified business use:								
2006 Toyota Co	08-17-2009	100.0%	12,475	12,475				
2007 Toyota RAV	03-12-2012	100.0%	16,626	16,626				
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L-		
		%				S/L-		
		%				S/L-		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (don't include commuting miles) . . .												
31 Total commuting miles driven during the year .												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No										
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons. See instructions.

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2021 tax year (see instructions):					
43 Amortization of costs that began before your 2021 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

Overflow Statement

(This page is not filed with the return. It is for your records only.)

Name(s) as shown on return

FEIN

Access Independence Inc.

54-1298772

Occupancy-Program

Description	Amount
Rent	\$ 49,504
Utilities	3,730
Building maintenance	4,400
Total:	\$ 57,634

Occupancy-Management & general

Description	Amount
Rent	\$ 8,225
Utilities	620
Building maintenance	730
Total:	\$ 9,575

Occupancy-Fundraising

Description	Amount
Rent	\$ 135
Utilities	10
Building maintenance	12
Total:	\$ 157

Other expenses-Program

Description	Amount
Miscellaneous	\$ 1,758
Postage	3,757
Total:	\$ 5,515

Other expenses-Management and general

Description	Amount
Board and volunteer	\$ 260
Miscellaneous	292
Postage	624
Total:	\$ 1,176

Overflow Statement

(This page is not filed with the return. It is for your records only.)

Name(s) as shown on return

FEIN

Access Independence Inc.

54-1298772

Other expenses-Fundraising

<u>Description</u>	<u>Amount</u>
Miscellaneous	\$ 5
Postage	9
Total:	\$ <u>14</u>

Cash-noninterest bearing

<u>Description</u>	<u>Amount</u>
Cash and cash equivalents	\$ 280,364
Cash held for others	444
Total:	\$ <u>280,808</u>

Current liabilities

<u>Description</u>	<u>Amount</u>
Accounts payable	\$ 2,198
Accrued expenses	14,431
Refundable advances	12,208
Total:	\$ <u>28,837</u>

CLARKE COUNTY FY 2025 BUDGET

Cash Grant Request

Use this form to request a cash grant from the Board of Supervisors for the next fiscal year. Call Nancy Warczyglowa @ 540-955-6170 with questions.

Agency Name: Blue Ridge Habitat for Humanity Inc.

Contact (name, phone, and email): Kim Herbstritt, (540) 692-1457, kherbstritt@blueridgehabitat.org

CASH GRANT:

Amount Requesting FY 25: \$10,000

Total clients served in FY 23: 42 Number from Clarke: 6

Please attach a copy of your most recent audited financial statements, including balance sheet and income/expense statement, the most recent form 990 and any additional information you feel is important.

JUSTIFICATION Please justify your request as succinctly, factually, and legibly as possible, and include all of the applicable information that is being requested.

1. Blue Ridge Habitat for Humanity is requesting funding from Clarke County Board of Supervisors in the amount of \$10,000 to assist with at least two (2) critical home repairs for Clarke County residents in FY 24-25.

2. Attached is the funding proposal. BRHFH contracts with an accounting firm to conduct a full audit every year. As of 1/26/2024, the audit and 990 are still in process and are anticipated to be completed by the end of March. Last year's financials are posted on <https://www.blueridgehabitat.org/about>

3. BRHFH does not base repair funding requests on a formula; rather, we use historical data and expected scope of work to determine funding need. However, the request of \$10,000 fits with Habitat for Humanity International's belief that a critical home repair is one that costs over \$5,000. This funding request will ensure funding to complete at least 2 critical home repairs.

4. Clarke County supported the program last year with an investment of \$10,000. We have a Certified Aging In Place Coordinator to support senior residents. In addition, we continually search for funding to support critical home repairs and lay/stack funding when we can to complete repair projects.

5. Please see attached funding proposal.

6. History of Salaries;

2024: Replaced Finance Director.

2023: Hired one new part-time ReStore employee. All staff received a 3% pay raise with no changes to healthcare or retirement benefits.

2022: Added a Certified Aging in Place Coordinator and Community Outreach Coordinator. All staff received a 3% pay raise with no changes to healthcare or retirement benefits.

2021: No staffing level changes; staff received a 3% across the board raise with no changes to healthcare or retirement benefits.

2020: We had to cut staff by 40% and the remaining staff garnered an average of a 3% raise with no changes to healthcare or retirement benefits.

2019: 3 staff raises (\$1,250 each) with no changes to healthcare or retirement benefits.



443 Millwood Avenue | Winchester, VA 22601 | 540.662.7066
www.BlueRidgeHabitat.org | info@blueridgehabitat.org
A Certified Community Housing Development Organization
TAX ID: 54-1816368

Clarke County FY 24
Budget Request: \$10,000

Primary Contact:
Kim Herbstritt, Executive Director
540-662-7066
kherbstritt@blueridgehabitat.org

Background

The average cost of critical home repairs stands at approximately \$4,500, according to HUD. However, Habitat for Humanity International designates a repair as critical when it exceeds \$5,000. In the previous fiscal year, Clarke County allocated \$10,000 to Blue Ridge Habitat for Humanity (BRHFH), to complete critical home repairs for low-income owner-occupied homes.

Blue Ridge Habitat for Humanity focuses on critical home repairs to improve the home environment supporting health, safety, accessibility, and energy efficiency. A significant number of critical home repair requests are from seniors living on limited income and have lived in their home for years.

The evident urgency for Housing Plus: Aging in Place & Critical Home Repair/Home Preservation Program and Veterans Build initiative in Clarke County becomes apparent when considering the demographic trends and characteristics highlighted in the recent census data.

BRHFH kindly requests the county's continued support at \$10,000 for FY25.

Demographic Overview for the County:

- **Population:** As of July 1, 2022, the population in Clarke County stands at 15,266, with a 3.2% increase since April 1, 2020.
- **Age Distribution:** Persons aged 65 and over constitute 23.2% of the population, emphasizing the significance of addressing the needs of the aging demographic.
- **Veterans:** The county has a substantial veteran population, numbering 1,280, highlighting the potential impact on those who have served our country.
- **Housing:** With 77.9% owner-occupied housing units and a median value of \$496,600, it is evident that many residents are homeowners facing the challenges of maintaining their home.
- **Economic Factors:** The median household income is \$107,475, which may suggest financial capacity but doesn't necessarily address the specific needs of aging homeowners.

Key Considerations:

- **Age-Related Challenges:** As the population ages, there is an increased likelihood of homeowners facing difficulties in maintaining their homes, especially with potential mobility and health issues.
- **Homeownership Trends:** The high rate of owner-occupied housing units indicates a significant number of residents invested in their homes, emphasizing the importance of supporting them in their desire to age in place.
- **Veteran Population:** The veteran community may have unique needs and considerations that

should be considered in any aging in place initiative.

- **Economic Variation:** While the median household income is relatively high, there may still be individuals or families facing financial constraints, particularly in meeting the costs associated with aging in place modifications.
- **Housing Accessibility:** Ensuring that homes are accessible and safe for older residents is crucial. This includes modifications to accommodate mobility challenges and improve overall safety.

Housing Plus: Aging in Place Critical Home Repairs/Home Preservation Program & Veterans Build Initiative:

Considering the demographic data and the identified needs, Blue Ridge Habitat for Humanity's Housing Plus: Aging in Place program and Veterans Build initiative are tailored to the specific challenges faced by the aging population in Clarke County. Our program includes:

1. **Home Modification:** Implementing programs to modify homes, making them more accessible and age-friendly.
2. **Community Engagement & Education:** Conducting outreach programs to engage with the aging population, understand their needs, and provide necessary support. Offering educational programs to raise awareness about available resources and services for aging residents.
3. **Collaboration with Veterans Services:** Developing partnerships with veterans' services to address the unique requirements of the veteran community.
4. **Financial Assistance:** Providing financial assistance or subsidies for home modifications, especially for those facing economic challenges.

Empowering Communities: Clarke County's Support Spurs Multifaceted Investments in the Aging in Place Program for the Locality

Clarke County's unwavering commitment to community well-being serves as a powerful catalyst for positive change. By actively supporting vital repairs and initiatives within the county, the local government creates a compelling narrative that resonates with other funders. The local investment becomes a testament to the community's dedication, leveraging support from other external sources. As Clarke County consistently demonstrates the impact of its initiatives and the transformative outcomes of its investments, it paves the way for additional funders to recognize the value and importance of contributing to vital repairs. This collaborative approach not only amplifies the impact of Clarke County's support but also fosters a network of diverse funding sources united in the shared goal of enhancing the community's infrastructure and ensuring the well-being of its residents. The following repairs have occurred because of the county's investment in Blue Ridge Habitat for Humanity's program.

From Wear to Repair: A Clarke County Veteran's Journey; BRHFH's Roof Deployment Program

Nestled in the enclave of Millwood, Virginia, resides a humble yet resilient Vietnam veteran, Mr. Pendleton. Time has weathered not only the facade of his quaint home but also the spirit of a man who, despite the years, shoulders the responsibility of caring for his beloved mother. Their quaint home, surrounded by years of history, stood as a symbol of their shared journey, yet with each year, the upkeep of the home became harder and harder.

As the seasons changed and the historic charm of Millwood continued to weave stories in the air, Mr. Pendleton's roof began to show signs of wear. Living on a fixed income, the burden of a roof replacement seemed insurmountable. The worry lines on Mr. Pendleton's face deepened with each passing storm, his concern for his mother's safety etched in his eyes.

Word reached BRHFH about Mr. Pendleton's situation, triggering a series of events that would rewrite the narrative for this veteran and his family. The Owens Corning Roof Deployment program, a testament to the enduring commitment to those who have served, stepped in to provide the support needed.

A team of dedicated skilled professionals gathered in Millwood. They brought not only construction materials but also a shared sense of purpose – to give back to someone who had given so much in service to his country.

The rhythmic sound of hammers, the laughter of the roofers who were volunteering their services and the hum of community coming together filled the air as Mr. Pendleton and his mother watched in awe. The old, eroded roof made way for a new, sturdy one, a shield against the elements and a symbol of gratitude for the sacrifices made by this veteran.

As the final shingle found its place, Mr. Pendleton gathered with Blue Ridge Habitat for Humanity to witness the transformation. Mr. Pendleton, a man of few words but a heart full of gratitude, stood on the threshold of his home. The sun dipped below the horizon, casting a warm glow on the refurbished roof. It was more than just a physical structure; it was a collective embrace from a community that recognized and honored the service of a veteran who was not one to ask for help.

The historic town of Millwood, once again, bore witness to a story – not just of repairs and renovations, but of resilience, community, and the enduring spirit of those who've dedicated their lives to serving others. The Owens Corning Roof Deployment program had not just replaced a roof; it had restored dignity, security, and peace of mind to a veteran and his family, leaving an indelible mark on the unique tapestry that is Clarke County, Virginia.

A Path of Unity: Building Dreams for the Jacksons in Clarke County

In the tranquil town of Boyce, nestled within the close-knit community of Clarke County, resides the esteemed Jackson family – pillars of respect and cherished neighbors. Having called Clarke County home for numerous years, William and Marsha Jackson find themselves at a life stage where the comforts of home hold paramount importance. Aging gracefully, they yearn for a living space that not only resonates with the warmth of memories but also prioritizes safety and accessibility as they navigate the familiar corners of their abode.

Acknowledging the importance of supporting aging in place, the community united to embark on a transformative project for the Jackson family. Sponsored by Blue Ridge Habitat for Humanity with funding from Clarke County's local government, the focal point of this initiative was the installation of a concrete walkway around their house, seamlessly connecting the patio to the front walk. The vision was clear – to create a path that not only bridged physical spaces but also symbolized the unwavering support and care defining the essence of their community.

As the project unfolded, skilled professionals were enlisted to lend their expertise to the task at hand. The pouring of the concrete walkway became a labor of love, with meticulous attention to detail ensuring not just functionality but also an aesthetic enhancement to the Jacksons' property. The walkway, now a gracefully winding ribbon, provided a smooth journey around the side of the house, fostering a sense of continuity and ease.

The collaboration extended beyond professionals, with local volunteers from Southeastern Containers' Maintenance Team gladly taking on the project. Their hands worked side by side, turning the vision into reality. The project, though significant in its impact, was completed with remarkable efficiency, causing minimal disruption to the Jackson family's daily routine. It stood as a testament to the power of collective effort and the shared commitment to the well-being of each community

member.

The benefits of the completed walkway repair were not confined to mere functionality. As 84-year-old Marine Vietnam Veteran William Jackson stepped onto the newly laid path, he and his wife experienced enhanced accessibility, fostering a renewed sense of independence and confidence. The walkway, now more than just a construction, became a canvas for visual improvement, adding a touch of charm to the Jacksons' outdoor space.

The success of the project echoed not only through the Jackson family's home but reverberated through the community. It spoke of the strength embedded in the bonds of neighborly support and the resilience of a community dedicated to ensuring its members could age in place with dignity and grace.

Gratitude permeated the air, directed toward every individual who played a role – from the professionals whose hands shaped the concrete to the volunteers who lent their time, and to the community members whose contributions made it all possible.

More Than a Roof Repair: A Story of Community Unity, Expert Guidance, and Enduring Resilience

In the late summer of 2022, a humble request for help echoed through the quiet streets of Clarke County. Mr. Fox, a long-standing resident grappling with disability, found himself facing a pressing issue – the need for a roof repair. His home, a haven for his two granddaughters aged 14 and 12, had been a sanctuary for the past 34 years. Over the decades, he had diligently maintained it, often with the helping hands of his brothers. However, this time, the challenge exceeded their capabilities.

The roof, a structure that had witnessed the passage of time and the aftermath of a fire in 2001, was now showing signs of wear and tear. Leaks had manifested around the chimney and other areas of the porch, threatening the sanctuary Mr. Fox had meticulously preserved for his family.

In August 2022, Mr. Fox's plea for assistance from Blue Ridge Habitat for Humanity set in motion a journey of discovery. As the project unfolded, it became apparent that the cost would surpass initial estimates. Shawn Coffey, representing Coffey's Roofing, brought forth a crucial revelation. The pitch of the roof, so subtle in its incline, rendered a conventional shingle replacement impractical. Shawn Coffey, a seasoned expert, asserted that a metal roof would not only be more suitable but also prevent further damage by allowing proper drainage.

Resolute in finding a lasting solution, the decision was made to entrust Coffey's Roofing with the task of replacing the existing roof with a durable metal alternative. However, with solutions came the necessity for funding. The financial support required for this crucial repair was secured from Clarke County. A testament to the urgency of the matter, the project, initially slated for June 2023, faced delays due to material order issues, ultimately commencing in July 2023.

In a narrative woven with challenges and solutions, the collective endeavors of the community, Blue Ridge Habitat for Humanity, the proficiency of Shawn Coffey, and the financial support from Clarke County converged to safeguard Mr. Fox's home. It stands not just as a residence but as a resilient, secure haven poised to embrace the warmth of family for years ahead.

Navigating Resilience: Denise Jackson's Inspiring Journey Through Mobility Challenges in Clarke County

In historic Millwood, the life of Denise Jackson unfolds as a testament to resilience in the face of mobility challenges. Denise, a cherished member of the community, has been navigating life with courage and grace despite the hurdles presented by her mobility issues.

Denise's journey is one of unwavering spirit and determination. She has faced mobility challenges that require her to adapt and find innovative ways to maintain her independence. Her story is not just one of physical limitations but also a narrative of triumph over adversity, where every step becomes a testament to her strength.

Living in Clarke County for several years, Denise has endeared herself to neighbors and friends who recognize her as a source of inspiration. Her positive attitude and determination to embrace life fully are beacons of light within the community.

Despite the challenges, Denise remains active and engaged in community activities. Her presence is a reminder that mobility issues do not define her, but rather, they become a canvas on which she paints a picture of perseverance and courage. Whether it's attending local events, participating in community gatherings, or simply enjoying the beauty of Clarke County, Denise is an embodiment of resilience.

The community, recognizing Denise's unique journey, has rallied around her, offering support and understanding and bringing her to the attention of Blue Ridge Habitat for Humanity. We are currently working with Ms. Jackson to create an accessibility plan of action for her to remain in her home.

Denise's story reflects the strength that resides within a community that values every member. It underscores the importance of fostering an inclusive and supportive environment where individuals with mobility challenges can lead fulfilling lives.

Conclusion

Since January 2023, we've received a total of 11 repair requests, with six approvals. In the past six months, three repairs were completed successfully, one is currently in progress, and two are pending funding. The completed repairs predominantly focus on aging-in-place, specifically catering to individuals aged 62 and older, including two Veterans. Typically, these recipients belong to a lower socioeconomic profile and reside in older homes.

This data underscores a substantial demand for home repairs in Clarke County. The findings highlight the critical need for support in maintaining and enhancing living conditions, particularly for individuals in lower socioeconomic brackets residing in older homes. To address these pressing repair needs and contribute to the well-being of vulnerable populations in the region, we are seeking \$10,000 in funding from the County of Clarke. It's worth noting that we strategically layer/stack funds to ensure maximum coverage, aiming to assist as many people as possible in improving their living conditions.

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

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

2021

Department of the Treasury
Internal Revenue Service

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

Open to Public Inspection

A For the 2021 calendar year, or tax year beginning **JUL 1, 2021** and ending **JUN 30, 2022**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization BLUE RIDGE HABITAT FOR HUMANITY, INC. Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite P.O. BOX 1653 City or town, state or province, country, and ZIP or foreign postal code WINCHESTER, VA 22604 F Name and address of principal officer: KIM HERBSTRIIT P.O. BOX 1653, WINCHESTER, VA 22604	D Employer identification number 54-1816368 E Telephone number (540) 662-7066 G Gross receipts \$ 2,623,225. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions H(c) Group exemption number ▶
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: ▶ HTTPS://BLUERIDGEHABITAT.ORG/		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation: 1997 M State of legal domicile: VA

Part I Summary

	1	Briefly describe the organization's mission or most significant activities: SEEKING TO PUT GOD'S LOVE INTO ACTION, HABITAT FOR HUMANITY BRINGS PEOPLE TOGETHER TO BUILD HOMES,		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
Activities & Governance	3	Number of voting members of the governing body (Part VI, line 1a)	3	15
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	15
	5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	20
	6	Total number of volunteers (estimate if necessary)	6	336
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
	7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.
	Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year
9		Program service revenue (Part VIII, line 2g)	750,025.	608,381.
10		Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,507,968.	1,647,716.
11		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	33,552.	262,063.
12		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	21,822.	36,754.
12		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,313,367.	2,554,914.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	406,800.	419,114.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 80,258.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,386,679.	1,943,652.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,793,479.	2,362,766.	
19	Revenue less expenses. Subtract line 18 from line 12	519,888.	192,148.	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21	Total liabilities (Part X, line 26)	4,758,829.	4,941,216.
	22	Net assets or fund balances. Subtract line 21 from line 20	309,461.	295,512.
22	Net assets or fund balances. Subtract line 21 from line 20	4,449,368.	4,645,704.	

Part II Signature Block

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

Sign Here	Signature of officer KIM HERBSTRIIT, EXECUTIVE DIRECTOR Type or print name and title	Date
Paid Preparer Use Only	Print/Type preparer's name CHRIS FRYE, CPA	Preparer's signature CHRIS FRYE, CPA
	Date 04/10/23	Check if self-employed <input type="checkbox"/> PTIN P01068721
	Firm's name ▶ YOUNT, HYDE & BARBOUR, P.C.	Firm's EIN ▶ 54-1149263
	Firm's address ▶ P.O. BOX 2560 WINCHESTER, VA 22604-1760	Phone no. 540-662-3417

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

SEE SCHEDULE C FOR ORGANIZATION MISSION STATEMENT CONTINUATION

Part 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: SEEKING TO PUT GOD'S LOVE INTO ACTION, HABITAT FOR HUMANITY BRINGS PEOPLE TOGETHER TO BUILD HOMES, COMMUNITIES AND HOPE TO REALIZE OUR VISION OF A WORLD WHERE EVERYONE HAS A DECENT PLACE TO LIVE. BLUE RIDGE HABITAT FOR HUMANITY ADHERES TO A STRICT NON-PROSELYTIZING

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [X] No If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [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 services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 870,663. including grants of \$) (Revenue \$ 765,376.) HOME CONSTRUCTION/HOMEOWNER PROGRAM: BLUE RIDGE HABITAT FOR HUMANITY (BRHFH) PROVIDES DECENT, AFFORDABLE HOUSING TO LOW-INCOME FAMILIES WHO EARN BETWEEN 30% - 80% OF THE ANNUAL AREA MEDIAN INCOME AS DEFINED BY HUD. EXTERNALLY ASSESSED, 3RD PARTY APPRAISAL VALUES ARE USED TO DEVELOP A FAIR MARKET VALUE HOME PRICE FOR BRHFH PARTNER FAMILIES. ALL PARTNER FAMILY MORTGAGE PAYMENTS ARE CAPPED AT 28% OF GROSS ANNUAL INCOME TO ENSURE PARTNER FAMILIES ARE NOT COST BURDENED. BRHFH IS AN AWARD-WINNING AFFORDABLE HOUSING DEVELOPER WHO BELIEVES IN BUILDING QUALITY DURABLE WELL-DESIGNED HOMES THAT ENSURE THE HOME IS NOT ONLY AFFORDABLE TO BUY BUT ALSO AFFORDABLE TO MAINTAIN IN THE LONG TERM. THROUGH THOUGHTFUL DESIGN, BRHFH PRIDES ITSELF ON ENERGY-EFFICIENT, SUSTAINABLE, AND DURABLE HOMES. WHILE CONSTRUCTION COSTS HAVE STEADILY

4b (Code:) (Expenses \$ 96,080. including grants of \$) (Revenue \$ 34,743.) HOME REPAIR PROGRAM: BRHFH'S HOME PRESERVATION/REPAIR PROGRAM SEEKS TO PROVIDE CRITICAL HOME REPAIRS TO LOW-INCOME HOMEOWNERS, INCLUDING VETERANS AND SENIORS, WHO ARE STRUGGLING TO MAINTAIN THEIR HOMES BECAUSE OF AGE, DISABILITY, OR FAMILY CIRCUMSTANCES. HOMEOWNER PROJECTS CONSIST OF INTERIOR/EXTERIOR REPAIRS INTENDED TO ALLEVIATE CRITICAL HEALTH AND/OR SAFETY ISSUES. THESE REPAIRS INCLUDE REMODELING BATHROOMS FOR SAFETY AND ACCESSIBILITY, REPAIRING AND REPLACING LEAKY ROOFS, REPAIRING PORCH AND DOOR ENTRYWAYS, AND INSTALLING RAMPS FOR ACCESSIBILITY. BRHFH PARTNERS WITH VOLUNTEERS, SUB-CONTRACTORS, AND OTHER NON-PROFIT ORGANIZATIONS TO COMPLETE REPAIRS THAT ALLOW FAMILIES TO AGE IN PLACE WITH DIGNITY AND MAINTAIN PRIDE IN THEIR OWN HOME. DURING FISCAL YEAR 2022, BRHFH SERVED 27 FAMILIES THROUGH ITS HOME

4c (Code:) (Expenses \$ 468,402. including grants of \$) (Revenue \$ 639,986.) WINCHESTER RESTORE: BRHFH'S RESTORE HOME GOODS PROGRAM SUPPORTS THE MISSION BY SELLING DONATED GOODS AT REDUCED PRICES TO COMMUNITY MEMBERS. BY SELLING GENTLY USED ITEMS, BRHFH REDUCES LANDFILL COSTS, PROVIDES VOLUNTEER/EMPLOYMENT OPPORTUNITIES, AND ASSISTS FAMILIES BY PROVIDING AFFORDABLE HOME GOODS. FUNDS GENERATED THROUGH THE SALE OF DONATED ITEMS ALLOWS BRHFH TO FUND ITS COMMUNITY OUTREACH MISSION OF PROVIDING AFFORDABLE HOUSING TO LOW-INCOME FAMILIES. THE RESTORE GENERATED OVER \$700,000 IN FY22 AND REINVESTED THOSE FUNDS INTO OUR COMMUNITY IN ORDER TO CONTINUE OUR MISSION OF PROVIDING AFFORDABLE HOUSING TO THOSE IN NEED. BRHFH'S RESTORE KEPT 322,000 LBS OF WASTE OUT OF THE LANDFILL, PROVIDED EMPLOYMENT TO 5 INDIVIDUALS AND 29 VOLUNTEERS, AND PROVIDED AFFORDABLE HOME GOODS TO OVER 18,000 CUSTOMERS

4d Other program services (Describe on Schedule O.) (Expenses \$ 711,424. including grants of \$) (Revenue \$ 207,611.)

4e Total program service expenses 2,146,569.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 22 through 38 regarding organizational reporting, compensation, bond issues, and excess benefit transactions.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, and backup withholding rules.

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

Table with columns for question number, question text, and Yes/No response boxes. Includes questions 2a through 17 regarding employee counts, tax filings, and organizational activities.

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

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year (15); 1b Enter the number of voting members included on line 1a, above, who are independent (15); 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? (X); 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? (X); 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? (X); 5 Did the organization become aware during the year of a significant diversion of the organization's assets? (X); 6 Did the organization have members or stockholders? (X); 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? (X); 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? (X); 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? (X); b Each committee with authority to act on behalf of the governing body? (X); 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O (X).

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? (X); 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? (X); 11b 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 (X); 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? (X); 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done (X); 13 Did the organization have a written whistleblower policy? (X); 14 Did the organization have a written document retention and destruction policy? (X); 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? a The organization's CEO, Executive Director, or top management official (X); b Other officers or key employees of the organization (X); If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.; 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? (X); 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed VA
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
[X] Own website [] Another's website [X] Upon request [] Other (explain on Schedule O)
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records
THE ORGANIZATION - (540) 662-7066
P.O. BOX 1653, WINCHESTER, VA 22604

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) KIM HERBSTTRIT EXECUTIVE DIRECTOR	40.00			X			76,452.	0.	11,754.	
(2) CHRISTINA WILLIS DIRECTOR	10.00	X					0.	0.	0.	
(3) SANDY WHITESIDES DIRECTOR	10.00	X					0.	0.	0.	
(4) MILLICENT THOMPSON DIRECTOR	10.00	X					0.	0.	0.	
(5) CHRIS SCOTT DIRECTOR	10.00	X					0.	0.	0.	
(6) HARRY NEIDIG III DIRECTOR	10.00	X					0.	0.	0.	
(7) TERRI HIRST VICE PRESIDENT	10.00	X		X			0.	0.	0.	
(8) CARY KIMBLE SECRETARY	10.00	X		X			0.	0.	0.	
(9) RACHAEL HITE DIRECTOR	10.00	X					0.	0.	0.	
(10) TAMARA GREEN DIRECTOR	10.00	X					0.	0.	0.	
(11) WENDY CONNER DIRECTOR	10.00	X					0.	0.	0.	
(12) JUDY CAIN DIRECTOR	10.00	X					0.	0.	0.	
(13) RON LAYMAN TREASURER	10.00	X		X			0.	0.	0.	
(14) MICHAEL PACKARD PRESIDENT	10.00	X		X			0.	0.	0.	
(15) ELAINE JARVIS DIRECTOR	10.00	X					0.	0.	0.	
(16) GREG BOWMAN IMMEDIATE PAST PRESIDENT	10.00	X		X			0.	0.	0.	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Subtotal							76,452.	0.	11,754.	
c Total from continuation sheets to Part VII, Section A							0.	0.	0.	
d Total (add lines 1b and 1c)							76,452.	0.	11,754.	

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

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
BATTAILE DRIVE, LLC 151 WINDY HILL LANE, WINCHESTER, VA 22602	RENT	186,500.
PRO-FINISH PAINTING & HOME IMPROVEMENTS, 101 BLACKBURN'S FORD DRIVE, STEPHENS CITY,	GENERAL CONTRACTOR	179,351.
PERRY ENGINEERING CO INC 1945 MILLWOOD PIKE, WINCHESTER, VA 22602	GENERAL SITE DEVELOPMENT	160,928.

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

Part VIII Statement of Revenue

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

				(A)	(B)	(C)	(D)	
				Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a					
	b	Membership dues	1b					
	c	Fundraising events	1c					
	d	Related organizations	1d	95,380.				
	e	Government grants (contributions)	1e	274,426.				
	f	All other contributions, gifts, grants, and similar amounts not included above ...	1f	238,575.				
	g	Noncash contributions included in lines 1a-1f	1g	\$				
	h	Total. Add lines 1a-1f			608,381.			
Program Service Revenue	2 a	HOME SALES	Business Code	531390	765,396.	765,396.		
	b	RESTORE SALES		453310	639,986.	639,986.		
	c	MORTGAGE DISCOUNT AMOR		522292	105,273.	105,273.		
	d	RENTAL INCOME		531110	102,318.	102,318.		
	e	HOME REPAIR		811000	34,743.	34,743.		
	f	All other program service revenue						
	g	Total. Add lines 2a-2f			1,647,716.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)			1,227.		1,227.	
	4	Income from investment of tax-exempt bond proceeds						
	5	Royalties						
	6 a	Gross rents	(i) Real					
			(ii) Personal					
	b	Less: rental expenses ...	6b					
	c	Rental income or (loss)	6c					
	d	Net rental income or (loss)						
	7 a	Gross amount from sales of assets other than inventory	(i) Securities					
			(ii) Other		296,300.			
b	Less: cost or other basis and sales expenses	7b		35,464.				
c	Gain or (loss)	7c		260,836.				
d	Net gain or (loss)			260,836.		260,836.		
8 a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18			305.				
				0.				
c	Net income or (loss) from fundraising events			305.		305.		
9 a	Gross income from gaming activities. See Part IV, line 19							
b	Less: direct expenses	9b						
c	Net income or (loss) from gaming activities							
10 a	Gross sales of inventory, less returns and allowances			65,694.				
				32,847.				
b	Less: cost of goods sold	10b						
c	Net income or (loss) from sales of inventory			32,847.		32,847.		
Miscellaneous Revenue	11 a	MISCELLANEOUS INCOME	Business Code	624200	3,602.		3,602.	
	b							
	c							
	d	All other revenue						
	e	Total. Add lines 11a-11d			3,602.			
12	Total revenue. See instructions			2,554,914.	1,647,716.	0.	298,817.	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
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	80,774.	53,849.	17,950.	8,975.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	311,806.	243,827.	28,873.	39,106.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	26,534.	20,424.	3,029.	3,081.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	28,400.		28,400.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion	5,072.	2,268.		2,804.
13 Office expenses	7,404.	5,712.	1,347.	345.
14 Information technology	9,634.	8,157.	1,437.	40.
15 Royalties				
16 Occupancy	48,481.	29,089.	9,696.	9,696.
17 Travel	525.	525.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	10,732.	5,929.	4,776.	27.
20 Interest				
21 Payments to affiliates	7,500.	7,500.		
22 Depreciation, depletion, and amortization	53,596.	13,399.	26,798.	13,399.
23 Insurance	26,953.	17,706.	7,706.	1,541.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a HOUSING CONSTRUCTION, R	997,766.	997,766.		
b RESTORE COSTS OF GOODS	468,402.	468,402.		
c DISCOUNTS ON MORTGAGES	234,518.	234,518.		
d REPAIRS AND MAINTENANCE	17,637.	14,634.	2,002.	1,001.
e All other expenses	27,032.	22,864.	3,925.	243.
25 Total functional expenses. Add lines 1 through 24e	2,362,766.	2,146,569.	135,939.	80,258.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here if following SOP 98-2 (ASC 958-720)

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	774,717.	1	676,759.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	107,652.	3	126,534.
	4 Accounts receivable, net		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net	1,450,196.	7	1,523,911.
	8 Inventories for sale or use	902,512.	8	1,042,947.
	9 Prepaid expenses and deferred charges	15,392.	9	15,392.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,429,385.		
	b Less: accumulated depreciation	10b 266,247.	10c	1,163,138.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11	7,602.	12	7,842.
	13 Investments - program-related. See Part IV, line 11	221,581.	13	330,088.
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	62,499.	15	54,605.
16 Total assets. Add lines 1 through 15 (must equal line 33)	4,758,829.	16	4,941,216.	
Liabilities	17 Accounts payable and accrued expenses	33,905.	17	143,005.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties	167,649.	24	37,201.
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	107,907.	25	115,306.
	26 Total liabilities. Add lines 17 through 25	309,461.	26	295,512.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	4,411,390.	27	4,633,565.
	28 Net assets with donor restrictions	37,978.	28	12,139.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	4,449,368.	32	4,645,704.
	33 Total liabilities and net assets/fund balances	4,758,829.	33	4,941,216.

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	2,554,914.
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,362,766.
3	Revenue less expenses. Subtract line 2 from line 1	3	192,148.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	4,449,368.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	10,585.
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	-6,397.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	4,645,704.

Part XII Financial Statements and Reporting

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

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

Form 990 (2021)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization **BLUE RIDGE HABITAT FOR HUMANITY, INC.** Employer identification number **54-1816368**

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

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

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	344,965.	313,662.	258,679.	750,025.	608,381.	2275712.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	344,965.	313,662.	258,679.	750,025.	608,381.	2275712.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						2275712.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4	344,965.	313,662.	258,679.	750,025.	608,381.	2275712.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	6,069.	11,719.	1,190.	5,287.	1,227.	25,492.
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.)			553.	1,003.	3,602.	5,158.
11 Total support. Add lines 7 through 10						2306362.
12 Gross receipts from related activities, etc. (see instructions)					12	7,896,742.
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f))	14	98.67 %
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	98.90 %
16a 33 1/3% support test - 2021. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33 1/3% support test - 2020. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

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

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

Section A. Public Support

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on; 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.); 13 Total support.

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

Table with 2 columns: Description, Percentage. Row 15: Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f)) 15 %; Row 16: Public support percentage from 2020 Schedule A, Part III, line 15 16 %

Section D. Computation of Investment Income Percentage

Table with 2 columns: Description, Percentage. Row 17: Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f)) 17 %; Row 18: Investment income percentage from 2020 Schedule A, Part III, line 17 18 %

19a 33 1/3% support tests - 2021. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2020. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>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.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
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)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>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.</i>		
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)? <i>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.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>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).</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
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))? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
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)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? Sub-rows 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 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? Row 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?

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 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)?

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 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? Row 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? Row 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?

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). Sub-rows a, b, c. Row 2: Activities Test. Answer lines 2a and 2b below. Sub-rows a, b. Row 3: Parent of Supported Organizations. Answer lines 3a and 3b below. Sub-rows a, b.

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

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

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

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

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2021 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1	Distributable amount for 2021 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2021 (reasonable cause required - explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2021		
a	From 2016		
b	From 2017		
c	From 2018		
d	From 2019		
e	From 2020		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2021 distributable amount		
i	Carryover from 2016 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2021 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2021 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2021, 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 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2022. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2017		
b	Excess from 2018		
c	Excess from 2019		
d	Excess from 2020		
e	Excess from 2021		

Schedule A (Form 990) 2021

Part VI

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

Horizontal lines for supplemental information input.

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization **BLUE RIDGE HABITAT FOR HUMANITY, INC.** Employer identification number **54-1816368**

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

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

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).
 Preservation of land for public use (for example, recreation or education) Preservation of a historically important land area
 Protection of natural habitat Preservation of a certified historic structure
 Preservation of open space

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

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

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

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

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

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

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

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

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

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

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

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

(ii) Assets included in Form 990, Part X

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

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

b Assets included in Form 990, Part X

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 2021

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

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

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

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment _____%
 - b Permanent endowment _____%
 - c Term endowment _____%
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|---|--------|----|
| (i) Unrelated organizations | 3a(i) | |
| (ii) Related organizations | 3a(ii) | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/> | 3b | |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		52,660.	39,588.	13,072.
d Equipment		187,547.	131,003.	56,544.
e Other		1,189,178.	95,656.	1,093,522.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				1,163,138.

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) PROPERTY HELD FOR		
(2) DEVELOPMENT	330,088.	COST
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)	330,088.	

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) HOMEOWNER AND TENANT DEPOSITS	10,450.
(3) ACCRUED PAYROLL TAXES	835.
(4) ACCRUED SALES TAXES	2,985.
(5) ACCRUED OTHER EXPENSES	23,726.
(6) ACCRUED RENT	45,590.
(7) REFUNDABLE ADVANCES	31,720.
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	115,306.

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 ...

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

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

1	Total revenue, gains, and other support per audited financial statements		1	2,090,700.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b	10,585.	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	-474,799.	
e	Add lines 2a through 2d	2e		-464,214.
3	Subtract line 2e from line 1	3		2,554,914.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5		2,554,914.

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

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

1	Total expenses and losses per audited financial statements		1	1,894,364.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e		0.
3	Subtract line 2e from line 1	3		1,894,364.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b	468,402.	
c	Add lines 4a and 4b	4c		468,402.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5		2,362,766.

Part XIII Supplemental Information.

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

PART X, LINE 2:

THE ORGANIZATION FOLLOWS THE PROVISIONS OF FASB ASC 740-10-25. UNDER THESE PROVISIONS, THE ORGANIZATION MUST RECOGNIZE THE EFFECTS OF A TAX POSITION WHEN IT IS MORE LIKELY THAN NOT, BASED ON THE TECHNICAL MERITS, THAT THE POSITION WILL BE SUSTAINED UPON EXAMINATION. THE ORGANIZATION DOES NOT BELIEVE THERE ARE ANY UNCERTAIN TAX POSITIONS AND ACCORDINGLY, NO AMOUNTS HAVE BEEN RECORDED IN THE FINANCIAL STATEMENTS.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

NET DECREASE IN BENEFICIAL INTEREST IN ASSETS HELD	-6,397.
RESTORE OPERATING COSTS	-468,402.
TOTAL TO SCHEDULE D, PART XI, LINE 2D	-474,799.

Part XIII Supplemental Information (continued)

PART XII, LINE 4B - OTHER ADJUSTMENTS:

RESTORE OPERATING COSTS 468,402.

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2021

Open to Public
Inspection

Name of the organization

BLUE RIDGE HABITAT FOR HUMANITY, INC.

Employer identification number

54-1816368

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

COMMUNITIES AND HOPE TO REALIZE OUR VISION OF A WORLD WHERE EVERYONE
HAS A DECENT PLACE TO LIVE. BLUE RIDGE HABITAT FOR HUMANITY ADHERES TO
A STRICT NON-PROSELYTIZING POLICY AND WILL NOT BASE AN OFFER OF
ASSISTANCE ON THE EXPRESSED OR IMPLIED CONDITION THAT PEOPLE ADHERE TO
OR CONVERT TO A PARTICULAR FAITH OR LISTEN AND RESPOND TO MESSAGING
DESIGNED TO INDUCE CONVERSION TO A PARTICULAR FAITH.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

POLICY AND WILL NOT BASE AN OFFER OF ASSISTANCE ON THE EXPRESSED OR
IMPLIED CONDITION THAT PEOPLE ADHERE TO OR CONVERT TO A PARTICULAR
FAITH OR LISTEN AND RESPOND TO MESSAGING DESIGNED TO INDUCE CONVERSION
TO A PARTICULAR FAITH.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

INCREASED, BRHFH UTILIZES GRANT AND DONOR FUNDING TO UNDERWRITE HOME
SALE PRICES FOR THEIR PARTNER FAMILIES. HOME PRICES THROUGHOUT THE
NATION HAVE BEEN STEADILY INCREASING IN THE PAST YEAR AND MORE
LOW-TO-MODERATE INCOME FAMILIES ARE BEING PRICED OUT OF THE
HOMEOWNERSHIP MARKET. BRHFH LEVERAGES THE FUNDS IT RAISES THROUGH
DONATIONS AND GRANTS TO OFFER AFFORDABLE HOME OWNERSHIP TO FAMILIES
EXPERIENCING LIMITED HOUSING OPTIONS IN AN INCREASINGLY DIFFICULT
MARKET. OUR HOMEOWNERSHIP PROGRAM ALLOWS FAMILIES TO IMPROVE THEIR
LIVING CONDITIONS, INVEST IN THEIR COMMUNITY, AND PROVIDE FUTURE GROWTH
OPPORTUNITIES. SINCE ITS ORGANIZATION IN 1997, BRHFH HAS SERVED 85

FAMILIES, INCLUDING 3 FAMILIES DURING FISCAL YEAR 2022, THROUGH ITS

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

Schedule O (Form 990) 2021

Name of the organization BLUE RIDGE HABITAT FOR HUMANITY, INC.	Employer identification number 54-1816368
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LONG-TERM HOMEOWNERSHIP PROGRAM. DURING FY22, BRHFH PROVIDED NEW HOMES TO 3 FAMILIES AND CONTINUED CONSTRUCTION ON 7 OTHER HOMES. BRHFH IS CURRENTLY MANAGING OVER \$1.5 MILLION IN PROJECTS INCLUDING 1 HOME IN STRASBURG, VA AND 5 HOMES AT THE NORRIS VILLAGE SITE IN WINCHESTER, VA.

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:
PRESERVATION/REPAIR PROGRAM. BRHFH HOPES TO EXPAND THE PROGRAM TO SERVE OVER 35 FAMILIES IN FY23

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:
DEDICATED TO SHOPPING SUSTAINABLY IN OUR LOCAL COMMUNITY. FOR EVERY DOLLAR SPENT IN THE RESTORE, \$1.70 IS INJECTED BACK INTO THE LOCAL COMMUNITY BOTH DIRECTLY AND INDIRECTLY.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:
OTHER PROGRAM SERVICES: BRHFH RECOGNIZES THAT BRINGING TOGETHER A DIVERSE CROSS-SECTION OF REVENUE GENERATING PROGRAMS SUSTAINS MISSION CAPACITY. BY FOCUSING ON AFFORDABLE HOUSING OPPORTUNITIES, BRHFH HAS INVESTED IN THE FOLLOWING PROGRAMS: THE ORGANIZATION HOLDS AND SERVICES A MORTGAGE PORTFOLIO OF 50 ACTIVE MORTGAGES. THESE NON-INTEREST MORTGAGES BELONG TO HOMEOWNERS WHO HAVE PARTICIPATED IN OUR HOMEOWNER PROGRAM. MORTGAGE HOLDERS SUCH AS THESE HAVE TAKEN PART IN HABITAT'S COMPREHENSIVE FINANCIAL EDUCATION CURRICULUM BEFORE PURCHASING THEIR HOME. EACH MORTGAGE HOLDER HAS INVESTED UP TO 250 SWEAT EQUITY HOURS INTO THE HABITAT FOR HUMANITY HOMEOWNERSHIP PROGRAM BEFORE FULLY QUALIFYING TO PURCHASE THEIR HOME. BRHFH ALSO CURRENTLY OWNS 9 RENTAL UNITS THAT PROVIDE BELOW MARKET RATES TO QUALIFIED TENANTS. THE ORGANIZATION INVESTED IN THESE UNITS TO HELP PRESERVE AFFORDABLE

Name of the organization BLUE RIDGE HABITAT FOR HUMANITY, INC.	Employer identification number 54-1816368
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RENTALS WITHIN TARGETED NEIGHBORHOODS/COMMUNITIES.

EXPENSES \$ 711,424. INCLUDING GRANTS OF \$ 0. REVENUE \$ 207,611.

FORM 990, PART VI, SECTION A, LINE 4:

THE BOARD VOTED TO RECOGNIZE BRHFH AS A COMMUNITY HOUSING DEVELOPMENT ORGANIZATION (CHDO). LANGUAGE WAS INCORPORATED INTO THE BY-LAWS AND THE COMPOSITION OF THE BOARD WAS UPDATED BE COMPLIANT WITH CHDO CAPACITY REQUIREMENTS. THE AUTHORIZED NUMBER OF DIRECTORS WAS UPDATED TO NO LESS THAN 11 AND NO MORE THAN 19. CHDO CAPACITY REQUIREMENTS WILL BECOME A PRE-QUALIFICATION FACTOR IN BOARD OF DIRECTOR ADAPTATION. AT LEAST 1/3 OF BOARD MEMBERSHIP WILL REPRESENT RESIDENTS OF LOW-INCOME NEIGHBORHOODS, OR OTHER LOW-INCOME COMMUNITY RESIDENTS, OR ELECTED REPRESENTATIVES OF LOW-INCOME NEIGHBORHOOD ORGANIZATIONS.

THE BOARD ALSO VOTED TO DISSOLVE THE PERSONNEL COMMITTEE AND SHENANDOAH COUNTY COMMITTEE. MODIFCATIONS TO THE NAMES AND DESCRIPTIONS OF OTHER OPERATING COMMITTEES WERE UPDATED TO BE MORE ACCURATE. LANGUAGE WAS ADDED SO THAT AD-HOC COMMITTEES MAY BE ESTABLISHED FROM TIME TO TIME.

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

A COPY OF FORM 990 IS PROVIDED TO EACH BOARD MEMBER AND OFFICER FOR COMMENTS AND QUESTIONS.

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

EACH BOARD MEMBER AND OFFICER IS REQUIRED TO DISCLOSE, AT LEAST ANNUALLY, ANY KNOWN CONFLICTS OF INTEREST IN WRITING AND SUBMIT THEM TO THE ORGANIZATION'S PRESIDENT.

Name of the organization BLUE RIDGE HABITAT FOR HUMANITY, INC.	Employer identification number 54-1816368
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FORM 990, PART VI, SECTION C, LINE 18:

THE ORGANIZATION MAKES ITS FORM 990 AVAILABLE TO THE PUBLIC UPON REQUEST.

FORM 990, PART VI, SECTION C, LINE 19:

THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST.

FORM 990, PART IX

THE COSTS OF PROVIDING THE VARIOUS PROGRAMS, SUPPORTING SERVICES AND FUNDRAISING ACTIVITIES HAVE BEEN SUMMARIZED ON A FUNCTIONAL BASIS IN THE STATEMENT OF FUNCTIONAL EXPENSES. CERTAIN CATEGORIES OF EXPENSES ARE ATTRIBUTABLE TO MORE THAN ONE PROGRAM OR SUPPORTING FUNCTION AND ARE ALLOCATED ON A REASONABLE BASIS THAT IS CONSISTENTLY APPLIED. THE EXPENSES THAT ARE ALLOCATED ARE COMPENSATION AND BENEFITS, WHICH ARE ALLOCATED ON THE BASIS OF ESTIMATES OF TIME AND EFFORT; AND OCCUPANCY COSTS, WHICH ARE ALLOCATED ON A SQUARE FOOTAGE BASIS.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

NET DECREASE IN BENEFICIAL INTEREST IN ASSETS HELD -6,397.

FORM 990, PART XII, LINE 2C:

THE FINANCE COMMITTEE REVIEWS AUDITED FINANCIAL STATEMENTS WITH INDEPENDENT AUDITORS AND ASSUMES THE RESPONSIBILITY FOR THE OVERSIGHT OF THE AUDIT AND THE SELECTION OF THE INDEPENDENT ACCOUNTANT.

CLARKE COUNTY FY 2025 BUDGET

Cash Grant Request

Use this form to request a cash grant from the Board of Supervisors for the next fiscal year. Call Nancy Warczygłowa @ 540-955-6170 with questions.

Agency Name: Barns of Rose Hill

Contact (name, phone, and email): Martha Reynolds, (540) 955-2004, martha.reynolds@borh.org

CASH GRANT:

Amount Requesting FY 25: \$18,000

Total clients served in FY 23: 8,800 Number from Clarke: 1,320

Please attach a copy of your most recent audited financial statements, including balance sheet and income/expense statement, the most recent form 990 and any additional information you feel is important.

JUSTIFICATION Please justify your request as succinctly, factually, and legibly as possible, and include all of the applicable information that is being requested.

At the Barns of Rose Hill, we continue to deliver enriching arts and educational programs year-round. In 2023, we presented 121 programs, including concerts, classes, community events, film screenings, and acoustic jams. Ten of those programs were held in partnership with community organizations including the Clarke County Library, the Clarke County Historical Association, and the Rotary Club of Clarke County. These varied programs reached audiences in the local community while simultaneously fostering regional tourism to Berryville and Clarke County. Of the more than 8,800 visitors that came through our doors in the last year, our database shows that at least 15% of those are residents of Clarke County—a conservative estimate given the difficulty of tracking demographic information among those who attend our free community programs. In the coming year, our strategic planning goals include a greater emphasis on free and affordable community-oriented programming.

We ask for the Clarke County Board of Supervisors’ continued support of our mission to enrich lives through the arts, education, and community. For FY 2025, the Barns of Rose Hill is requesting \$18,000, broken down as follows:

\$10,000 Civic Contribution

These funds will support programs at the Barns of Rose Hill in 2024, particularly those that are designed to attract local audiences by appealing to a diverse range of interests, age groups, and cultural backgrounds. This year, we plan to present an outdoor concert similar to the one held in 2021 for our ten-year anniversary. In order to make this event accessible to as many local residents as possible, it is our goal to offer free admission. This civic contribution would help us achieve that goal, and ultimately go right back to enriching lives in our community.

\$3,000 Visitor Center Enhancements

As a Certified Tourist Information Center, the Barns of Rose Hill serves as the official Visitors Center for the Town of Berryville and Clarke County. This year, we are committed to enhancing the Visitor Center by reconfiguring the layout and adding to the available promotional space. These improvements will make the Visitors Center more welcoming to visitors and transform it into a useful tool for local businesses and community nonprofits. This funding will allow us to add slatwall brochure panels and

displays for business cards, improve interior wayfinding signage, rearrange the cabinetry and counter space, and produce wall hangings with the official Town and County seals to represent and recognize our community partners.

\$5,000 Endowment Fund Donation

For the last seven years, the Barns of Rose Hill has successfully raised \$100,000 in endowment contributions annually. Those donations are matched dollar-for-dollar by the Eugene B. Casey Foundation. At the end of ten years, we will have amassed a \$2 million endowment, thereby securing the long-term viability of the organization.

Now, in the eighth year of our ten-year endowment fundraising campaign, we're dependent upon the support of our donor base and the County to meet that goal; to push us one step closer to the finish line. Over the last eight years, it has become increasingly more difficult to secure the match with individual giving alone. Last year, the County's contribution was instrumental in our ability to meet the match. We hope Clarke County will continue to support us through the last three years of our endowment campaign and guarantee a bright future of enriching arts programs here in our community.

1. The most recent audited financial statements, including balance sheet and income/expense statement.

**See attached*

2. A copy of the most recent federal form 990 or a signed letter stating a form 990 is not required.

**See attached*

3. If the funding request is based on a formula, a statement of the method and data sources for this formula.

Barns of Rose Hill requests are based on previous funding awards, rather than a formula. This request would account for about 18% of our budgeted grant revenue goal for the year.

4. A listing of approved contribution amounts from all local governments for the current year, as well as amounts requested for the upcoming year from all local governments, including Clarke County.

Barns of Rose Hill received \$15,000 as part of Clarke County's FY24 budget cycle.

We are requesting \$18,000 from the county for the FY25 budget cycle. We expect to receive up to \$12,000 in reimbursable ARPA grant funding from the Economic Development & Tourism office prior to the conclusion of FY24 for enhancements to the Berryville-Clarke Visitors Center.

Barns of Rose Hill received \$2,250 from the Town of Berryville in FY24 as part of the Virginia Commission for the Arts Community Partnership grant program. Barns of Rose Hill also received \$20,000 from the Town of Berryville in ARPA funds for building improvements and for free and reduced-price programming focused on strengthening and promoting the Main Street business district.

5. Information that helps the Board of Supervisors understand the volume of services provided to the citizens of Clarke County.

In 2023, the Barns of Rose Hill presented 121 events which attracted nearly 7,600 attendees. The Visitors Center and rotating exhibitions brought in an additional 1,200+ visitors. According to our constituent database, at least 15% (or about 1,320) of those more than 8,800 visitors were residents of Clarke County.

In spite of some lingering hesitation to return to pre-pandemic activities, audiences are steadily increasing. Attendance in 2023 was nearly on par with 2019, a year in which we attracted nearly 10,000 visitors. A strategic, increased focus on community-oriented and educational programming in 2024 is expected to drive visitation up even further.

The Barns of Rose Hill is also supported by a strong team of volunteers. In 2023, 65 people volunteered at the Barns, logging over 884 service hours in support of our mission. 90% of our volunteer team lives in Clarke County.

Barns of Rose Hill 2023 Programming			
Program Type	Program Quantity	Program Attendance	Percent of Overall Attendance
Concerts	50	53280	60%
Community	23	1119	14%
Jams	28	524	6%
Classes	15	336	4%
Films	5	210	2%
Visitor Center	780 hours	1,240	14%

6. A history of salary and benefit increases granted to your agency staff for each of the last three years.

January 1, 2021 - December 2021

1. salary employee – 10% raise
2. hourly full-time employee – 9% raise
3. hourly part-time employee – 5% raise
4. hourly part-time employee – no raise

January 1, 2022 – December 31, 2022

1. salary employee – 12% raise
2. hourly full-time employee – 14% raise
3. hourly full-time employee – no raise
4. hourly part-time employee – converted to a full-time position, no raise

January 1, 2023 – December 31, 2023

*Health insurance made available to full-time employees (65% covered by employer)

1. salary employee – 9.3% raise
2. hourly full-time employee – 9.5% raise
3. hourly full-time employee – 5% raise (October), converted to mgmt salaried position with 20% raise (December)
4. hourly full-time employee – no raise

7. An e-mail address for future budget correspondence.

Martha Reynolds, Executive Director
martha.reynolds@borh.org



Barns of Rose Hill

95 Chalmers Court
P.O. Box 738, Berryville, VA 22611
(540) 955-2004 - www.barnsofrosehills.org

Board of Directors

Chair

Howard Means

Enriching lives through the Arts, Education, and Community

Vice Chair

Pat Robinson

January 28, 2024

Vice Chair

David Conrad

Secretary

Laurine Kennedy

Ms. Nancy Warczyglowa
Clarke County Dept. of Joint Administrative Services
317 W Main Street, Ste B
Berryville, VA 22611

Treasurer

Kelli Patterson

Dear Ms. Warczyglowa,

Directors

Susi Bailey

Peter Cook

Lucy Dorick

Alice Irvan

Allen Kitselman

Jennifer Lee

Jordan Liskey

JC Moore

Paul Perez

Bruce Ruscio

Alphonso Young

We are grateful to Clarke County for its continued support of the Barns of Rose Hill and appreciate your willingness to consider the enclosed funding request.

Your assistance is critical to our ability to fulfill our mission to enrich lives in the Northern Shenandoah Valley through the arts, education, and community.

We look forward to the opportunity to present this request to the Board of Supervisors in February. If you have any questions about our request in the meantime, please contact me at martha.reynolds@borh.org.

Thank you again for your time, consideration, and support of nonprofit causes in our community – it goes a long way!

Staff

Executive Director

Martha Reynolds

Sincerely,

Director of Operations & Programming

Nathan Borger

Office Coordinator

Jillian Cash

Martha Reynolds
Executive Director
Barns of Rose Hill
(540) 955-2004

Barns of Rose Hill is a 501(c)(3) non-profit organization.
Tax Identification # 27-0103521

Donations are tax deductible as allowed by law.

BARNS OF ROSE HILL, INC.

Berryville, Virginia

**FINANCIAL REPORT
(Reviewed)**

December 31, 2022

C O N T E N T S

	Page
INDEPENDENT ACCOUNTANT'S REVIEW REPORT	1 and 2
FINANCIAL STATEMENTS	
Statements of assets and liabilities arising from cash transactions	3
Statements of revenue collected and expenses paid	4 and 5
Notes to financial statements	6-13



50 S. Cameron St.
Winchester, VA 22601

540.662.3417

YHBcpa.com

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors
Barns of Rose Hill, Inc.
Berryville, Virginia

We have reviewed the accompanying financial statements of Barns of Rose Hill, Inc. (the Organization), which comprise the statements of assets and liabilities arising from cash transactions of Barns of Rose Hill, Inc. as of December 31, 2022 and 2021, the related statements of revenue collected and expenses paid for the years then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting described in Note 1; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with the cash basis of accounting. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountant's Conclusion

Based on our reviews, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with the cash basis of accounting.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our conclusion is not modified with respect to this matter.

Yount, Hyde & Barbour, P.C.

Winchester, Virginia
February 17, 2023

BARNS OF ROSE HILL, INC.

**Statements of Assets and Liabilities Arising
from Cash Transactions**

December 31, 2022 and 2021

See Independent Accountant's Review Report

	<u>2022</u>	<u>2021</u>
Assets		
Cash and cash equivalents	\$ 30,055	\$ 101,507
Investments	<u>1,285,173</u>	<u>1,121,358</u>
	<u>\$ 1,315,228</u>	<u>\$ 1,222,865</u>
Net Assets		
Net assets without donor restrictions	\$ 65,948	\$ 124,964
Net assets with donor restrictions	<u>1,249,280</u>	<u>1,097,901</u>
	<u>\$ 1,315,228</u>	<u>\$ 1,222,865</u>

See Notes to Financial Statements.

BARNS OF ROSE HILL, INC.

Statement of Revenue Collected and Expenses Paid

For the Year Ended December 31, 2022

See Independent Accountant's Review Report

	<u>Net Assets Without Donor Restrictions</u>	<u>Net Assets With Donor Restrictions</u>	<u>Total</u>
Revenue collected			
Contributions	\$ 151,179	\$ 214,710	\$ 365,889
Gala, net of expenses of \$9,932	14,663	--	14,663
Performances, net of expenses of \$89,907	(8,658)	--	(8,658)
Sponsorships	33,600	--	33,600
Memberships	8,812	--	8,812
Rental income	8,900	--	8,900
Educational workshops, net of expenses of \$7,262	(2,552)	--	(2,552)
Films	269	--	269
Art exhibits, net of expenses of \$7,467	(1,084)	--	(1,084)
Gift shop, net of expenses of \$1,972	2,896	--	2,896
Investment income, net	(705)	10,608	9,903
Other income	7,641	--	7,641
Net assets released from restrictions	<u>73,939</u>	<u>(73,939)</u>	<u>--</u>
Total revenue collected	<u>\$ 288,900</u>	<u>\$ 151,379</u>	<u>\$ 440,279</u>
Expenses paid			
Wages and taxes	\$ 163,477	\$ --	\$ 163,477
Programming expenses	75,860	--	75,860
Professional fees	17,769	--	17,769
Occupancy	18,207	--	18,207
Repairs and maintenance	27,269	--	27,269
Office expenses	23,937	--	23,937
Insurance	6,165	--	6,165
Advertising and public relations	6,771	--	6,771
Other expenses	<u>8,461</u>	<u>--</u>	<u>8,461</u>
Total expenses paid	<u>\$ 347,916</u>	<u>\$ --</u>	<u>\$ 347,916</u>
Change in net assets	\$ (59,016)	\$ 151,379	\$ 92,363
Net assets, beginning of year	<u>124,964</u>	<u>1,097,901</u>	<u>1,222,865</u>
Net assets, end of year	<u>\$ 65,948</u>	<u>\$ 1,249,280</u>	<u>\$ 1,315,228</u>

See Notes to Financial Statements.

BARNS OF ROSE HILL, INC.

Statement of Revenue Collected and Expenses Paid

For the Year Ended December 31, 2021

See Independent Accountant's Review Report

	<u>Net Assets Without Donor Restrictions</u>	<u>Net Assets With Donor Restrictions</u>	<u>Total</u>
Revenue collected			
Contributions	\$ 179,435	\$ 231,429	\$ 410,864
Government grant, Paycheck Protection Program	22,216	--	22,216
Gala, net of expenses of \$1,056	15,493	--	15,493
Performances, net of expenses of \$45,552	(2,056)	--	(2,056)
Sponsorships	23,900	--	23,900
Memberships	13,355	--	13,355
Rental income	314	--	314
Educational workshops, net of expenses of \$632	963	--	963
Films, net of expenses of \$1,025	214	--	214
Art exhibits, net of expenses of \$12,270	(1,898)	--	(1,898)
Gift shop, net of expenses of \$3,566	(1,806)	--	(1,806)
Investment income, net	--	24,946	24,946
Other income	3,022	--	3,022
Net assets released from restrictions	40,898	(40,898)	--
Total revenue collected	<u>\$ 294,050</u>	<u>\$ 215,477</u>	<u>\$ 509,527</u>
 Expenses paid			
Wages and taxes	\$ 103,755	\$ --	\$ 103,755
Programming expenses	68,217	--	68,217
Professional fees	17,143	--	17,143
Occupancy	16,112	--	16,112
Repairs and maintenance	16,245	--	16,245
Office expenses	20,183	--	20,183
Insurance	7,083	--	7,083
Advertising and public relations	4,729	--	4,729
Fundraising	435	--	435
Other expenses	4,753	--	4,753
Total expenses paid	<u>\$ 258,655</u>	<u>\$ --</u>	<u>\$ 258,655</u>
 Change in net assets	\$ 35,395	\$ 215,477	\$ 250,872
 Net assets, beginning of year	<u>89,569</u>	<u>882,424</u>	<u>971,993</u>
 Net assets, end of year	<u>\$ 124,964</u>	<u>\$ 1,097,901</u>	<u>\$ 1,222,865</u>

See Notes to Financial Statements.

BARNS OF ROSE HILL, INC.

Notes to Financial Statements

See Independent Accountant's Review Report

Note 1. Nature of Business and Significant Accounting Policies

Barns of Rose Hill, Inc. (the Organization) is a unique not-for-profit performing arts venue and community center in historic Berryville, Virginia. Housed in two 20th century dairy barns that were fully restored in 2011, the Organization's mission is to enrich lives through programs in the performing visual and literary arts.

Basis of Accounting

The Organization's accompanying statements of assets and liabilities arising from cash transactions and statements of revenue collected and expenses paid are presented on the cash basis, reflecting only cash received and disbursed. Therefore, receivables and payables, accrued income and expenses, equipment and depreciation which may be material in amount, are not reflected and these statements are not intended to present the financial position or results of operations in conformity with generally accepted accounting principles.

Income Taxes

The Organization is exempt from federal and state income taxes under Internal Revenue Code Section 501(c)(3).

Cash and Cash Equivalents

Cash and cash equivalents includes all cash balances and highly liquid investments with a maturity of three months or less. The Organization places its cash and cash equivalents with high credit quality financial institutions, which at times may exceed federally insured limits. The Organization has not experienced any losses on such accounts and believes it is not exposed to any significant credit risk on cash and cash equivalents.

Investments

Investments in fixed income and equity securities are shown on the statements of assets and liabilities arising from cash transactions at cost.

Net Assets

The net assets of a not-for-profit organization represent the difference between the Organization's assets and liabilities.

Net assets are presented in two classes based on the existence or absence of donor-imposed restrictions. The net asset groups are defined as follows:

Net assets without donor restrictions – represents net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net assets with donor restrictions – represents net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity.

BARNS OF ROSE HILL, INC.

Notes to Financial Statements

See Independent Accountant's Review Report

Note 2. Liquidity and Availability

The Organization has the following financial assets available within one year of the statement of assets and liabilities arising from cash transactions date to meet cash needs for general expenditure. The Organization has a goal to maintain financial assets, which consist of cash and short-term investments, on hand to meet 90 – 120 days of normal operating expenses, which are, on average approximately \$60,000. The Organization has a policy to structure its financial assets to be available as its general expenditures and other obligations come due.

Financial assets available for general expenditure, without donor or other restrictions limiting their use, within one year of the statement of assets and liabilities arising from cash transactions date, comprise the following:

	<u>2022</u>	<u>2021</u>
Cash and cash equivalents	\$ 30,055	\$ 101,507
Investments	1,285,173	1,121,358
Assets limited to use:		
Donor-restricted	<u>(1,249,280)</u>	<u>(1,097,901)</u>
Financial assets available for general expenditure	<u>\$ 65,948</u>	<u>\$ 124,964</u>

Note 3. Leases

In 2018, the Organization entered into a five-year lease for 36 Smithy Lane. The lease began on March 1, 2018 and ends on February 28, 2023. Monthly rent is \$500 per month for the first year of the lease, with the monthly rent increasing by two percent on each March 1 during the term of the lease.

Rent expense for the years ended December 31, 2022 and 2021 was \$6,474 and \$6,346, respectively.

In 2022, the Organization entered into two 36-month leases for Dell computers. The first lease began on January 28, 2022, and ends on January 27, 2025. Monthly rent is \$105 per month. The second lease began on July 27, 2022 and ends on July 26, 2025. Monthly rent is \$61 per month.

Note 4. Endowment Fund

The Organization’s endowment fund includes donor restricted endowment funds. The net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions. Effective July 1, 2008, the Commonwealth of Virginia adopted a version of the Uniform Prudent Management of Institutional Funds Act (UPMIFA).

BARNS OF ROSE HILL, INC.

Notes to Financial Statements

See Independent Accountant's Review Report

Interpretation of Relevant Law

The Organization has interpreted UPMIFA as requiring the preservation of the original gift as of the gift date of the donor-restricted endowment fund absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization retains in perpetuity (a) the original value of the gifts donated to the endowment, (b) the original value of subsequent gifts to the endowment, and (c) accumulations to the endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund.

The remaining portion of the donor-restricted endowment fund that is not retained in perpetuity is subject to appropriation for expenditure by the Organization in a manner consistent with the standard of prudence prescribed by UPMIFA. In accordance with UPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

1. The duration and preservation of the fund,
2. The purposes of the Organization and the donor-restricted endowment fund,
3. General economic conditions,
4. The possible effects of inflation and deflation,
5. The expected total return from income and the appreciation of investments,
6. Other resources of the Organization and,
7. The investment policy of the Organization.

Composition of endowment net assets included the following at December 31, 2022 and 2021:

	Net Assets With Donor Restrictions
Endowment Net Assets, December 31, 2020	<u>\$ 873,824</u>
Contributions	227,429
Investment return, net	24,946
Appropriation for expenditure	<u>(28,298)</u>
Endowment Net Assets, December 31, 2021	\$ 1,097,901
Contributions	178,110
Investment return, net	10,608
Appropriation for expenditure	<u>(41,235)</u>
Endowment Net Assets, December 31, 2022	<u>\$ 1,245,384</u>

BARNS OF ROSE HILL, INC.

Notes to Financial Statements

See Independent Accountant's Review Report

Endowment Spending Policy

The Organization shall not appropriate for expenditure in any given year an amount greater than 5% of the fair market value of the fund, calculated on the basis of market values determined at least quarterly and averaged over a period of not less than three years immediately preceding the year in which the appropriation for expenditure is made. This policy does not apply to gifts that contain specific written authority for appropriation of expenditure. The Organization shall not make any appropriation for expenditure that will result in the balance of the fund being less than \$1 million.

Underwater Endowment Policy

From time to time, certain donor-restricted endowment funds may have fair values less than the amount required to be maintained by donors or by law (underwater endowments). The Organization has interpreted UPMIFA to permit spending from an underwater endowment in accordance with prudent measures required under law. At December 31, 2022 and 2021, the Organization's endowment was not underwater.

Note 5. Investments

Carrying amounts and fair values of investments as of December 31, 2022 and 2021 were as follows:

	2022		
	Cost	Unrealized Gain (Loss)	Fair Value
Cash and cash equivalents	\$ 12,183	\$ --	\$ 12,183
Fixed income	560,108	(24,581)	535,527
Equity	<u>712,882</u>	<u>49,654</u>	<u>762,536</u>
	<u>\$ 1,285,173</u>	<u>\$ 25,073</u>	<u>\$ 1,310,246</u>
	2021		
	Cost	Unrealized Gain	Fair Value
Cash and cash equivalents	\$ 15,791	\$ --	\$ 15,791
Fixed income	543,792	(8,308)	535,484
Equity	<u>561,775</u>	<u>199,457</u>	<u>761,232</u>
	<u>\$ 1,121,358</u>	<u>\$ 191,149</u>	<u>\$ 1,312,507</u>

BARNS OF ROSE HILL, INC.

Notes to Financial Statements

See Independent Accountant's Review Report

Investment income consisted of the following at December 31 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Dividends and interest	\$ 26,376	\$ 20,618
Realized gains/(losses)	(4,764)	13,351
Investment fees	<u>(11,709)</u>	<u>(9,023)</u>
	<u>\$ 9,903</u>	<u>\$ 24,946</u>

Note 6. Net Assets With Donor Restriction

Net assets with donor restriction were available for the following purposes at December 31, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Endowment	\$ 1,245,384	\$ 1,071,104
Accumulated endowment earnings, net	--	26,797
Classical music program	<u>3,896</u>	<u>--</u>
Total net assets with donor restrictions	<u>\$ 1,249,280</u>	<u>\$ 1,097,901</u>

Note 7. Net Assets Released from Restriction

Net assets were released from donor restrictions by incurring expenses satisfying the donors' restricted purposes or by the occurrence of other events specified by donors. Total net assets released during the years ended December 31, 2022 and 2021 were as follows:

	<u>2022</u>	<u>2021</u>
Endowment appropriation for expenditure	\$ 41,235	\$ 28,298
Classical music program	12,704	12,600
ARPA	<u>20,000</u>	<u>--</u>
	<u>\$ 73,939</u>	<u>\$ 40,898</u>

BARNS OF ROSE HILL, INC.

Notes to Financial Statements

See Independent Accountant's Review Report

Note 8. Schedules of Functional Expenses

The schedules of functional expenses for the years ended December 31, 2022 and 2021 were as follows:

	2022			
	Program Services	Management and General	Fundraising	Total
Wages and taxes	\$ 82,610	\$ 38,235	\$ 42,632	\$ 163,477
Programming expenses	75,860	--	--	75,860
Professional fees	--	17,769	--	17,769
Occupancy	15,148	2,181	878	18,207
Repairs and maintenance	19,978	7,142	149	27,269
Office expenses	7,345	12,231	4,361	23,937
Insurance	4,240	1,925	--	6,165
Advertising and public relations	342	1,244	5,185	6,771
Other expenses	<u>3,263</u>	<u>1,732</u>	<u>3,466</u>	<u>8,461</u>
Total expenses per statement of revenue collected and expenses paid	<u>\$ 208,786</u>	<u>\$ 82,459</u>	<u>\$ 56,671</u>	<u>\$ 347,916</u>
Program costs included with income	106,607	--	--	106,607
Event costs included with income	<u>--</u>	<u>--</u>	<u>9,932</u>	<u>9,932</u>
Total expenses	<u>\$ 315,393</u>	<u>\$ 82,459</u>	<u>\$ 66,603</u>	<u>\$ 464,455</u>

BARNS OF ROSE HILL, INC.

Notes to Financial Statements

See Independent Accountant's Review Report

	2021			
	Program Services	Management and General	Fundraising	Total
Wages and taxes	\$ 34,729	\$ 38,510	\$ 30,516	\$ 103,755
Programming expenses	68,217	--	--	68,217
Professional fees	--	17,143	--	17,143
Occupancy	13,192	2,095	825	16,112
Repairs and maintenance	4,439	11,101	705	16,245
Office expenses	3,398	14,774	2,011	20,183
Insurance	4,434	2,368	281	7,083
Advertising and public relations	--	193	4,536	4,729
Fundraising	--	--	435	435
Other expenses	91	1,439	3,223	4,753
Total expenses per statement of revenue collected and expenses paid	\$ 128,500	\$ 87,623	\$ 42,532	\$ 258,655
Program costs included with income	65,300	--	--	65,300
Event costs included with income	--	--	1,056	1,056
Total expenses	\$ 193,800	\$ 87,623	\$ 43,588	\$ 325,011

Note 9. Allocation Methodology for the Schedules of Functional Expenses

The costs of providing program and other activities are summarized on a functional basis in the schedules of functional expenses. Certain costs have been allocated among program services, management and general and fundraising. Such allocations have been made by management on an equitable basis. The expenses that were allocated included the following:

Expense	Method of Allocation
Wages and taxes	Employee time
Programming expenses	Direct expenditure
Professional fees	Direct expenditure
Occupancy	Square footage
Repairs and maintenance	Direct expenditure
Office expenses	Direct expenditure
Insurance	Employee time and direct expenditure
Advertising and public relations	Direct expenditure
Fundraising	Direct expenditure
Other expenses	Direct expenditure

BARNS OF ROSE HILL, INC.

Notes to Financial Statements

See Independent Accountant's Review Report

Note 10. Subsequent Events

The Organization has evaluated all subsequent events through February 17, 2023, the date the financial statements were available to be issued. The Organization has determined there were no subsequent events that require recognition or disclosure.

Note 11. Paycheck Protection Program (PPP) Loans

The Paycheck Protection Program (“PPP”) was established as part of the Coronavirus Aid, Relief and Economic Security Act (“CARES Act”). The PPP provides for loans to qualifying businesses in amounts up to 2.5 times the business’s average monthly payroll expenses. PPP loans and accrued interest are forgivable after a “covered period” (eight or 24 weeks) as long as the borrower maintains its payroll levels and uses the loan proceeds for eligible purposes, including payroll, benefits, rent, and utilities. For the year ended December 31, 2021, the Organization applied for, and received, a PPP loan in the amount of \$22,216.

The Organization met the eligibility and certain other criteria related to the use of the funds and full forgiveness was granted. Accordingly, for the year ended December 31, 2021, the Organization recognized \$22,216 of proceeds received under the Paycheck Protection Program.

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2022

Department of the Treasury Internal Revenue Service

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

Open to Public Inspection

A For the 2022 calendar year, or tax year beginning, 2022, and ending, 20

B Check if applicable: Address change, Name change, Initial return, Final return/terminated, Amended return, Application pending. C Barns of Rose Hill, P.O. Box 738, Berryville, VA 22611. D Employer identification number 27-0103521. E Telephone number 540 955-2004. G Gross receipts \$ 1,108,372. F Name and address of principal officer: Howard Means, Same As C Above. H(a) Is this a group return for subordinates? Yes No. H(b) Are all subordinates included? Yes No. I Tax-exempt status: 501(c)(3), 501(c) () (insert no.), 4947(a)(1) or 527. J Website: www.barnsofrosehill.org. H(c) Group exemption number. K Form of organization: Corporation, Trust, Association, Other. L Year of formation: 2004. M State of legal domicile: VA

Part I Summary

Table with columns for Activities & Governance, Revenue, Expenses, and Net Assets or Fund Balances. Rows include mission statement, membership counts, revenue and expense details, and net assets.

Part II Signature Block

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

Sign Here: Signature of officer Howard Means, Chairman. Date. Preparer's signature Mark Burgess, Mark Burgess. Date. Check self-employed if PTIN P01294197. Firm's name Mark Burgess, CPA PLLC. Firm's address PO Box 58, Hamilton, VA 20159. Firm's EIN 46-0584551. Phone no. 703-431-2904.

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

To enrich lives through the arts, education, and community.

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

Yes No

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

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

Yes No

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

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

4a (Code:) (Expenses \$ 313,421. including grants of \$) (Revenue \$ 126,211.)

In 2022, Barns of Rose Hill continued to enrich lives through the arts, education, and community. Barns of Rose Hill presented over 120 programs, of which over 40 were free to the public. These programs included concerts, educational workshops, and lectures. Our gallery spaces were open and free to the public for over 800 hours during the year. Over 175 artists were supported through the work of the Barns of Rose Hill and we welcomed over 7,000 visitors. All of this work would not be possible without the help of our 70 volunteers who donated close to 400 hours to support our programming.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

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

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

4e Total program service expenses 313,421.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

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

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

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

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year. 1a 13 If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
b	Enter the number of voting members included on line 1a, above, who are independent. 1b 13		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3	X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	X
6	Did the organization have members or stockholders?	6	X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	8a	X
b	Each committee with authority to act on behalf of the governing body?	8b	X
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O.	9	X

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

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

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed None
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. See Schedule O
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records.
Barns of Rose Hill P.O. Box 738 Berryville VA 22611 540 955-2004

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

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Susan Bailey Chairman	2 0	X		X				0.	0.	0.
(2) David Conrad Vice President	2 0	X		X				0.	0.	0.
(3) Kelli Patterson Treasurer	2 0	X		X				0.	0.	0.
(4) Patricia Robinson Secretary	2 0	X		X				0.	0.	0.
(5) Peter Cook Director	1 0	X						0.	0.	0.
(6) Allen Kitselman Director	1 0	X						0.	0.	0.
(7) Jennifer Lee Director	1 0	X						0.	0.	0.
(8) Jordan Liskey Director	1 0	X						0.	0.	0.
(9) Ronald Moore Director	1 0	X						0.	0.	0.
(10) Howard Means Director	1 0	X						0.	0.	0.
(11)										
(12)										
(13)										
(14)										

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

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

1b Subtotal	0.	0.	0.
c Total from continuation sheets to Part VII, Section A	0.	0.	0.
d Total (add lines 1b and 1c)	0.	0.	0.

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

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

Section B. Independent Contractors

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

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

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

Part VIII Statement of Revenue

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants, and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b 8,812.				
	c Fundraising events	1c 10,830.				
	d Related organizations	1d				
	e Government grants (contributions)	1e 47,800.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 331,154.				
	g Noncash contributions included in lines 1a-1f	1g 16,859.				
	h Total. Add lines 1a-1f		398,596.			
	Program Service Revenue	Business Code				
2a <u>Performances</u>		900099	114,849.	114,849.		
b <u>Art Exhibits</u>		900099	6,383.	6,383.		
c <u>Educational Workshops</u>		900099	4,710.	4,710.		
d <u>Films</u>		900099	269.	269.		
e						
f All other program service revenue						
g Total. Add lines 2a-2f		126,211.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		26,376.		26,376.	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross rents	(i) Real	(ii) Personal			
		6a 8,900.				
		b Less: rental expenses	6b			
	c Rental income or (loss)	6c 8,900.				
	d Net rental income or (loss)		8,900.		8,900.	
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
		7a 522,016.	5,750.			
		b Less: cost or other basis and sales expenses	7b 526,780.			
	c Gain or (loss)	7c -4,764.	5,750.			
d Net gain or (loss)		986.		986.		
8a Gross income from fundraising events (not including \$ <u>10,830.</u> of contributions reported on line 1c). See Part IV, line 18	8a 13,765.					
	b Less: direct expenses	8b 22,997.				
	c Net income or (loss) from fundraising events		-9,232.		-9,232.	
9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b				
	c Net income or (loss) from gaming activities					
10a Gross sales of inventory, less returns and allowances	10a 4,868.					
	b Less: cost of goods sold	10b 1,972.				
	c Net income or (loss) from sales of inventory		2,896.	2,896.		
Miscellaneous Revenue	Business Code					
	11a <u>Miscellaneous</u>	900099	1,890.	1,890.		
	b					
	c					
	d All other revenue					
e Total. Add lines 11a-11d		1,890.				
12 Total revenue. See instructions		556,623.	130,997.	0.	27,030.	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
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	0.	0.	0.	0.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
7 Other salaries and wages	167,374.	92,253.	35,518.	39,603.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	12,804.	7,057.	2,717.	3,030.
11 Fees for services (nonemployees):				
a Management				
b Legal	25.		25.	
c Accounting	14,500.		14,500.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	11,709.		11,709.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	3,244.		3,244.	
12 Advertising and promotion	6,770.	342.	1,243.	5,185.
13 Office expenses	16,930.	5,376.	9,114.	2,440.
14 Information technology	7,007.	1,969.	3,118.	1,920.
15 Royalties				
16 Occupancy	18,206.	15,148.	2,181.	877.
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	6,166.	4,240.	1,926.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a <u>Performances</u>	89,907.	89,907.		
b <u>Other Programming Expenses</u>	66,421.	66,421.		
c <u>Repairs and Maintenance</u>	27,269.	19,978.	7,142.	149.
d <u>Other</u>	8,461.	3,263.	1,732.	3,466.
e All other expenses	7,467.	7,467.		
25 Total functional expenses. Add lines 1 through 24e	464,260.	313,421.	94,169.	56,670.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash – non-interest-bearing.....	76,612.	1	29,737.
	2 Savings and temporary cash investments.....	24,895.	2	318.
	3 Pledges and grants receivable, net.....		3	
	4 Accounts receivable, net.....		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons.....		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B).....		6	
	7 Notes and loans receivable, net.....		7	
	8 Inventories for sale or use.....		8	
	9 Prepaid expenses and deferred charges.....		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D.....	10a		
	b Less: accumulated depreciation.....	10b		10c
	11 Investments – publicly traded securities.....		11	
	12 Investments – other securities. See Part IV, line 11.....	1,121,358.	12	1,285,173.
	13 Investments – program-related. See Part IV, line 11.....		13	
	14 Intangible assets.....		14	
	15 Other assets. See Part IV, line 11.....		15	
16 Total assets. Add lines 1 through 15 (must equal line 33).....	1,222,865.	16	1,315,228.	
Liabilities	17 Accounts payable and accrued expenses.....		17	
	18 Grants payable.....		18	
	19 Deferred revenue.....		19	
	20 Tax-exempt bond liabilities.....		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D.....		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons.....		22	
	23 Secured mortgages and notes payable to unrelated third parties.....		23	
	24 Unsecured notes and loans payable to unrelated third parties.....		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D.....		25	
	26 Total liabilities. Add lines 17 through 25.....	0.	26	0.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions.....	124,964.	27	65,948.
	28 Net assets with donor restrictions.....	1,097,901.	28	1,249,280.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds.....		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund.....		30	
	31 Retained earnings, endowment, accumulated income, or other funds.....		31	
32 Total net assets or fund balances.....	1,222,865.	32	1,315,228.	
33 Total liabilities and net assets/fund balances.....	1,222,865.	33	1,315,228.	

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TEEA0111L 09/01/22

Form 990 (2022)

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	556,623.
2	Total expenses (must equal Part IX, column (A), line 25)	2	464,260.
3	Revenue less expenses. Subtract line 2 from line 1	3	92,363.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,222,865.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,315,228.

Part XII Financial Statements and Reporting

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

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

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TEEA0112L 09/01/22

Form **990** (2022)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization Barns of Rose Hill	Employer identification number 27-0103521
---	---

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

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

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

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

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

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

Section A. Public Support

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

Section B. Total Support

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

Section C. Computation of Public Support Percentage

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	212,019.	198,994.	425,946.	372,377.	398,596.	1,607,932.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose.	115,801.	181,153.	75,775.	82,363.	126,211.	581,303.
3 Gross receipts from activities that are not an unrelated trade or business under section 513.						0.
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0.
5 The value of services or facilities furnished by a governmental unit to the organization without charge.						0.
6 Total. Add lines 1 through 5.	327,820.	380,147.	501,721.	454,740.	524,807.	2,189,235.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons.	47,819.	46,540.	63,629.	59,070.	52,983.	270,041.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.	0.	0.	0.	0.	0.	0.
c Add lines 7a and 7b.	47,819.	46,540.	63,629.	59,070.	52,983.	270,041.
8 Public support. (Subtract line 7c from line 6.)						1,919,194.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6.	327,820.	380,147.	501,721.	454,740.	524,807.	2,189,235.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.	15,399.	15,004.	13,938.	34,344.	26,376.	105,061.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						0.
c Add lines 10a and 10b.	15,399.	15,004.	13,938.	34,344.	26,376.	105,061.
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on.						0.
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0.
13 Total support. (Add lines 9, 10c, 11, and 12.)	343,219.	395,151.	515,659.	489,084.	551,183.	2,294,296.

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

15 Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f)).	15	83.65 %
16 Public support percentage from 2021 Schedule A, Part III, line 15.	16	83.84 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f)).	17	4.58 %
18 Investment income percentage from 2021 Schedule A, Part III, line 17.	18	4.21 %

19a 33-1/3% support tests—2022. If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization.

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

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

	Yes	No
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 Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>	1	
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? <i>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.</i>	2	

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)? <i>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).</i>	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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>	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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>	3	

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
2 Activities Test. Answer lines 2a and 2b below.			
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>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.</i>	2a		
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? <i>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.</i>	2b		
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? <i>If "Yes" or "No," provide details in Part VI.</i>	3a		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>	3b		

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

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

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

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

Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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Schedule A (Form 990) 2022

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

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

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

BAA

Schedule A (Form 990) 2022

Part VI

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

Part III, Line 1 - Unusual Grants

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>Total</u>
\$	100,000.	\$ 100,000.	\$ 100,000.	\$ 100,000.	\$ 100,000.	\$ 500,000.

Schedule B (Form 990)

Department of the Treasury Internal Revenue Service

PUBLIC DISCLOSURE COPY Schedule of Contributors

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

OMB No. 1545-0047

2022

Name of the organization

Barns of Rose Hill

Employer identification number

27-0103521

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

[X] 501(c)(3) (enter number) organization

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

[] 527 political organization

Form 990-PF

[] 501(c)(3) exempt private foundation

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

[] 501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

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

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

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

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

Name of organization Barns of Rose Hill	Employer identification number 27-0103521
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2		\$ 11,100.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3		\$ 100,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4		\$ 10,300.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5		\$ 14,030.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6		\$ 26,200.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization Barns of Rose Hill	Employer identification number 27-0103521
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>7</u>		\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>8</u>		\$ 15,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>9</u>		\$ 7,080.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>10</u>		\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>11</u>		\$ 6,375.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>12</u>		\$ 27,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization Barns of Rose Hill	Employer identification number 27-0103521
---	---

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>13</u>	----- ----- -----	\$ 48,992.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>14</u>	----- ----- -----	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>15</u>	----- ----- -----	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>16</u>	----- ----- -----	\$ 8,251.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
<u>17</u>	----- ----- -----	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
---	----- ----- -----	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization: **Barns of Rose Hill** Employer identification number: **27-0103521**

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

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	<i>N/A</i>		

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

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

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

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

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

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

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

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Name of the organization

Employer identification number

Barns of Rose Hill

27-0103521

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

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

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

Part II Conservation Easements.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1 a Beginning of year balance	1,097,901.	873,824.	673,107.	477,199.	272,217.
b Contributions	178,110.	227,429.	193,000.	184,900.	197,000.
c Net investment earnings, gains, and losses	10,608.	33,443.	13,617.	14,861.	9,992.
d Grants or scholarships					
e Other expenditures for facilities and programs	41,235.	28,298.		0.	
f Administrative expenses		8,497.	5,900.	3,853.	2,010.
g End of year balance	1,245,384.	1,097,901.	873,824.	673,107.	477,199.

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

- a Board designated or quasi-endowment 0.40 %
- b Permanent endowment 99.60 %
- c Term endowment _____ %

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

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

	Yes	No
(i) Unrelated organizations	X	
(ii) Related organizations		X
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. See Part XIII

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1 a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				0.

Part VII Investments – Other Securities.

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other <u>Equity</u>	712,882.	Cost
(A) <u>Fixed Income</u>	560,108.	Cost
(B) <u>Cash and Cash Equivalents</u>	12,183.	Cost
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total. (Column (b) must equal Form 990, Part X, column (B) line 12.)	1,285,173.	

Part VIII Investments – Program Related.

N/A

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

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

Part IX Other Assets.

N/A

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

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

Part X Other Liabilities.

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

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

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

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return. N/A

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

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

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return. N/A

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

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

Part XIII Supplemental Information.

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

Part V, Line 4 - Intended Uses Of Endowment Fund

To provide investment income to support Barns of Rose Hill programs throughout the year.

**SCHEDULE G
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

Barns of Rose Hill

Employer identification number

27-0103521

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

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

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

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

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

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in column (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						0.

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

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events	
		Gala (event type)	(event type)	None (total number)	(add column (a) through column (c))	
Revenue	1	Gross receipts	24,595.		24,595.	
	2	Less: Contributions	10,830.		10,830.	
	3	Gross income (line 1 minus line 2)	13,765.		13,765.	
Direct Expenses	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs				
	7	Food and beverages				
	8	Entertainment				
	9	Other direct expenses	22,997.		22,997.	
	10	Direct expense summary. Add lines 4 through 9 in column (d)				22,997.
	11	Net income summary. Subtract line 10 from line 3, column (d)				-9,232.

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

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

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

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

b If "No," explain: _____

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

b If "Yes," explain: _____

- 11 Does the organization conduct gaming activities with nonmembers? Yes No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? Yes No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	13 a	%
b An outside facility	13 b	%

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

Name -----

Address -----

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

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

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

Name -----

Address -----

16 Gaming manager information:

Name -----

Gaming manager compensation \$ _____

Description of services provided -----

- Director/officer
- Employee
- Independent contractor

17 Mandatory distributions:

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

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

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

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information to Form 990 or 990-EZ

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

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

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Barns of Rose Hill

Employer identification number

27-0103521

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

The Chair and Treasurer review the Form 990.

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

The reviewed financial statements are available upon request.

FY25 Budget Presentations by Civic Organizations

6:15 – 6:30 pm

– Virginia Regional Transportation Association

– NW Works, Inc.

– Lord Fairfax Soil & Water Conservation District

CLARKE COUNTY FY 2025 BUDGET

Cash Grant Request

Use this form to request a cash grant from the Board of Supervisors for the next fiscal year. Call Nancy Warczyglowa @ 540-955-6170 with questions.

Agency Name: Virginia Regional Transit

Contact (name, phone, and email): Jason A. Olivo / 540-338-1610 ex 2104 / jason@vatransit.org

CASH GRANT:

Amount Requesting FY 25: \$24,960

Total clients served in FY 23: 2,004 (Clarke Only)

Number from Clarke: 2,004

Please attach a copy of your most recent audited financial statements, including balance sheet and income/expense statement, the most recent form 990 and any additional information you feel is important.

JUSTIFICATION Please justify your request as succinctly, factually, and legibly as possible, and include all of the applicable information that is being requested.

Virginia Regional Transit provides transit service to the most vulnerable in our community, our elderly

Virginia Regional Transit provides transit service to the most vulnerable in our community, our

elderly, and disabled residents and guests. Clarke County On-Demand operates each week M-F,

9am-1pm, picking up residents from their curbside addresses and transporting them to medical

appointments, grocery stores, pharmacies and recreation. For many of our clients, this service is a

lifeline that allows them to continue to live independently. It is important to note that this service

is supported through the Department of Rail and Public Transportation grant funding, whereby,

the total cost (\$78k) is split between 3 partners: (50% FTA \$39k, 18% State \$14k, 32% Local /

Clarke \$24,960). This means that the cost per hour, parceled out, amounts to approximately \$24

for the County of Clarke. To put this into perspective, the entire service, Vehicle Operator Labor,

Fringe, Capital Asset, Maintenance, Cleaning, Reception, Dispatch, Uniforms, Supervision, Gas,

Insurance, Human Resources, Finance, Audit and Compliance costs to the County amount to only



December 18, 2023

County of Clarke Virginia
 317 W. Main Street
 Suite B
 Berryville, VA. 22611
 Attn: Nancy Warczyglowa, Accountant
 Email: nwarczyglowa@clarkecounty.gov
 CC: Brenda Bennett bbennett@clarkecounty.gov

Dear Ms. Warczyglowa,

Herein please find Virginia Regional Transit’s FY 2025 detailed letter of request for the Clarke County Government Budget Development Process.

Virginia Regional Transit is a locally based provider of public transportation services to the residents of Clarke County; with an acute focus on service to the elderly, the disabled and those who have no other means of transportation to human services organizations and medical facilities.

Demand Response Clarke County

- 4 hours per day @ 5 days per week = 20 hours per week.
- 20 hours per week @ 52 weeks per year = 1,040 hours per year.
- 1,040 hours per year @ \$75 per hour = \$78,000 annual cost of operation.
- \$78,000 @ 32% = **\$24,960 local match requirements for 5311 program**

Under the 5311 Rural Transportation Funding Program, VRT currently provides one demand response route in the county of Clarke. Fees will be proportionally shared based on the 5311 Rural Transportation funding matrix of 50% federal, 18% state and 32% local. 32 cents on the dollar is the only revenue income requested from Clarke County to sustain service. The total FY 2025 service funding request is \$24,960. There is no increase over prior year.

FY 2025 Service	Name	Hours Currently	Hours/ Per Day	Hours/ Year	Rate	Cost	FTA - 50%	State - 18%	Local - 32%	Inc from PY
Clarke County	Demand Clarke County		4	1,040	\$ 75.00	\$ 78,000	\$ 39,000	\$ 14,040	\$ 24,960	\$ -

Fiscal Year	FY18	FY19	FY20	FY21	FY22	FY23
Total Rides Provided	2,420	1,933	2,062	1,684	1,828	2,004

We have included the additional information per your email and instructions received December 1 2023. Please contact the undersigned if any additional information is needed or you have any questions.

County of Clarke, Virginia

Fiscal Year 2025 Budget Request: Demand Response Clarke County
Information Requested from Virginia Regional Transit

- Audited Financial Statements – FY 2023
- Form 990 Return of Organization Exempt from Income Tax for the year ending June 30, 2023
- History of Salary & Benefit Increases
 - 2018
 - COL Increase: None
 - One time \$400 bonus
 - 2.7% increase to benefit costs
 - 2019
 - COL Increase: 2% hourly rate increase
 - One time \$330 bonus
 - Benefit costs even
 - 2020
 - COL Increase: None
 - Hero Bonuses for COVID-19 (\$3/hour increase during April-May) and \$50 Thanksgiving check
 - 11% increase in overall benefit costs
 - 2021
 - Pay scale adjustment – starting pay increased +\$2/hour.
 - Minimum wage in Virginia increased to \$9.50 on 5/1/2021. It will then rise to \$11.00 per hour on January 1, 2022, before increasing to \$12.00 per hour as of January 1, 2023. CDL drivers are in high demand and in order to remain competitive the pay scale adjustment was necessary.
 - One time 3% of gross wages bonus
 - 3% increase to benefits
 - 2022
 - Pay scale adjustment – 6% Cost of Living Increase
 - One time 1.9% of gross wages bonus
 - 4% increase to benefits
 - 2023
 - Pay scale adjustment – 1.5% Cost of Living increase
 - One time 2.75% of gross wages bonus
 - 5% increase to benefits

Sincerely,



Jason A. Olivo
Finance Manager
Virginia Regional Transit
P.O. Box 2665
Purcellville, VA. 20134
540-338-1610 ex 2104

Financial Statements

VIRGINIA REGIONAL TRANSIT

June 30, 2023

GENERAL ORGANIZATIONAL DATA

ORGANIZATION AND PURPOSE

Virginia Regional Transit (VRT) (formerly Virginia Regional Transportation Association and Loudoun County Transportation Association) was incorporated under the laws of the Commonwealth of Virginia on August 28, 1990, to operate a nonstock, nonprofit organization. The organization changed its name from Virginia Regional Transportation Association to Virginia Regional Transit effective December 18, 2006 and from Loudoun County Transportation Association to Virginia Regional Transportation Association effective January 1, 2002.

The purpose of VRT is to coordinate, promote, and provide an efficient system of public transportation to all citizens of the region with emphasis on the disabled, elderly, and disadvantaged residents, and to carry out all other incidental services as directed by the Board of Directors within the general charitable purpose of the organization.

OFFICERS AND BOARD OF DIRECTORS

OFFICERS

- Noel A. Brown, Chair
 - Janet Clarke, Vice Chair
 - E. Bruce Simms, President/CEO
 - James Askegren, Secretary
 - Erin Rayner, Treasurer
- Charles D. Grant, Chair Emeritus

BOARD OF DIRECTORS

- | | |
|-------------------|------------------|
| James W. Askegren | Shaelyn Mullaney |
| Noel A. Brown | Erin Rayner |
| Janet Clarke | E. Bruce Simms |

Mary Gayle Holden, Corporate Attorney

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MITCHELL, BURNS & Co., P.C.

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Virginia Regional Transit
Purcellville, Virginia

Report on the Audit of the Financial Statements

Opinion

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

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Virginia Regional Transit's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Virginia Regional Transit's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 27, 2023 on our consideration of the Virginia Regional Transit's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Virginia Regional Transit's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Virginia Regional Transit's internal control over financial reporting and compliance.

Leesburg, Virginia
September 27, 2023

Mitchell, Burns & Co., P.C.

VIRGINIA REGIONAL TRANSIT

STATEMENT OF FINANCIAL POSITION

June 30, 2023

ASSETS

Current Assets

Cash deposits	\$ 6,078,881
Contracts receivable	567,080
Grants receivable	386,402
Notes receivable, current portion	77,014
Prepaid expenses	<u>72,750</u>
Total current assets	7,182,127

Notes receivable, long term portion	6,646
Security deposit	1,350
Property, vehicles and equipment (net of accumulated depreciation of \$6,289,906)	<u>4,482,114</u>
	<u>4,490,110</u>

Total assets	<u><u>\$ 11,672,237</u></u>
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LIABILITIES AND NET ASSETS

Current Liabilities

Accounts payable	\$ 167,089
Virginia Rides net payable	5,131
Accrued expenses	286,577
Notes payable, current portion	65,430
Deferred income	<u>10,370</u>
Total current liabilities	<u>534,597</u>

Notes payable, long term portion	<u>122,611</u>
----------------------------------	----------------

Net assets

Without Donor Restriction	
Capital investment, net of related debt	4,294,073
Committed for capital reinvestment	-
Undesignated	6,720,956
With Donor Restriction	<u>-</u>
Total net assets	<u><u>11,015,029</u></u>

Total liabilities and net assets	<u><u>\$ 11,672,237</u></u>
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See Notes to Financial Statements.

VIRGINIA REGIONAL TRANSIT

STATEMENT OF ACTIVITIES

For The Year Ended June 30, 2023

	Without Donor Restriction	With Donor Restriction	Totals
SUPPORT AND REVENUE			
Public support			
Federal funds	\$ 2,061,870	\$ -	\$ 2,061,870
Virginia State funds	1,016,017	-	1,016,017
Virginia RTAP funds	2,024	-	2,024
Loudoun County funds	532,147	-	532,147
Local government funds	768,945	-	768,945
Local private funds	14,000	-	14,000
Facilities in-kind	71,490	-	71,490
Total public support	<u>4,466,493</u>	-	<u>4,466,493</u>
Revenue			
Ridership contract services	4,721,856	-	4,721,856
Ridership management services	36,861	-	36,861
Advertising service	55,833	-	55,833
Reimbursements	66,287	-	66,287
Interest	25,798	-	25,798
Special event, net of expenses (\$23,946)	7,859	-	7,859
Other	10,636	-	10,636
Gain on sale of assets	15,000	-	15,000
Total revenue	<u>4,940,130</u>	-	<u>4,940,130</u>
Net assets released from restrictions			
Satisfaction of usage restrictions	-	-	-
Total support and revenue	<u>9,406,623</u>	-	<u>9,406,623</u>
EXPENSES			
Program Services	8,425,368	-	8,425,368
Supportive Services			
Management & General	620,455	-	620,455
Fundraising	41,798	-	41,798
Total expenses	<u>9,087,621</u>	-	<u>9,087,621</u>
Changes in net assets	319,002	-	319,002
Net assets, beginning of year	17,020,309	-	10,696,027
Net assets, end of year	<u>\$ 17,339,311</u>	<u>\$ -</u>	<u>\$ 11,015,029</u>

See Notes to Financial Statements.

VIRGINIA REGIONAL TRANSIT

**STATEMENT OF FUNCTIONAL EXPENSES
For The Year Ended June 30, 2023**

	Program Services	Supportive Services		Totals
		Management & General	Fundraising	
Wages, payroll taxes and benefits	\$ 5,055,195	\$ 416,397	\$ 7,750	\$ 5,479,342
Other personnel costs	93,305	4,911	-	98,216
Vehicle operating costs	1,736,776	-	-	1,736,776
Communication services	116,174	6,114	-	122,288
Office expense	158,212	52,737	-	210,949
Occupancy and maintenance	189,098	26,868	-	215,966
Conferences and travel	22,769	-	-	22,769
RTAP conferences and travel	3,034	-	-	3,034
Insurance	474,354	4,791	-	479,145
Advertising	-	-	34,048	34,048
Professional services	44,601	67,496	-	112,097
Audit	-	29,000	-	29,000
Commissions	15,312	-	-	15,312
Interest expense	7,881	-	-	7,881
Miscellaneous	357	29	-	386
Other grant expenses	17,006	-	-	17,006
Other fixed charges	57,876	-	-	57,876
Depreciation expense	433,418	12,112	-	445,530
Total expenses	\$ 8,425,368	\$ 620,455	\$ 41,798	\$ 9,087,621

See Notes to Financial Statements.

VIRGINIA REGIONAL TRANSIT

STATEMENT OF CASH FLOWS
For The Year Ended June 30, 2023

Cash Flows from Operating Activities

Change in net assets	\$ 319,002
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:	
Depreciation	445,530
Gain on disposal of assets	(15,000)
Changes in assets and liabilities:	
(Increase) decrease in assets:	
Contracts receivable	(178,720)
Grants receivable	(10,882)
Virginia Rides receivable	70,480
Prepaid expenses	(24,148)
Increase (decrease) in liabilities:	
Accounts payable	(21,164)
Accrued expenses	30,997
Deferred income	(9,735)
Virginia Rides net payable	5,131
Net cash provided by operating activities	<u>611,491</u>

Cash Flows from Investing Activities

Notes receivable issued	(150,000)
Repayments of notes receivable	66,341
Purchase of fixed assets	(510,683)
Vehicle sale proceeds	15,000
Net cash (used in) investing activities	<u>(579,342)</u>

Cash Flows from Financing Activities

Proceeds from notes payable	221,393
Debt repayment	(33,352)
Net cash provided by financing activities	<u>188,041</u>

Net increase in cash 220,190

Cash and cash equivalents

Beginning	<u>5,858,691</u>
Ending	<u>\$ 6,078,881</u>

Supplemental disclosures of cash flow information

Cash payments for interest	<u>\$ 7,881</u>
Cash payments for U.S. federal income taxes	<u>\$ -</u>

See Notes to Financial Statements.

VIRGINIA REGIONAL TRANSIT

NOTES TO THE FINANCIAL STATEMENTS

Note 1. Nature of Activities and Significant Accounting Policies

Nature of Activities

Virginia Regional Transit (VRT) (the “Organization”) provides public transportation to all citizens in designated regions. The Organization is primarily supported through various sources of federal, state and local county/town/city governmental funding.

Significant Accounting Policies

The financial statements of VRT have been prepared in accordance with policies followed by nonprofit organizations. The significant accounting policies that follow are described below to enhance the usefulness of the financial statements to the reader.

Basis of Accounting: The financial statements of VRT have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

Basis of Presentation: Under ASC Topic 958, the Organization is required to report information regarding its financial position and activities according to two classes of net assets:

Net Assets Without Donor Restriction: Net assets not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. The Organization’s board may designate assets without restrictions for specific operational purposes from time to time.

Net Assets With Donor Restriction: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Non-Profit Organization or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.

Accounts receivable: Accounts and grants receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through an allowance for bad debt based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off. Management believes all current outstanding amounts are collectible and has not provided for a bad debt allowance. Amounts written off and not collected have not been material to the financial statements.

Property, Vehicles and Equipment and Depreciation: Property, vehicles and equipment are carried at cost or fair value at date of donation. Depreciation of property, vehicles and equipment is provided using the straight-line method at rates based on the following estimated useful lives:

Description	Estimated Life
Vehicles	3-4
Machinery and equipment	5
Furniture and fixtures	7
Buildings and building improvements	12-50

Expenditures for major renewals and betterments that extend the useful lives of property and equipment are capitalized. Expenditures for maintenance and repairs are charged to expense as incurred.

VIRGINIA REGIONAL TRANSIT

NOTES TO THE FINANCIAL STATEMENTS

Note 1. Nature of Activities and Significant Accounting Policies (Continued)

Taxes: Virginia Regional Transit was granted exemption from federal income tax under Section 501(c)(3) of the Internal Revenue Code August 12, 1991, local personal property taxes February 15, 1999, and local real estate taxes February 15, 2004 in Loudoun and Culpeper Counties.

For federal income tax purposes, VRT is taxed on all income from unrelated business activities reduced by expenses from unrelated business activities for which a profit motive exists. Unrelated business income is not offset by tax exempt function expenses. The organization files form 990-T, which has a fixed tax rate of 21% that is applied to net unrelated business taxable income.

The Organization adopted the guidance under ASC Topic 740, Accounting for Uncertainty in Income Taxes. Management has evaluated the Organization's tax positions and concluded that the Organization has taken no uncertain tax provisions that would require adjustment to, or disclosure in, the financial statements to comply with the provisions of the guidance.

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

Revenue recognition: Contributions of donated noncash assets are recorded at their fair values in the period received. Contributions of donated services that create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their fair values in the period received. Contributions restricted for the acquisition of land, buildings, and equipment are reported as net assets without donor restriction upon acquisition of the assets and the assets are placed in service.

Governmental public support, grant funds and contract revenue are reported as the income is earned or in the designated funding period. Specific revenue recognition is governed by the contract. Funds received in advance of services or for future periods are reported as unearned or deferred.

Revenue from Contracts with Customers: Contract receivables and revenues are recorded as services are rendered. All billings are done on a monthly basis, creating contract receivables. There are no other contract assets. Any payments received in advance of the performance obligation being satisfied are deferred.

Cash and cash equivalents: For purposes of reporting cash flows, VRT considers all cash on demand deposits, money market deposits, cash management accounts, and certificates of deposit to be cash equivalents.

Measure of Operations: The statements of activities reports all changes in net assets, including changes in net assets from operating and non-operating activities. Operating activities consist of those items attributable to VRT's ongoing activities. Non-operating activities are limited to resources that generate return from investments, endowment contributions, financing costs, and other activities considered to be of a more unusual or nonrecurring nature. There were no non-operating activities in 2023.

VIRGINIA REGIONAL TRANSIT

NOTES TO THE FINANCIAL STATEMENTS

Note 1. Nature of Activities and Significant Accounting Policies (Continued)

Functional Allocation of Expenses: The costs of providing program and other activities have been summarized on a functional basis in the statements of activities. Management allocates all costs directly when possible. Accordingly, certain costs have been allocated among program services and supporting services benefited. Such allocations are determined by management on based on their natural cost driver. The expenses that are allocated include the following:

Description	Allocation Method
Personnel costs	Time and effort
Depreciation	Utilization
Professional fees	Time and effort
Office and other	Time and effort

Note 2. Cash and Cash Equivalents

Cash and cash equivalent deposits consist of the following:

Description	Bank Balance	Accounting Balance
Truist	\$ 526,309	\$ 526,309
John Marshall Bank	5,512,236	5,552,372
Petty cash	-	200
	<u>\$ 6,038,545</u>	<u>6,078,881</u>

Individual bank combined cash account deposits up to \$250,000 are insured by the Federal Deposit Insurance Corporation (FDIC). Cash balances at John Marshall Bank are swept nightly into an insured cash sweep account. At June 30, 2023 bank balances exceed FDIC coverage at Truist Bank by \$276,310

Note 3. Property, Vehicles and Equipment

A summary of property, vehicles and equipment for the year ended June 30, 2023 is as follows:

Description	6/30/2022			6/30/2023
	Balance	Additions	Deletions	Balance
Land and buildings	\$ 5,144,128	\$ 9,448	\$ -	\$ 5,153,576
Vehicles	4,667,160	453,577	(104,117)	5,016,620
Computers and software	103,879	-	-	103,879
Furniture and equipment	163,675	-	-	163,675
Bus stop shelters	113,979	-	-	113,979
Office equipment	19,764	-	-	19,764
Machinery	152,873	47,654	-	200,527
	<u>10,365,458</u>	<u>510,679</u>	<u>(104,117)</u>	<u>10,772,020</u>
Less accumulated depreciation	(5,948,493)	(445,530)	104,117	(6,289,906)
	<u>\$ 4,416,965</u>	<u>\$ 65,149</u>	<u>\$ -</u>	<u>\$ 4,482,114</u>

VIRGINIA REGIONAL TRANSIT

NOTES TO THE FINANCIAL STATEMENTS

Note 4. Grants Receivable

Grants receivable are composed of the following amounts due at June 30, 2023:

Source	Operating	Capital	Total
U.S. Federal Government	\$ 368,154	\$ -	\$ 368,154
Local governments	16,224	-	16,224
Virginia state	2,024	-	2,024
	\$ 386,402	\$ -	\$ 386,402

Note 5. Notes Receivable

Notes receivable consist of the following:

Description	Amount
\$150,000 note receivable from Virginia Rides dated August 8, 2022. Monthly payments of \$6,682 and interest at 6.5%, due July 2024.	\$ 83,660
Less current portions	(77,014)
	\$ 6,646

Note 6. Bank Line of Credit

VRT has available a \$1,500,000 operating line of credit financing instrument established with John Marshall Bank, and a \$500,000 capital line of credit available. The terms of the credit arrangement are secured by vehicles and equipment. There was no outstanding balance as of June 30, 2023.

Note 7. Notes Payable

A summary of notes payable at June 30, 2023 are as follows:

Description	Amount
\$221,393 note payable to John Marshall Bank dated December 5, 2022 due December 2025 with monthly payments of \$6,872 beginning January 2023, interest stated at 7.25%.	\$ 188,041
Less current maturities	(65,430)
	\$ 122,611

Future minimum payments are as follows:

Year	Amount
2024	\$ 65,430
2025	76,500
2026	46,111
	\$ 188,041

VIRGINIA REGIONAL TRANSIT

NOTES TO THE FINANCIAL STATEMENTS

Note 8. Liquidity

The Organization’s financial assets available within one year of the balance sheet date for general expenditure are as follows:

Description	Amount
Cash and cash equivalents	\$ 6,078,881
Current receivables	953,482
Current payables	(458,797)
	\$ 6,573,566

Note 9. Provision for Unrelated Business Income

A summary of unrelated business income is as follows:

	Amount
Unrelated business income	\$ 55,833
Allocated expenses/exemption	(26,810)
Unrelated business income (loss)	29,023
Losses carried forward utilized	(29,023)
Taxable income	\$ -

No tax provision is made or required.

Note 10. Employee Benefit Plan

Effective January 1, 2006, VRT adopted a 403(b) retirement pension plan. Eligible employees can elect to defer and contribute their wages into this retirement plan with VRT matching employee contributions up to a set percentage of their wages. VRT matches up to 3% of employee contributions. For the year ended June 30, 2023, the employer match amounted to \$63,139.

Note 11. Financial Assistance Grants

For fiscal year ended June 30, 2023, financial assistance grants are summarized as follows:

Type/Purpose	Total	Federal	Virginia	Loudoun County	Local Government	Private
Operating	\$ 4,293,331	\$ 1,978,830	\$ 999,409	\$ 532,147	\$ 768,945	\$ 14,000
Capital funding	99,648	83,040	16,608	-	-	-
Training (RTAP)	2,024	-	2,024	-	-	-
	\$ 4,395,003	\$ 2,061,870	\$ 1,018,041	\$ 532,147	\$ 768,945	\$ 14,000

Approximately 50 percent of VRT operating program funding support is from federal, state and local government grant programs.

VIRGINIA REGIONAL TRANSIT

NOTES TO THE FINANCIAL STATEMENTS

Note 12. Fair Value Financial Instruments

The Organization’s financial instruments are cash deposits, accounts receivable, grants receivable, accounts payable and accrued expenses, the recorded values of which approximate their fair values based on their short-term nature.

Note 13. Contract Service Income

VRT provides public transportation to local governments on a contract service fee basis. A summary of 2023 contract service areas and fees is as follows:

Local Government	Service Fees
Central Shenandoah PDC	\$ 2,209,528
City of Suffolk, Virginia	1,546,388
Northern Shenandoah Valley	564,751
Afton Express	401,189
	<u>\$ 4,721,856</u>

All contract revenue recognized in fiscal year ended June 30, 2023 is current, there was no deferred contract revenue from prior period recognized.

Note 14. Lease and In-kind Facilities

Facilities: VRT leases a regional hub operational office space in Suffolk, Virginia on a year to year basis. Current monthly rental expense is \$1,519. VRT maintains another regional hub operation in Fishersville, Virginia. This is provided to VRT in-kind. The estimated value of this economic benefit has been reflected in the financial statements. VRT leases its main operational and maintenance facility in Purcellville, Virginia. Current monthly rental expenses is \$6,708. Rental expense for leased operational offices and maintenance facilities rented during fiscal year 2023 is summarized as follows:

Location	Rent Expense
Suffolk, Virginia	\$ 18,228
Purcellville, Virginia	80,496
Woodstock, Virginia	4,200
Fishersville, Virginia (in-kind)	71,490
	<u>\$ 174,414</u>

Future minimum lease commitments are as follows:

Description	Amount
Fiscal year 2024	<u>\$ 40,248</u>

Because of the short-term nature of all leases held, there is no effect of implementation of the new accounting standard.

VIRGINIA REGIONAL TRANSIT

NOTES TO THE FINANCIAL STATEMENTS

Note 15. Passenger Fares

In their roll as providing a contract transportation service, VRT collects passenger fares that are remitted directly to the contracting party. A summary of 2023 fares collected for other contracting governments and those collected for VRT managed routes which are retained by VRT is as follows:

<u>Description</u>	<u>Fares</u>
Total fares collected by Virginia Regional Transit	\$ 147,085
Third party fares collected by Virginia Regional Transit	<u>(147,085)</u>
Virginia Regional Transit fare revenue	<u><u>\$ -</u></u>

Note 16. Subsequent Events

VRT has evaluated events and transaction subsequent to June 30, 2023 through September 27, 2023 the date these financial statements were available to be issued, and determined that there were no material subsequent events requiring adjustment to or disclosure in the financial statements for the year ended June 30, 2023.

VIRGINIA REGIONAL TRANSIT

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended June 30, 2023**

Grant Information	Federal CFDA Number	Federal Expenditures
U.S. Dept. of Transportation – Federal Transit Administration		
State Pass-through Program		
Commonwealth of Virginia		
Department of Rail and Public Transportation		
FTA Section 5311 Program - Mass Transit - Operating	20.509	\$ 1,978,830
FTA Section 5311 Program - Mass Transit - Capital/Vehicle	20.509	<u>83,040</u>
		<u><u>\$ 2,061,870</u></u>

VIRGINIA REGIONAL TRANSIT

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For The Year Ended June 30, 2023

Note 1. Basis of Presentation

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

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

Note 3. Indirect Cost Rate

VRT maintains approved USDOT - FTA approved cost reimbursement direct programs.

MITCHELL, BURNS & Co., P.C.

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

To the Board of Directors
Virginia Regional Transit
Purcellville, Virginia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Virginia Regional Transit (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 27, 2023.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Leesburg, Virginia
September 27, 2023

Mitchell, Burns & Co., P.C.

MITCHELL, BURNS & Co., P.C.

CERTIFIED PUBLIC ACCOUNTANTS

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TONJI M. LEISS, CPA

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

To the Board of Directors
Virginia Regional Transit
Purcellville, Virginia

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Virginia Regional Transit's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Virginia Regional Transit's major federal programs for the year ended June 30, 2023. Virginia Regional Transit's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Virginia Regional Transit complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Virginia Regional Transit's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists.

The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Virginia Regional Transit's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Virginia Regional Transit's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Virginia Regional Transit's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Virginia Regional Transit's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

Leesburg, Virginia
September 27, 2023

Mitchell, Burns & Co., P.C.

VIRGINIA REGIONAL TRANSIT

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended June 30, 2023**

Section I – Summary of Auditor’s Results

Financial Statements:

Type of auditor’s report issued on whether the financial statements were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting

· Material weakness(es) identified:

___ yes ✓ no

· Significant deficiency(ies) identified:

___ yes ✓ no

Noncompliance material to financial statements noted:

___ yes ✓ no

Federal Awards:

Internal control over major programs

· Material weakness(es) identified:

___ yes ✓ no

· Significant deficiency(ies) identified:

___ yes ✓ no

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

Unmodified

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance section 510(a) of 2CFR.516(a):

___ yes ✓ no

Identification of major programs:

CFDA Number

Name of Federal Program Cluster

20.509

Federal Transit Administration

Dollar threshold to distinguish between type A and type B programs:

\$750,000

Auditee qualified as a low-risk auditee:

✓ yes ___ no

Section II – Financial Statement Findings

There are no current year questioned costs or prior year findings requiring follow-up.

Section III – Federal Award Findings and Questioned Costs

There are no current year questioned costs or prior year findings requiring follow-up.

Return of Organization Exempt From Income Tax

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

2022

Open to Public Inspection

A For the 2022 calendar year, or tax year beginning **JUL 1, 2022** and ending **JUN 30, 2023**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization VIRGINIA REGIONAL TRANSIT Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite PO BOX 2665 City or town, state or province, country, and ZIP or foreign postal code PURCELLVILLE, VA 20134 F Name and address of principal officer: E. BRUCE SIMMS SAME AS C ABOVE	D Employer identification number 62-1441965 E Telephone number (540) 338-7285 G Gross receipts \$ 9,359,079. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions H(c) Group exemption number
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: WWW.VATRANSIT.ORG		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		
L Year of formation: 1990		M State of legal domicile: VA

Part I Summary

	1	Briefly describe the organization's mission or most significant activities: TO COORDINATE, PROMOTE, AND PROVIDE AN EFFICIENT SYSTEM OF PUBLIC TRANSPORTATION.		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
Activities & Governance	3	Number of voting members of the governing body (Part VI, line 1a)	3	6
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	5
	5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	232
	6	Total number of volunteers (estimate if necessary)	6	5
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	55,833.
	7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.
	Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year
9		Program service revenue (Part VIII, line 2g)	5,060,868.	4,402,862.
10		Investment income (Part VIII, column (A), lines 3, 4, and 7d)	4,255,421.	4,758,717.
11		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	242,131.	40,798.
12		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	107,762.	132,756.
12		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	9,666,182.	9,335,133.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	4,798,687.	5,479,342.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b	Total fundraising expenses (Part IX, column (D), line 25)	41,798.	
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	3,510,649.	3,536,789.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	8,309,336.	9,016,131.
	19	Revenue less expenses. Subtract line 18 from line 12	1,356,846.	319,002.
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21	Total liabilities (Part X, line 26)	11,159,965.	11,672,237.
	22	Net assets or fund balances. Subtract line 21 from line 20	463,938.	657,208.
	22	Net assets or fund balances. Subtract line 21 from line 20	10,696,027.	11,015,029.

Part II Signature Block

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

Sign Here	Signature of officer E. BRUCE SIMMS, PRESIDENT	Date	
Paid Preparer Use Only	Print/Type preparer's name KARA J. DOYLE	Preparer's signature <i>Kara J. Doyle</i>	Date 11/13/23
	Firm's name MITCHELL, BURNS & CO., P.C.	Firm's EIN 54-1853459	Check if self-employed <input type="checkbox"/> PTIN P01663423
	Firm's address 110 EAST MARKET ST. #200 LEESBURG, VA 20176	Phone no. 703-777-4900	

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: VIRGINIA REGIONAL TRANSIT'S MISSION IS TO CREATE ACCESS TO MOBILITY THROUGH DIRECT PASSENGER SERVICE, TRANSIT SYSTEM MANAGEMENT AND TRANSIT RELATED SERVICES FOR THE PUBLIC.

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code:) (Expenses \$ 8,353,878. including grants of \$) (Revenue \$ 4,758,717.) THE ORGANIZATION COORDINATES, PROMOTES AND PROVIDES TRANSPORATION SERVICES TO ALL CITIZENS OF THE REGION WITH EMPHASIS ON DISABLED, ELDERLY & DISADVANTAGED RESIDENTS

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe on Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 8,353,878.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

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

Table with columns for question number, question text, and Yes/No columns. Includes rows 2a through 17 with various tax-related questions and numerical inputs.

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

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

Section A. Governing Body and Management

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

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

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

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed VA
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records
THE ORGANIZATION - (540) 338-7285
PO BOX 2665, PURCELLVILLE, VA 20134

Part VIII Statement of Revenue

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c	7,859.				
	d Related organizations	1d					
	e Government grants (contributions)	1e	4,381,003.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	14,000.				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f			4,402,862.			
Program Service Revenue	2 a <u>CONTRACT SERVCIES</u>	Business Code					
			485000	4,721,856.	4,721,856.		
	b <u>TRANSPORT MANAGEMENT S</u>		561499	36,861.	36,861.		
	c						
	d						
	e						
	f All other program service revenue						
g Total. Add lines 2a-2f			4,758,717.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			25,798.		25,798.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	6a	(i) Real				
			(ii) Personal				
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities				
			(ii) Other		15,000.		
	b Less: cost or other basis and sales expenses	7b			0.		
	c Gain or (loss)	7c			15,000.		
	d Net gain or (loss)			15,000.		15,000.	
8 a Gross income from fundraising events (not including \$ 7,859. of contributions reported on line 1c). See Part IV, line 18	8a			23,946.			
				23,946.			
b Less: direct expenses	8b						
c Net income or (loss) from fundraising events			0.				
9 a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a <u>REIMBURSEMENTS</u>	Business Code	900099	66,287.		66,287.	
	b <u>ADVERTISING SERVICE</u>		541800	55,833.	55,833.		
	c <u>OTHER</u>		900099	10,636.		10,636.	
	d All other revenue						
	e Total. Add lines 11a-11d			132,756.			
12 Total revenue. See instructions			9,335,133.	4,758,717.	55,833.	117,721.	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
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	166,911.	11,922.	151,015.	3,974.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	5,312,431.	5,043,273.	265,382.	3,776.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal	50,666.	25,333.	25,333.	
c Accounting	87,931.	18,018.	69,913.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	17,812.	16,562.	1,250.	
12 Advertising and promotion	34,048.			34,048.
13 Office expenses	210,949.	158,212.	52,737.	
14 Information technology	122,288.	116,174.	6,114.	
15 Royalties				
16 Occupancy	144,476.	117,608.	26,868.	
17 Travel	25,803.	25,803.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings				
20 Interest	7,881.	7,881.		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	445,530.	433,418.	12,112.	
23 Insurance	479,145.	474,354.	4,791.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a VEHICLE OPERATING	1,736,776.	1,736,776.		
b OTHER PERSONNEL COSTS	98,216.	93,305.	4,911.	
c OTHER FIXED CHARGES	57,876.	57,876.		
d OTHER GRANT EXPENSE	17,006.	17,006.		
e All other expenses	386.	357.	29.	
25 Total functional expenses. Add lines 1 through 24e	9,016,131.	8,353,878.	620,455.	41,798.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	5,858,691.	1	6,078,881.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	375,520.	3	386,402.
	4 Accounts receivable, net	458,841.	4	567,080.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	83,660.
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	72,750.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 10,772,020.		
	b Less: accumulated depreciation	10b 6,289,906.	4,416,961.	10c 4,482,114.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	49,952.	15	1,350.
16 Total assets. Add lines 1 through 15 (must equal line 33)	11,159,965.	16	11,672,237.	
Liabilities	17 Accounts payable and accrued expenses	443,833.	17	458,797.
	18 Grants payable		18	
	19 Deferred revenue	20,105.	19	10,370.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	188,041.
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	463,938.	26	657,208.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	10,696,027.	27	11,015,029.
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	10,696,027.	32	11,015,029.
	33 Total liabilities and net assets/fund balances	11,159,965.	33	11,672,237.

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	9,335,133.
2	Total expenses (must equal Part IX, column (A), line 25)	2	9,016,131.
3	Revenue less expenses. Subtract line 2 from line 1	3	319,002.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	10,696,027.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	11,015,029.

Part XII Financial Statements and Reporting

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	4103114.	3829498.	4687655.	5060868.	4402862.	22083997.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge	71,490.	71,490.	71,490.	71,490.	71,490.	357,450.
4 Total. Add lines 1 through 3	4174604.	3900988.	4759145.	5132358.	4474352.	22441447.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						22441447.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4	4174604.	3900988.	4759145.	5132358.	4474352.	22441447.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	45,310.	57,810.	63,561.	35,206.	25,798.	227,685.
9 Net income from unrelated business activities, whether or not the business is regularly carried on	-885.	5,112.	26,912.	26,119.	29,023.	86,281.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	10,996.	26,102.	16,754.	16,279.	76,923.	147,054.
11 Total support. Add lines 7 through 10						22902467.
12 Gross receipts from related activities, etc. (see instructions)					12 18,699,027.	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f))	14	97.99 %
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	96.26 %
16a 33 1/3% support test - 2022. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33 1/3% support test - 2021. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge ...						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources ...						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

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

19a 33 1/3% support tests - 2022. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2021. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>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.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
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)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>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.</i>		
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)? <i>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.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>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).</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
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))? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
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)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

	Yes	No
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 Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
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? <i>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.</i>		
1		
2		

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)? <i>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).</i>		
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?		
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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
2 Activities Test. Answer lines 2a and 2b below.			
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>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.</i>			
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? <i>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.</i>			
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? <i>If "Yes" or "No" provide details in Part VI.</i>			
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>			
2a			
2b			
3a			
3b			

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

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

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

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

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

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

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

Part VI

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

Horizontal lines for supplemental information input.

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2022

Name of the organization

VIRGINIA REGIONAL TRANSIT

Employer identification number

62-1441965

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

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

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

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

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

LHA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (2022)

Name of organization VIRGINIA REGIONAL TRANSIT	Employer identification number 62-1441965
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	<div style="background-color: black; width: 100%; height: 15px; margin-bottom: 5px;"></div> <div style="background-color: black; width: 100%; height: 15px; margin-bottom: 5px;"></div> <div style="background-color: black; width: 100%; height: 15px;"></div>	\$ <u>3,077,887.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	<div style="background-color: black; width: 100%; height: 15px; margin-bottom: 5px;"></div> <div style="background-color: black; width: 100%; height: 15px; margin-bottom: 5px;"></div> <div style="background-color: black; width: 100%; height: 15px;"></div>	\$ <u>532,147.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	<div style="background-color: black; width: 100%; height: 15px; margin-bottom: 5px;"></div> <div style="background-color: black; width: 100%; height: 15px; margin-bottom: 5px;"></div> <div style="background-color: black; width: 100%; height: 15px;"></div>	\$ <u>138,445.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	<div style="background-color: black; width: 100%; height: 15px; margin-bottom: 5px;"></div> <div style="background-color: black; width: 100%; height: 15px; margin-bottom: 5px;"></div> <div style="background-color: black; width: 100%; height: 15px;"></div>	\$ <u>113,026.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	<div style="background-color: black; width: 100%; height: 15px; margin-bottom: 5px;"></div> <div style="background-color: black; width: 100%; height: 15px; margin-bottom: 5px;"></div> <div style="background-color: black; width: 100%; height: 15px;"></div>	\$ <u>324,029.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px;"></div>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization VIRGINIA REGIONAL TRANSIT	Employer identification number 62-1441965
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Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

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

Name of organization VIRGINIA REGIONAL TRANSIT	Employer identification number 62-1441965
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this info. once.) \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization VIRGINIA REGIONAL TRANSIT Employer identification number 62-1441965

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions about donor property and grant fund usage.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of easements, a table for lines 2a-2d (Total number, acreage, certified historic structures, acquired after 2006), and questions about monitoring, expenses, and reporting.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include questions about reporting art and historical treasures, and a table for revenue and assets included.

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

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

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

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment _____%
 - b Permanent endowment _____%
 - c Term endowment _____%
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|---|--------|----|
| (i) Unrelated organizations | 3a(i) | |
| (ii) Related organizations | 3a(ii) | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/> | 3b | |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		353,384.		353,384.
b Buildings		4,842,446.	1,378,812.	3,463,634.
c Leasehold improvements				
d Equipment		5,462,211.	4,810,754.	651,457.
e Other		113,979.	100,340.	13,639.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				4,482,114.

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

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

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

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

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

1	Total revenue, gains, and other support per audited financial statements	1	9,406,623.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	71,490.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	71,490.
3	Subtract line 2e from line 1	3	9,335,133.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	9,335,133.

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

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

1	Total expenses and losses per audited financial statements	1	9,087,621.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	71,490.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	71,490.
3	Subtract line 2e from line 1	3	9,016,131.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	9,016,131.

Part XIII Supplemental Information.

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

PART X, LINE 2:

VRT IS A NOT-FOR-PROFIT ORGANIZATION EXEMPT FROM FEDERAL INCOME TAX UNDER IRC 509(C)(3). HOWEVER, VRT IS TAXED ON ALL INCOME FROM UNRELATED BUSINESS ACTIVITIES. VRT BELIEVES ALL OF ITS CURRENT ACTIVITIES AND EVENTS CONTINUE TO MEET THE INCOME TAX EXEMPTION CRITERIA OF THE IRC FOR A NONPROFIT ORGANIZATION. UNDER INTERNAL REVENUE SERVICE AUDIT OF VRT'S ACTIVITIES, A DIFFERING POSITION COULD RESULT IN A POSSIBLE INCOME TAX LIABILITY.

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		GOLF TOURNAMENT		NONE	(add col. (a) through col. (c))
		(event type)	(event type)	(total number)	
Revenue	1	Gross receipts	31,805.		31,805.
	2	Less: Contributions	7,859.		7,859.
	3	Gross income (line 1 minus line 2)	23,946.		23,946.
Direct Expenses	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs			
	7	Food and beverages			
	8	Entertainment			
	9	Other direct expenses	23,946.		23,946.
	10	Direct expense summary. Add lines 4 through 9 in column (d)			23,946.
	11	Net income summary. Subtract line 10 from line 3, column (d)			0.

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

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

9 Enter the state(s) in which the organization conducts gaming activities: _____
 a Is the organization licensed to conduct gaming activities in each of these states? Yes No
 b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No
 b If "Yes," explain: _____

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

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

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization

VIRGINIA REGIONAL TRANSIT

Employer identification number

62-1441965

Part I Questions Regarding Compensation

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

	Yes	No
1b		
2		
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

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

Schedule J (Form 990) 2022

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) E. BRUCE SIMMS PRESIDENT/CEO	(i)	150,706.	7,199.	17,401.	0.	28,017.	203,323.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
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	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization

VIRGINIA REGIONAL TRANSIT

Employer identification number

62-1441965

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

THE EXECUTIVE COMMITTEE REVIEWS FORM 990. THE ANNUAL FINANCIAL INFORMATION AND IRS FILINGS ARE THEN PRESENTED AT THE BOARD OF DIRECTORS MEETING FOR THEIR APPROVAL PRIOR TO SUBMISSION TO THE IRS.

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

THE CONFLICT OF INTEREST POLICY IS REVIEWED AND UPDATED ANNUALLY WITH THE BOD.

FORM 990, PART VI, SECTION B, LINE 15:

COMMITTEE OF INDEPENDENT DIRECTORS CONDUCTS SURVEYS AND STUDIES TO DETERMINE APPROPRIATE COMPETITIVE COMPENSATION FOR VRT'S CEO. THE COMMITTEE THEN CONDUCTS EVALUATION OF CEO'S PERFORMANCE BASED ON STATED PERFORMANCE CRITERIA AND MEETS TO DISCUSS THE EVALUATION.

FORM 990, PART VI, SECTION C, LINE 19:

VIRGINIA REGIONAL TRANSIT MAKES ITS GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST.

FORM 990, PART XI, LINE 2C

FINANCE COMMITTEE OVERSEES THE REVIEW OF THE ANNUAL AUDITED FINANCIAL STATEMENTS. FINANCE COMMITTEE MEETS WITH THE AUDITORS ANNUALLY TO REVIEW THE FINANCIAL RESULTS AND THEN PRESENTS THE ANNUAL AUDITED REPORT TO THE BOARD FOR REVIEW AND FINAL APPROVAL. BOARD OF DIRECTORS SELECTS AND OVERSEES THE INDEPENDENT AUDITOR.

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization **VIRGINIA REGIONAL TRANSIT** Employer identification number **62-1441965**

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
VIRGINIA RIDES - 20-8542445 P.O. BOX 2665 HILLSBORO, VA 20134	TRANSIT SERVICE	VIRGINIA	501(C)(3)	IRC 170			X

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)		X
c Gift, grant, or capital contribution from related organization(s)		X
d Loans or loan guarantees to or for related organization(s)	X	
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)	X	
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)		X
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		X
o Sharing of paid employees with related organization(s)	X	
p Reimbursement paid to related organization(s) for expenses		X
q Reimbursement paid by related organization(s) for expenses	X	
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) VIRGINIA RIDES	O	1,078,697.	LEASED STAFF TO VR
(2) VIRGINIA RIDES	Q	375,317.	ACTUAL COSTS PAID
(3) VIRGINIA RIDES	D	66,819.	MONTHLY LOAN PAYMENT
(4)			
(5)			
(6)			

Type and Entity: PRE-2018 NOL FED		DETAIL CARRYOVER SCHEDULE										
Section 382 Annual Limitation		Section 382 Carryover										
Year Originated	Original Carryover Amount	Total Amount Used	Amount Used for 06/30/19	Amount Used for 06/30/20	Amount Used for 06/30/21	Amount Used for 06/30/22	Amount Used for 06/30/23	Amount Used for	Amount Used for	Amount Used for	Amount Used for	
A	2013	7,033.	7,033.	115.	5,112.	1,806.						
B	2014	45,602.	45,602.			25,106.	20,496.					
C	2015	17,793.	17,793.				5,623.	12,170.				
D	2016	39,222.	17,853.					17,853.				
E	2017	40,250.										
F												
G												
H												
I												
J												
K												
L												
M												
N												
O												
P												
Q												
R												
S												
T												
U												
V												
W												
Detail Type	ESBC	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for
A												
B												
C												
D												
E												
F												
G												
H												
I												
J												
K												
L												
M												
N												
O												
P												
Q												
R												
S												
T												
U												
V												
W												

Form **8879-TE**

IRS e-file Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

For calendar year 2022, or fiscal year beginning JUL 1, 2022, and ending JUN 30, 2023

2022

Department of the Treasury
Internal Revenue Service

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

Name of filer

VIRGINIA REGIONAL TRANSIT

EIN or SSN

62-1441965

Name and title of officer or person subject to tax

**E. BRUCE SIMMS
PRESIDENT**

Part I Type of Return and Return Information

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

1a Form 990 check here	<input type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b _____
2a Form 990-EZ check here ...	<input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here ...	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b _____
5a Form 8868 check here	<input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b _____
6a Form 990-T check here	<input checked="" type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b <u>0.</u>
7a Form 4720 check here	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b _____
8a Form 5227 check here	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b _____
9a Form 5330 check here	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b _____
10a Form 8038-CP check here	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b _____

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

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2022 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize **MITCHELL, BURNS & CO., P.C.** to enter my PIN **77749**
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Date

Part III Certification and Authentication

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

54186377749

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2022 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature

Date

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

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

Form **8879-TE** (2022)

Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))

For calendar year 2022 or other tax year beginning **JUL 1, 2022**, and ending **JUN 30, 2023**

2022

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form990T for instructions and the latest information.
Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for
501(c)(3) Organizations Only

<p>A <input type="checkbox"/> Check box if address changed.</p> <p>B Exempt under section <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a) <input type="checkbox"/> 529A</p>	Print or Type	<p>Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.) VIRGINIA REGIONAL TRANSIT</p> <p>Number, street, and room or suite no. If a P.O. box, see instructions. PO BOX 2665</p> <p>City or town, state or province, country, and ZIP or foreign postal code PURCELLVILLE, VA 20134</p>	<p>D Employer identification number 62-1441965</p> <p>E Group exemption number (see instructions)</p> <p>F <input type="checkbox"/> Check box if an amended return.</p>
<p>C Book value of all assets at end of year 11,672,237.</p>			

G Check organization type 501(c) corporation 501(c) trust 401(a) trust Other trust State college/university

H Check if filing only to Claim credit from Form 8941 Claim a refund shown on Form 2439

I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation

J Enter the number of attached Schedules A (Form 990-T) **1**

K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? Yes No
If "Yes," enter the name and identifying number of the parent corporation.

L The books are in care of **THE ORGANIZATION** Telephone number **(540) 338-7285**

Part I Total Unrelated Business Taxable Income

1 Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	1	30,023.
2 Reserved	2	
3 Add lines 1 and 2	3	30,023.
4 Charitable contributions (see instructions for limitation rules)	4	0.
5 Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	5	30,023.
6 Deduction for net operating loss. See instructions STATEMENT 1	6	30,023.
7 Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	7	
8 Specific deduction (generally \$1,000, but see instructions for exceptions)	8	1,000.
9 Trusts. Section 199A deduction. See instructions	9	
10 Total deductions. Add lines 8 and 9	10	1,000.
11 Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero	11	0.

Part II Tax Computation

1 Organizations taxable as corporations. Multiply Part I, line 11 by 21% (0.21)	1	0.
2 Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on Part I, line 11 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	2	
3 Proxy tax. See instructions	3	
4 Other tax amounts. See instructions	4	
5 Alternative minimum tax (trusts only)	5	
6 Tax on noncompliant facility income. See instructions	6	
7 Total. Add lines 3 through 6 to line 1 or 2, whichever applies	7	0.

LHA For Paperwork Reduction Act Notice, see instructions.

Part III Tax and Payments

1a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	1a		
b	Other credits (see instructions)	1b		
c	General business credit. Attach Form 3800 (see instructions)	1c		
d	Credit for prior year minimum tax (attach Form 8801 or 8827)	1d		
e	Total credits. Add lines 1a through 1d	1e		
2	Subtract line 1e from Part II, line 7	2		0.
3	Other amounts due. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach statement)	3		
4	Total tax. Add lines 2 and 3 (see instructions). <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter tax amount here	4		0.
5	Current net 965 tax liability paid from Form 965-A, Part II, column (k)	5		0.
6a	Payments: A 2021 overpayment credited to 2022	6a		
b	2022 estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/>	6b		
c	Tax deposited with Form 8868	6c		
d	Foreign organizations: Tax paid or withheld at source (see instructions)	6d		
e	Backup withholding (see instructions)	6e		
f	Credit for small employer health insurance premiums (attach Form 8941)	6f		
g	Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other Total	6g		
7	Total payments. Add lines 6a through 6g	7		
8	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	8		
9	Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed	9		
10	Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid	10		
11	Enter the amount of line 10 you want: Credited to 2023 estimated tax Refunded	11		

Part IV Statements Regarding Certain Activities and Other Information (see instructions)

1	At any time during the 2022 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here	Yes	No
2	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		X
3	Enter the amount of tax-exempt interest received or accrued during the tax year \$		
4	Enter available pre-2018 NOL carryovers here \$ 91,642. Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.		
5	Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.		
	Business Activity Code		
	Available post-2017 NOL carryover		
	\$		
	\$		
6a	Did the organization change its method of accounting? (see instructions)		X
b	If 6a is "Yes," has the organization described the change on Form 990, 990-EZ, 990-PF, or Form 1128? If "No," explain in Part V		

Part V Supplemental Information

Provide the explanation required by Part IV, line 6b. Also, provide any other additional information. See instructions.

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

Sign Here

Signature of officer: _____ Date: _____ Title: **PRESIDENT**

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

Paid Preparer Use Only

Print/Type preparer's name: **KARA J. DOYLE** Preparer's signature: *Kara J. Doyle* Date: **11/13/23** Check if self-employed PTIN: **P01663423**

Firm's name: **MITCHELL, BURNS & CO., P.C.** Firm's EIN: **54-1853459**

Firm's address: **110 EAST MARKET ST. #200 LEESBURG, VA 20176** Phone no.: **703-777-4900**

FORM 990-T PRE 2018 NOL SCHEDULE STATEMENT 1

PRE-2018 NOL CARRY FORWARD FROM PRIOR YEAR 91,642.
 PRE-2018 NOL DEDUCTION INCLUDED IN PART I, LINE 6 30,023.

SCHEDULE A PORTION OF PRE-2018 NOL	
SCHEDULE A ENTITY	SCHEDULE A SHARE
1	0.

TOTAL SCHEDULE A SHARE OF PRE-2018 NOL	0.
NET OPERATING DEDUCTION	30,023.
BALANCE AFTER PRE-2018 NOL DEDUCTION	0.
EXPIRING NET OPERATING LOSSES	0.
CARRY FORWARD OF NET OPERATING LOSS	61,619.

FORM 990-T PRE-2018 NET OPERATING LOSS DEDUCTION STATEMENT 2

TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
09/30/14	7,033.	7,033.	0.	0.
06/30/15	45,602.	45,602.	0.	0.
06/30/16	17,793.	5,623.	12,170.	12,170.
06/30/17	39,222.	0.	39,222.	39,222.
06/30/18	40,250.	0.	40,250.	40,250.
NOL CARRYOVER AVAILABLE THIS YEAR			91,642.	91,642.

**SCHEDULE A
(Form 990-T)**

Department of the Treasury
Internal Revenue Service

**Unrelated Business Taxable Income
From an Unrelated Trade or Business**

Go to www.irs.gov/Form990T for instructions and the latest information.
Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

1
OMB No. 1545-0047

2022

Open to Public Inspection for
501(c)(3) Organizations Only

A Name of the organization VIRGINIA REGIONAL TRANSIT	B Employer identification number 62-1441965
C Unrelated business activity code (see instructions) 541800	D Sequence: 1 of 1

E Describe the unrelated trade or business **THE ORGANIZATION SELLS ADVERTISING ON BUSES**

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales				
b Less returns and allowances	c Balance			
2 Cost of goods sold (Part III, line 8)	1c			
3 Gross profit. Subtract line 2 from line 1c	2			
4 a Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions	3			
b Net gain (loss) (Form 4797) (attach Form 4797). See instructions	4a			
c Capital loss deduction for trusts	4b			
5 Income (loss) from a partnership or an S corporation (attach statement)	4c			
6 Rent income (Part IV)	5			
7 Unrelated debt-financed income (Part V)	6			
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI)	7			
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	8			
10 Exploited exempt activity income (Part VIII)	9			
11 Advertising income (Part IX)	10			
12 Other income (see instructions; attach statement) STMT 3	11	55,833.		55,833.
13 Total. Combine lines 3 through 12	12	55,833.		55,833.

Part II **Deductions Not Taken Elsewhere** See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income

1 Compensation of officers, directors, and trustees (Part X)				
2 Salaries and wages	1			4,862.
3 Repairs and maintenance	2			
4 Bad debts	3			
5 Interest (attach statement). See instructions	4			
6 Taxes and licenses	5			
7 Depreciation (attach Form 4562). See instructions	6	7		
8 Less depreciation claimed in Part III and elsewhere on return	7	8a		8b
9 Depletion	8			
10 Contributions to deferred compensation plans	9			
11 Employee benefit programs	10			1,301.
12 Excess exempt expenses (Part VIII)	11			
13 Excess readership costs (Part IX)	12			
14 Other deductions (attach statement) SEE STATEMENT 4	13			19,647.
15 Total deductions. Add lines 1 through 14	14			25,810.
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	15			30,023.
17 Deduction for net operating loss. See instructions	16			0.
18 Unrelated business taxable income. Subtract line 17 from line 16	17			30,023.

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2022

Part III Cost of Goods Sold Enter method of inventory valuation

1 Inventory at beginning of year	1	
2 Purchases	2	
3 Cost of labor	3	
4 Additional section 263A costs (attach statement)	4	
5 Other costs (attach statement)	5	
6 Total. Add lines 1 through 5	6	
7 Inventory at end of year	7	
8 Cost of goods sold. Subtract line 7 from line 6. Enter here and in Part I, line 2	8	
9 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? <input type="checkbox"/> Yes <input type="checkbox"/> No		

Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)

1 Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.

A _____

B _____

C _____

D _____

	A	B	C	D
2 Rent received or accrued				
a From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)				
b From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)				
c Total rents received or accrued by property. Add lines 2a and 2b, columns A through D				
3 Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A)				0.
4 Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)				
5 Total deductions. Add line 4 columns A through D. Enter here and on Part I, line 6, column (B)				0.

Part V Unrelated Debt-Financed Income (see instructions)

1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.

A _____

B _____

C _____

D _____

	A	B	C	D
2 Gross income from or allocable to debt-financed property				
3 Deductions directly connected with or allocable to debt-financed property				
a Straight line depreciation (attach statement)				
b Other deductions (attach statement)				
c Total deductions (add lines 3a and 3b, columns A through D)				
4 Amount of average acquisition debt on or allocable to debt-financed property (attach statement)				
5 Average adjusted basis of or allocable to debt-financed property (attach statement)				
6 Divide line 4 by line 5	%	%	%	%
7 Gross income reportable. Multiply line 2 by line 6				
8 Total gross income (add line 7, columns A through D). Enter here and on Part I, line 7, column (A)				0.
9 Allocable deductions. Multiply line 3c by line 6				
10 Total allocable deductions. Add line 9, columns A through D. Enter here and on Part I, line 7, column (B)				0.
11 Total dividends-received deductions included in line 10				0.

Part VI Interest, Annuities, Royalties, and Rents from Controlled Organizations (see instructions)

		Exempt Controlled Organizations			
1. Name of controlled organization	2. Employer identification number	3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					
Nonexempt Controlled Organizations					
7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10	
(1)					
(2)					
(3)					
(4)					
			Add columns 5 and 10. Enter here and on Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)	
Totals			0.	0.	

Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add cols 3 and 4)
(1)				
(2)				
(3)				
(4)				
		Add amounts in column 2. Enter here and on Part I, line 9, column (A)		Add amounts in column 5. Enter here and on Part I, line 9, column (B)
Totals		0.		0.

Part VIII Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1	Description of exploited activity: _____		
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	2	
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	3	
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7	4	
5	Gross income from activity that is not unrelated business income	5	
6	Expenses attributable to income entered on line 5	6	
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12	7	

FORM 990-T (A)

OTHER INCOME

STATEMENT 3

DESCRIPTION

AMOUNT

BUS ADVERTISING

55,833.

TOTAL TO SCHEDULE A, PART I, LINE 12

55,833.

FORM 990-T (A)

OTHER DEDUCTIONS

STATEMENT 4

DESCRIPTION

AMOUNT

COMMISSIONS

15,312.

ADMINISTRATION - SUPPLIES & OTHER

4,335.

TOTAL TO SCHEDULE A, PART II, LINE 14

19,647.

Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form4562 for instructions and the latest information.

Attach to your tax return.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

VIRGINIA REGIONAL TRANSIT

FORM 990 PAGE 10

62-1441965

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

1	Maximum amount (see instructions)	1	1,080,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	2,700,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2021 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2023. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	458,612.

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2022	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B - Assets Placed in Service During 2022 Tax Year Using the General Depreciation System

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

Section C - Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	458,612.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? Yes No 24b If "Yes," is the evidence written? Yes No

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation deduction, (i) Elected section 179 cost. Includes rows 25-29.

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

Table with 6 columns: (a) Vehicle, (b) Vehicle, (c) Vehicle, (d) Vehicle, (e) Vehicle, (f) Vehicle. Includes rows 30-36.

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons.

Table with 2 columns: Yes, No. Includes rows 37-41.

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

Table with 6 columns: (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year. Includes rows 42-44.

CLARKE COUNTY FY 2025 BUDGET

Cash Grant Request

Use this form to request a cash grant from the Board of Supervisors for the next fiscal year. Call Nancy Warczyglowa @ 540-955-6170 with questions.

Agency Name: NW Works, Inc.

Contact (name, phone, and email): Carly Stoliker, Director of Development, 540-313-9401, cstoliker@nwworks.com

CASH GRANT:

Amount Requesting FY 25: \$5,250

Total clients served in FY 23: 153 Number from Clarke: 8 (60% increase)

Please attach a copy of your most recent audited financial statements, including balance sheet and income/expense statement, the most recent form 990 and any additional information you feel is important.

JUSTIFICATION **Please justify your request as succinctly, factually, and legibly as possible, and include all of the applicable information that is being requested.**

Dear Clarke County Board of Supervisors,

Thank you for your unwavering support of residents living with disabilities in the Northern Shenandoah Valley. With your support of the NW Works Garden over the past year, we have been able to grow and donate over 104 pounds of produce to the Knights of Columbus Food Pantry in Winchester, VA, and FISH of Clarke County. Over the course of FY23, we provided disability services to 8 Clarke County residents and partnered with FISH of Clarke County to provide fresh produce to 80 households in Clarke County. We are on track to surpass our goals for the garden and look forward to continuing to maximize the yield and increase the accessibility of the garden. We have secured enough financial resources to meet our current goals for the garden. We are excited to continue sharing our progress and impact with you in this space.

For FY25, NW Works is requesting \$5,250 in General Operating Funds to support other areas of the organization to continue serving Clarke County residents with disabilities and the community at large. Programs at NW Works that Clarke County residents with disabilities can benefit from include Individual Supported Employment, Group Supported Employment, Day Support Services, AbilityOne contracts, Career Services and Business Services. All of our services are focused on empowerment through employment and helping the individuals we serve maximize their independence and confidence in their abilities.

Clients in our Individual Supported Employment (ISE) program are supported in selecting, securing, and sustaining employment within the community, and they are trained and assisted by Vocational Rehabilitation Specialists until they achieve their career goals. In collaboration with the Department for Aging and Rehabilitative Services (DARS), the individual and their Vocational Rehabilitation Specialist work with a Vocational Counselor to identify the amount of assistance needed to learn job tasks and meet their employer's expectations. Hours for this program are flexible to meet the needs of the individual and the employer. Once an individual and their support team (which includes the employer, employment service coordinator, case managers, family members, and advocates) determine that an

individual can complete the essential functions of their job, long-term follow-along support may be provided to ensure ongoing success, or the client may phase out of services.

Clients participating in Group Supported Employment work at a number of integrated community settings alongside several NW Works employees providing support as needed. NW Works clients fulfill contracts with small and large businesses in the region like Trex Company and Axalta, completing production line tasks, product assembly, and other group assignments. The individuals that are part of this work have been selected based on their skills and accomplishments prior to their work exposure. They are supervised by Vocational Rehabilitation Specialists, but can generally complete tasks without support. Sometimes, they need reminders, breaks to regroup and decompress, or accommodations that nondisabled employees may not need. The Vocational Rehabilitation Specialist serves as an advocate if clients are unable to express that they need help or a break.

Day Support Services are provided as stand-alone services or in coordination with incremental employment for those of our clients who are not oriented for full time employment, whether that be because they choose not to work, are not ready to work, or other reasons relating to their disability, and to Business Services clients when work is not available. During this day program, our team of highly trained, dedicated staff work to broaden our clients' strengths and skills through a personalized, goal-based structure. They also attend community outings, engaging in recreational and leisure activities, or volunteer at local organizations through our Community Engagement Program. Some clients choose to work part time and participate in Day Support part time, so options are available to meet every individual's goals.

The AbilityOne® Program is among the largest sources of employment in the United States for individuals who are blind or have significant disabilities. Established in 1938, the program is administered by the U.S. AbilityOne Commission®, an independent Federal agency (whose statutory name is the Committee for Purchase from People Who Are Blind or Severely Disabled). The Commission has designated National Industries for the Blind and SourceAmerica® as the central nonprofit agencies facilitating the program. NW Works is a proud partner of AbilityOne, and currently serves 18 government client workers across eight AbilityOne sites in three states.

The Career Services Program at NW Works provides eligible families with children under 18 with monthly employment assistance to help meet their basic needs. Career Services operates as an extension of the federal Temporary Assistance for Needy Families (TANF) Program by providing resume building, mock interviews, job search help, functioning email addresses, job readiness training, and more to prepare TANF recipients for jobs and careers so they can provide for their families long-term.

Our in-house production is managed by our Business Services department, which handles contracts with local vendors to meet their business needs. In this department, adults with disabilities and people with other barriers to employment work on our production line or assemble kits for our eight business contracts, which include SouthernCarlson, Rubbermaid, HP Hood, Riviana Pasta, Trex Company, and more.

With your support over the next year, we will be able to implement or expand the following programs to serve Clarke County better and more broadly:

- **Implement Direct Access Community Engagement:** Funds can be used to support fleet vehicle maintenance and transportation expenses for Direct Access, where NW Works staff pick up individuals with disabilities directly from their homes for volunteer engagement opportunities in the community. This service will be monumental for those facing transportation barriers;

- **Expansion of Group Day:** With more Medicaid Waivers being assigned to residents of Northern Shenandoah Valley, eligibility for our programs will increase. For those unable to acquire Medicaid Waiver, general operating funds help us support individuals from Clarke and the community at large who do not have a funding source for services. Our goal is to never deny services to an individual in need;
- **Expand Skill-Based Learning:** Funding can be used for supplies and tools for skill-based learning, which includes culinary exercises, wood turning, and other foundational skills for confidence building and job readiness.
- **Expand Benefits Planning:** As individuals move towards part and full-time employment, funds can be used to support Benefits Planning for individuals without authorizations, to help them calculate how often and how long they can work without jeopardizing their government benefits.
- **Transportation:** Funds can be used to support maintenance and repairs of fleet vehicles, which are used for Community Engagement/Direct Access, and transportation to job sites.

The items listed above are integral steps in ensuring disabled residents in the Northern Shenandoah Valley have access to job readiness experiences, confidence building exercises, and opportunities to engage in the community to help prepare them for employment and independence. Funding from Clarke County will help fill in the gaps where funding currently does not exist for supporting newer initiatives, or individuals without a funding source.

We are also looking at opportunities for Clarke County residents to learn about and be referred to NW Works for services. This could include strengthening relationships between Clarke County DSS and NW Works for TANF (Temporary Assistance for Needy Families) and Disability Services, or even establishing a Pre-Employment Transition Services Program in Clarke County Schools for disabled students.

Thank you for the opportunity to submit this request. We look forward to continuing our partnership with Clarke County and are hopeful that this request presents an opportunity to better serve our existing clients, and to reach other disabled individuals in need of our services in Clarke County and beyond.

In gratitude,

Carly Stoliker
Director of Development
NW Works, Inc.

Government Contribution Amounts for FY23 and FY24		
Approved		
	Fiscal Year	Amount
Frederick County Government	2024	\$52,531.00
Clarke County Government	2024	\$5,000.00

Requested

Name		Amount
Frederick County Government	2025	\$55,000.00
Warren County Government	2025	\$10,000.00
Clarke County Government	2025	\$5,250.00

Total Clients Served in FY 23: 116

Clients from Clarke: 16

Justification

The Lord Fairfax Soil and Water Conservation District has been serving Clarke County since 1944. The importance of the activities listed below is heightened by the present Chesapeake Bay Clean-up and the large role which Lord Fairfax plays in it. The Lord Fairfax District has been identified as one of Virginia's "key" districts due to our abundance of agriculture and the North Fork, South Fork and mainstem of the Shenandoah River running through our jurisdiction. With the new 2028 Bay clean-up deadline and the considerable actions still needed (2022 state-of-the-Bay ratings at only a D+), our staff is doubling down on recruiting more eligible producers for our cost-share programs and making sure that approved projects are carried out correctly. District workload largely includes the promotion and implementation of agricultural and urban best management practices and planning education activities.

We would not be able to provide various District programs without the support from the County. The cost share funds the District receives through the State are exclusively used for approved conservation projects. LFSWCD does receive a portion of funds from the state to help pay for conservation staff salaries, however the funds we receive from the localities we serve are used to help cover operations costs. Locality funds are used for support staff salaries, office equipment and supplies, field equipment and supplies, vehicle maintenance for farm visits – Everything LFSWCD needs to facilitate the cost-share program. In addition to the operations costs, all our education and outreach is funded primarily through locality funds. This includes adult and student workshops, the Dominion Energy Envirothon, cost-share outreach information sessions and materials, LFSWCD local scholarships, summer camps and more.

With an increase in cost-share and a greater demand for conservation projects, LFSWCD is requesting \$12,100 from Clarke County. LFSWCD has increased this request by 10% from the previous year's request to match current inflation rates and the demand for our services. Last year, District operations costs totaled \$129,420.51.

Virginia Agricultural BMP Cost Share

The Virginia Agricultural Best Management Practice (BMP) Cost-Share Program provides landowners and producers with technical assistance and financial support to implement conservation practices that improve water quality and soil health on their operations. The program focuses on non-point source pollution, such as livestock access to streams and management of nutrients and erosion on cropland. Over the last three years the district has seen a three-fold increase in the amount of cost share available to producers throughout the state of Virginia. Producers are keeping the technical staff busy with requests for field visits to determine the eligibility of their operation or farm for assistance.

In FY 2023, LFSWCD approved 1,010 acres of cover crops, 3 acres of forest establishment, 561.5 acres of improved grazing land management, 58 acres of row crops fields converted to hay or pasture ground and 15,540 linear feet of stream protected through livestock exclusion fencing in Clarke County. These FY2023 practices account for a combined total of \$536,305.93 worth of cost share for Clarke County

farmers and producers. Much of the approved work from last program year has already been completed, but there are still practices under construction. We continue to oversee these projects and work with the participants to complete their active conservation practices that were approved in previous fiscal years. It often takes more than one fiscal year to bring larger projects, such as stream exclusion projects and animal waste management structures, to completion due to the sheer size of the project and the involvement of multiple contractors and private engineers.

The current program year saw yet another record high amount of cost-share funding, with \$5.5 million available for interested producers within our District. So far in PY2024, LFSWCD has approved over \$135,000 in cost-share for agriculture producers in Clarke County. Over the remainder of FY2024 we anticipate approving additional cost share dollars for Clarke County producers looking to install a variety of conservation practices, including more stream exclusion fencing and large animal waste and feeding structures.

Virginia Conservation Assistance Program (VCAP)

The District's urban cost-share program, the Virginia Conservation Assistance Program (VCAP), continues to provide technical and financial assistance to urban areas to treat stormwater at its source and conserve our local water supply. The District has been performing outreach to promote the program to those eligible to participate: private homeowners, businesses, municipalities, schools, and non-profits in Clarke County. The District has continued to increase outreach about the program, leading to greater participation. Staff continues to provide technical and financial assistance to those interested in treating stormwater runoff.

Conservation Easements

The District continues to hold 437.6 acres in conservation easements in Clarke County.

Education and Information

The District supports a number of education and information activities for youth and adults. The District continues to partner with many schools and organizations to provide programming in Clarke County.

LFSWCD was invited to participate in two annual events at Powhatan School, the 4th Grade Conservation Day and the Wetlands Field Day for all 3rd graders in Clarke County. LFSWCD staff led stations on collecting and identifying macroinvertebrates, wetland soil exploration and wildlife habitat games.

LFSWCD staff attended the Clarke County Farm Bureau Annual Meeting and presented information about our cost-share programs. LFSWCD staff also led various programs on soil health and conservation at Blandy Farms and local Garden Club.

The Annual Awards Luncheon, where LFSWCD recognizes local conservation leaders was held in Shenandoah County in November 2023. The LFSWCD Board and staff recognized award winners from across our jurisdiction, including Clarke County. Windfall Farm, owned and operated by Justin MacKay-Smith was awarded the Clarke County District Farm Award.



722-B East Queen Street
Strasburg, VA 22657
(540) 465-2424, Ext. 5
www.lfswcd.org

January 23, 2024

Ms. Nancy Warczyglowa, Accountant
Clarke Co. Department of Joint Administrative Services
524 Westwood Road
Berryville, VA 22611

Dear Administrative Services Team:

The Lord Fairfax Soil and Water Conservation District (LFSWCD) hereby submits a budget request for the 2024-2025 fiscal year in the amount of \$12,100. This amount is an increase of ten percent from our FY24 request. We are asking for an increase from all localities that we serve to cover increasing operation costs. The funding received from Clarke County is essential to LFSWCD providing the popular cost-share programs, education opportunities and technical assistance for local landowners.

You will find among the attached "Justifications" that the LFSWCD:

- Actively administers a growing Virginia Conservation Assistance Program to mitigate the negative impact of storm water in Clarke County;
- Positively impacted approximately 1,700 Clarke County farmland acres in FY 2023 through the Virginia Agricultural BMP Cost Share program, and continues to provide assistance to many producers.
- Maintained conservation easement acres in Clarke County, and
- Carried out various education opportunities and recognition programs, benefiting both Clarke County adults and students (K-12).

We look forward to attending your upcoming budget hearing and answering any questions you or the Board of Supervisors might have regarding this budget request.

We appreciate the opportunity of working with Clarke County and look forward to assisting you with your conservation needs. If you have any questions regarding this budget item, please call us at (540) 465.2424, ext. 5.

Sincerely,

Joan Comanor
Chairwoman, Board of Directors

Enclosures



County of Clarke, Virginia
Department of Joint Administrative Services

December 1, 2023

The Clarke County Board of Supervisors will be establishing a budget this spring to cover the period from July 1, 2024 to June 30, 2025. To be considered, please submit all the information requested in this letter by Monday, January 29, 2024, via e-mail to nwarczyglowa@clarkecounty.gov and bbennett@clarkecounty.gov .

The following information is requested:

1. The most recent audited financial statements, including balance sheet and income/expense statement. **enclosed**
2. A copy of the most recent federal form 990 or a signed letter stating a form 990 is not required. **enclosed**
3. If the funding request is based on a formula, a statement of the method and data sources for this formula. **n/a**
4. A listing of approved contribution amounts from all local governments for the current year, as well as amounts requested for the upcoming year from all local governments, including Clarke County. **enclosed**
5. Information that helps the Board of Supervisors understand the volume of services provided to the citizens of Clarke County. **enclosed**
6. A history of salary and benefit increases granted to your agency staff for each of the last three years. **enclosed**
7. An e-mail address for future budget correspondence. sarah.fleming@lfsxcd.org
Administrative Specialist and shlnbrg@yahoo.com Stephanie Shillingburg, Treasurer

This information must be submitted in electronic form (PDF or similar) to the following e-mail addresses: nwarczyglowa@clarkecounty.gov and bbennett@clarkecounty.gov. Email size is limited to 30 MB.

Please contact me at (540) 955-6170 with any questions. Thank you for your cooperation.

Sincerely,

Nancy Warczyglowa
Accountant

Emily Johnson, Accountant (540) 955-6156
Melissa Fox, Accounts Payable Specialist (540) 955-6171

Nancy Warczyglowa, Accountant (540) 955-6170
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LORD FAIRFAX SOIL AND WATER CONSERVATION DISTRICT
STATEMENTS OF CASH RECEIPTS AND DISBURSEMENTS
WITH SUPPLEMENTARY SCHEDULE

YEARS ENDED JUNE 30, 2021 and 2020
(With Independent Auditors' Report Thereon)

LORD FAIRFAX SOIL AND WATER CONSERVATION DISTRICT

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Independent Auditors' Report

**Division of Soil and Water Conservation
Department of Conservation and Recreation
Commonwealth of Virginia
Richmond, Virginia**

We have audited the accompanying statements of cash receipts and disbursements of the Lord Fairfax Soil and Water Conservation District for the years ended June 30, 2021 and 2020, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting described in Note 1; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash receipts and disbursements of the Lord Fairfax Soil and Water Conservation District for the years ended June 30, 2021 and 2020, in accordance with the cash basis of accounting as described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

Other Matter

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supporting schedule of cash disbursements on page 7 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supporting schedule of cash disbursements is fairly stated in all material respects in relation to the financial statements as a whole.

Robinson, Farmer, Cox, Associates

Charlottesville, Virginia
February 21, 2022

- Financial Statements -

LORD FAIRFAX SOIL AND WATER CONSERVATION DISTRICT

Statement of Cash Receipts and Disbursements
Year Ended June 30, 2021

	<u>Balance July 1, 2020</u>	<u>Transfers</u>	<u>Receipts</u>	<u>Disburse- ments</u>	<u>Balance June 30, 2021</u>
Local sources:					
Local governments	\$ 39,745	\$ (39,745)	\$ 48,750	\$ 23,742	\$ 25,008
Interest	597	(597)	908	-	908
Other	513,256	47,242	2,995	3,994	559,499
Total local sources	<u>\$ 553,598</u>	<u>\$ 6,900</u>	<u>\$ 52,653</u>	<u>\$ 27,736</u>	<u>\$ 585,415</u>
Federal sources:					
Other	\$ 3,527	\$ -	\$ -	\$ 187	\$ 3,340
Total federal sources	<u>\$ 3,527</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 187</u>	<u>\$ 3,340</u>
State sources:					
DCR - Cost Share	\$ 1,946,438	\$ -	\$ 2,189,342	\$ 1,289,305	\$ 2,846,475
DCR - Operating funds	159,874	(150,900)	153,839	82,094	80,719
DCR - Tech assistance	387,283	151,133	250,425	328,594	460,247
Other	20,043	(7,133)	6,000	3,000	15,910
Total state sources	<u>\$ 2,513,638</u>	<u>\$ (6,900)</u>	<u>\$ 2,599,606</u>	<u>\$ 1,702,993</u>	<u>\$ 3,403,351</u>
Total all sources	<u><u>\$ 3,070,763</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2,652,259</u></u>	<u><u>\$ 1,730,916</u></u>	<u><u>\$ 3,992,106</u></u>

The accompanying notes are an integral part of this financial statement.

LORD FAIRFAX SOIL AND WATER CONSERVATION DISTRICT

Statement of Cash Receipts and Disbursements
Year Ended June 30, 2020

	<u>Balance</u> <u>July 1,</u> <u>2019</u>	<u>Transfers</u>	<u>Receipts</u>	<u>Disburse-</u> <u>ments</u>	<u>Balance</u> <u>June 30,</u> <u>2020</u>
Local sources:					
Local governments	\$ 16,601	\$ -	\$ 43,250	\$ 20,106	\$ 39,745
Interest	1,066	(1,172)	703	-	597
Other	538,699	32,171	8,479	66,093	513,256
Total local sources	\$ 556,366	\$ 30,999	\$ 52,432	\$ 86,199	\$ 553,598
Federal sources:					
Other	\$ 14,942	\$ -	\$ -	\$ 11,415	\$ 3,527
Total federal sources	\$ 14,942	\$ -	\$ -	\$ 11,415	\$ 3,527
State sources:					
DCR - Cost Share	\$ 2,651,684	\$ (123,841)	\$ 1,688,875	\$ 2,270,280	\$ 1,946,438
DCR - Operating funds	255,791	(139,086)	153,201	110,032	159,874
DCR - Tech assistance	(206,497)	259,872	574,290	240,382	387,283
Other	44,836	(27,944)	6,512	3,361	20,043
Total state sources	\$ 2,745,814	\$ (30,999)	\$ 2,422,878	\$ 2,624,055	\$ 2,513,638
Total all sources	\$ 3,317,122	\$ -	\$ 2,475,310	\$ 2,721,669	\$ 3,070,763

The accompanying notes are an integral part of this financial statement.

LORD FAIRFAX SOIL AND WATER CONSERVATION DISTRICT

Notes to Financial Statements
Years Ended June 30, 2021 and 2020

Note 1—Summary of Significant Accounting Policies:

A. Organization

The Lord Fairfax Soil and Water Conservation District (the District) is a separate legal entity responsible under state law for conservation work within its boundaries. The District's purposes are to focus attention on land, water and related resource problems; to develop programs for solving the problems; and to enlist and coordinate assistance from all public and private sources for carrying out program objectives.

The Division of Soil and Water Conservation, primarily through the Commonwealth of Virginia Department of Conservation and Recreation, provides financial, administrative and technical assistance to each of Virginia's 47 soil and water conservation districts. The districts are funded primarily through local government appropriations, fundraising projects and state, federal and private grants.

B. Basis of Accounting

As prescribed by the Commonwealth of Virginia Department of Conservation and Recreation, the statements of cash receipts and disbursements of the District have been prepared on the cash basis of accounting, whereby receipts are recognized when cash is received rather than when revenue is earned, and disbursements are recognized when cash is paid rather than when the obligation is incurred. Consequently, the statements of cash receipts and disbursements are not intended to present the results of operations in conformity with generally accepted accounting principles.

C. Retirement Plan

Certain full-time permanent employees of the District are eligible for benefits in the event of retirement, death or disability under the State administered Virginia Retirement System (VRS), a defined benefit pension plan. The contribution costs are included in the accompanying financial statements and District employees are included in Shenandoah County's VRS participation.

Note 2—Deposits:

Deposits with banks are covered by the Federal Deposit Insurance Corporation (FDIC) and collateralized in accordance with the Virginia Security for Public Deposits Act (the "Act") Section 2.2-4400 et. seq. of the Code of Virginia. Under the Act, banks and savings institutions holding public deposits in excess of the amount insured by the FDIC must pledge collateral to the Commonwealth of Virginia Treasury Board. Financial Institutions may choose between two collateralization methodologies and depending upon that choice, will pledge collateral that ranges in the amounts from 50% to 130% of excess deposits. Accordingly, all deposits are considered fully collateralized.

LORD FAIRFAX SOIL AND WATER CONSERVATION DISTRICT

Notes to Financial Statements
Years Ended June 30, 2021 and 2020 (Continued)

Note 3—Contingencies:

The District receives grant funds from various programs, principally from the U.S. Government and the Commonwealth of Virginia, for conservation. Expenditures from certain grant funds are subject to audit by the grantor, and the District is contingently liable to refund amounts received in excess of allowable expenditures. In the opinion of the District's management, future expenditures disallowed by grantors, if any, would be immaterial.

Note 4—Subsequent Events:

In December 2019, a novel strain of coronavirus disease ("COVID-19") was first reported in Wuhan, China. Less than four months later, on March 11, 2020, the World Health Organization declared COVID-19 a pandemic. Depending on future developments, including the duration, spread and intensity of the pandemic, all of which are uncertain and difficult to predict considering the rapidly evolving landscape, the disease could have a material adverse effect on the District's future business, results of operations, financial condition, and cash flows.

- Supplementary Information -

LORD FAIRFAX SOIL AND WATER CONSERVATION DISTRICT

Schedule of Cash Disbursements
Years Ended June 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Personnel costs	\$ 399,974	\$ 368,742
District operations	298,469	770,270
Cost share/CREP	<u>1,032,473</u>	<u>1,582,657</u>
 Total	 <u>\$ 1,730,916</u>	 <u>\$ 2,721,669</u>

January 23, 2024

Nancy Warczyglowa, Accountant
Clarke County Virginia Dept. of Joint Administrative Services
317 W. Main St, Suite B,
Berryville, VA 22611
nwarczyglowa@clarkecounty.gov

RE: Federal Form 990

All,

This letter is in response to the request of the Federal 990 Form. Districts are not required to file the Federal 990 Form as they are political subdivisions of the Commonwealth of Virginia. Districts are exempt by the state statute and need not file.

If you have any further questions, please contact our office.

Sincerely,



Sarah R. Fleming
LFSWCD Administrative Specialist, Assistant Treasurer
sarah.fleming@lfsxcd.org
540-465-2424 ext. 101

Local Government Funding

The Lord Fairfax Soil & Water Conservation District serves the Counties of Clarke, Shenandoah, Frederick, and Warren as well as the City of Winchester.

Locality:	FY24 Requested Funding	FY24 ACTUAL Funding	FY25 Requested Funding
Clarke County	\$11,000.00	\$ 9,500.00	\$12,100.00
Shenandoah County	\$20,000.00	\$20,000.00	\$22,000.00
Frederick County	\$12,650.00	\$12,650.00	\$15,000.00
Warren County	\$16,500.00	\$15,000.00	\$18,150.00
City of Winchester	\$11,000.00	\$11,000.00	\$12,100.00

Total Clients Served in FY 23: 116

Clients from Clarke: 16

Justification

The Lord Fairfax Soil and Water Conservation District has been serving Clarke County since 1944. The importance of the activities listed below is heightened by the present Chesapeake Bay Clean-up and the large role which Lord Fairfax plays in it. The Lord Fairfax District has been identified as one of Virginia's "key" districts due to our abundance of agriculture and the North Fork, South Fork and mainstem of the Shenandoah River running through our jurisdiction. With the new 2028 Bay clean-up deadline and the considerable actions still needed (2022 state-of-the-Bay ratings at only a D+), our staff is doubling down on recruiting more eligible producers for our cost-share programs and making sure that approved projects are carried out correctly. District workload largely includes the promotion and implementation of agricultural and urban best management practices and planning education activities.

We would not be able to provide various District programs without the support from the County. The cost share funds the District receives through the State are exclusively used for approved conservation projects. LFSWCD does receive a portion of funds from the state to help pay for conservation staff salaries, however the funds we receive from the localities we serve are used to help cover operations costs. Locality funds are used for support staff salaries, office equipment and supplies, field equipment and supplies, vehicle maintenance for farm visits – Everything LFSWCD needs to facilitate the cost-share program. In addition to the operations costs, all our education and outreach is funded primarily through locality funds. This includes adult and student workshops, the Dominion Energy Envirothon, cost-share outreach information sessions and materials, LFSWCD local scholarships, summer camps and more.

With an increase in cost-share and a greater demand for conservation projects, LFSWCD is requesting \$12,100 from Clarke County. LFSWCD has increased this request by 10% from the previous year's request to match current inflation rates and the demand for our services. Last year, District operations costs totaled \$129,420.51.

Virginia Agricultural BMP Cost Share

The Virginia Agricultural Best Management Practice (BMP) Cost-Share Program provides landowners and producers with technical assistance and financial support to implement conservation practices that improve water quality and soil health on their operations. The program focuses on non-point source pollution, such as livestock access to streams and management of nutrients and erosion on cropland. Over the last three years the district has seen a three-fold increase in the amount of cost share available to producers throughout the state of Virginia. Producers are keeping the technical staff busy with requests for field visits to determine the eligibility of their operation or farm for assistance.

In FY 2023, LFSWCD approved 1,010 acres of cover crops, 3 acres of forest establishment, 561.5 acres of improved grazing land management, 58 acres of row crops fields converted to hay or pasture ground and 15,540 linear feet of stream protected through livestock exclusion fencing in Clarke County. These FY2023 practices account for a combined total of \$536,305.93 worth of cost share for Clarke County

farmers and producers. Much of the approved work from last program year has already been completed, but there are still practices under construction. We continue to oversee these projects and work with the participants to complete their active conservation practices that were approved in previous fiscal years. It often takes more than one fiscal year to bring larger projects, such as stream exclusion projects and animal waste management structures, to completion due to the sheer size of the project and the involvement of multiple contractors and private engineers.

The current program year saw yet another record high amount of cost-share funding, with \$5.5 million available for interested producers within our District. So far in PY2024, LFSWCD has approved over \$135,000 in cost-share for agriculture producers in Clarke County. Over the remainder of FY2024 we anticipate approving additional cost share dollars for Clarke County producers looking to install a variety of conservation practices, including more stream exclusion fencing and large animal waste and feeding structures.

Virginia Conservation Assistance Program (VCAP)

The District's urban cost-share program, the Virginia Conservation Assistance Program (VCAP), continues to provide technical and financial assistance to urban areas to treat stormwater at its source and conserve our local water supply. The District has been performing outreach to promote the program to those eligible to participate: private homeowners, businesses, municipalities, schools, and non-profits in Clarke County. The District has continued to increase outreach about the program, leading to greater participation. Staff continues to provide technical and financial assistance to those interested in treating stormwater runoff.

Conservation Easements

The District continues to hold 437.6 acres in conservation easements in Clarke County.

Education and Information

The District supports a number of education and information activities for youth and adults. The District continues to partner with many schools and organizations to provide programming in Clarke County.

LFSWCD was invited to participate in two annual events at Powhatan School, the 4th Grade Conservation Day and the Wetlands Field Day for all 3rd graders in Clarke County. LFSWCD staff led stations on collecting and identifying macroinvertebrates, wetland soil exploration and wildlife habitat games.

LFSWCD staff attended the Clarke County Farm Bureau Annual Meeting and presented information about our cost-share programs. LFSWCD staff also led various programs on soil health and conservation at Blandy Farms and local Garden Club.

The Annual Awards Luncheon, where LFSWCD recognizes local conservation leaders was held in Shenandoah County in November 2023. The LFSWCD Board and staff recognized award winners from across our jurisdiction, including Clarke County. Windfall Farm, owned and operated by Justin MacKay-Smith was awarded the Clarke County District Farm Award.

THE WATERSHED

LORD FAIRFAX SOIL AND WATER CONSERVATION DISTRICT ANNUAL REPORT JULY 1, 2022 - JUNE 30, 2023



Chairman’s Report

August 2023

All programs and services of the District are offered on a nondiscriminatory basis, without regard to race, color, national origin, religion, sex, age, marital status, handicap, or political affiliation.

In this Annual Report, Board and Staff detail Lord Fairfax’s many FY23 accomplishments, detail how your District obligated for the Virginia Agricultural Best Management Practices Cost-Share Program nearly \$4.9 million, an amount which surpassed the mandated goal of obligating 90% of our allocation from the Commonwealth.

Let me add that the just-released FY23 Annual Assessment by the Department of Conservation and Recreation (DCR), which covers the whole field of leadership, management, soil and water achievement, finance, training, education and outreach, gave the LFSWCD straight A’s across the board. Our communities can be very proud of both District Staff and of the District’s Directors and Associate Directors.

As for training, I congratulate Conservation Specialists Nick Livesay, Madison Coffey and Sabrina Heltzel for successfully passing their annual Engineering Job Approval Authority reviews. By the way, we continue to reel happily over Nick’s selection last fall as the Virginia Conservation District Employee of the Year by the Virginia Association of Conservation District Employees!

Finally, kudos to Education and Program Support Specialist Allyson Ponn on her acceptance by the Virginia Natural Resources Leadership Program. And to Supervising Conservation Specialist Dana Gochenour for her acceptance by the Leadership Shenandoah County Program. These are both Big Training Deals!

And we are grateful that all five of our constituent governments- - Clarke, Frederick, Shenandoah and Warren counties, plus the City of Winchester- - contributed to the LFSWCD in FY23. Constituent government funding is particularly critical to our Education and Outreach efforts. For example, one half of our Education and Support Specialist’s salary is paid from constituent government contributions since this position is not fully covered by the Technical Assistance monies granted to Lord Fairfax by the State. So far, contributions for FY24 maintain this support. We are particularly thankful that Clarke County has generously increased its annual contribution to Lord Fairfax.

As for the 2014 Chesapeake Bay Cleanup agreement which set 31 “outcomes” for completion by 2025, the prognosis is mixed. According to the Chesapeake Bay Program, two outcomes are completed, 11 are on-course to reach their targets, but the remaining 17 are either off-course or uncertain. Current debate hinges on whether to negotiate a brand new agreement or simply move the deadline back to 2028 or 2030. At the same time, I read that while current Chesapeake Bay conservation ratings range from a D+ to a C, the Potomac River, the Shenandoah’s carrier to the Bay, is given a B by the Potomac Conservancy, up from a D in 2011 and a B- in 2020. This strongly suggests that the soil and water conservation efforts made by Lord Fairfax within its five constituencies also have a positive impact downstream and, therefore, on the Bay.

- Richard Hoover, Board Chairman

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LFSWCD Profile; Our Corner of Virginia

The Commonwealth of Virginia supports the Lord Fairfax Soil and Water Conservation District through Financial and administrative assistance provided by the Virginia Soil and Water Conservation Board and the Department of Conservation and Recreation.

Funding is also provided by Clarke, Frederick, Shenandoah and Warren Counties, and the City of Winchester.



	Clarke County	Frederick County	Shenandoah County	Warren County	City of Winchester
Population	14,783	91,419	44,186	40,727	28,120
%	7%	42%	20%	18%	13%
High Schools	1	3	3	2	1
%	10%	30%	30%	20%	10%
Gov. Schools		1	1		
Urban Ag			1		
VCAP* Projects	1	1	1	4	
6 yr Cost Share (2017-2022)	\$1,236,019	\$1,358,461	\$4,708,867	\$962,335	N/A**
% of Total District \$	15%	16%	57%	12%	N/A
Farms	427	782	965	321	0
%	17%	31%	39%	13%	
Farm Acres	66,641	109,907	130,659	38,697	
%	19%	32%	38%	11%	
Conservation Easements	5	1	8	1	
Stream Miles	317	1,024	1,338	565	10.5
%	9.7%	31.5%	41.1%	17.4%	.003%
Class 1 Dams			2		

Population: from 2020 Bureau of Census Estimate

Farms/Farm Acres: from 2017 USDA Census of Agriculture

Stream Miles: USGS

*Virginia Conservation Assistance Program (Urban Stormwater Cost-Share Program)

Conservation Technical Committee:

The Conservation Technical Committee's (CTC) main actions for FY2023 were reviewing and approving Agriculture BMP practices throughout the District that were proposed by staff. A total of 124 practices were approved, totaling over \$4.8 million dollars. Staff were able to obligate over 90% of the funds allocated to LFSWCD for the VACS program, meeting state goals for technical assistance. In addition to obligating the funds, the CTC continues to work with the Education & Information committee and partner with organizations like the Chesapeake Bay Foundation, Alliance for the Shenandoah Valley, and Virginia Cooperative Extension to increase awareness and provide information to increase participation in the VA Agricultural BMP Cost-Share program.

Dam Safety Committee:

Operation and maintenance of the two District dams, Lake Laura and Bird Haven, was conducted throughout the year including testing the working conditions of all hydraulic valve operators and routine mowing. The dams' biannual inspections with the Department of Conservation and Recreation (DCR) dam safety engineer will be completed in Fall 2023. The District continues to participate with the statewide Dam Owners Workgroup, sponsored by Virginia DCR, including various virtual training sessions conducted through the year.

Easements Committee:

LFSWCD continues to co-hold 15 easements, 9 of which are with the Virginia Conservation Council. The easements were inspected by VCC staff in Spring 2023. No new easements were reviewed by the committee or District board.

Education & Information Committee:

We were thrilled to have a fully 'normal' year of activities once again. Our Committee and Education and Program Support Specialist Allyson Ponn set an ambitious plan of work for the year. From classroom briefings to briefing charts and website overhaul to District newsletters to special events to an in-person annual awards luncheon, we carried out a variety of activities.

At the direction of the Department of Conservation and Recreation, we scheduled 2 outreach events in an attempt to reach new or under-served landowners (one was held in Frederick County and one in Shenandoah County). All our conservation partners joined us in an effort to provide information and sources of assistance (in case one of us couldn't help, another partner might have just the program). While attendance was disappointing, our partners enjoyed the opportunity to catch up with each other and we were able to provide assistance to the few people who attended.

Our always fun annual Envirothon competition was a success and our winning teams went on to participate in the Area and State-level competitions. The local teams who competed included: James Wood High School, Warren County High School, and Massanutten Regional Governor's School (MRGS). MRGS won the local competition and placed 3rd at the Area level.

See the summary one page 5 for the contact hours by County for the District's Education and Information Program activities.

Finance Committee:

The Finance committee provided monthly accounting statements for Board meetings through the efforts of the Administrative Specialist, Sarah Fleming, and the Treasurer who is now Stephanie Shillingburg. The committee completed many DCR grant deliverables on behalf of the District, including the PY23 and PY24 budgets, dedicated reserves, Attachment D form and completed reviews of the Desktop Procedures for District Fiscal Operations and the Purchasing policy.

Legislative Committee:

The legislative efforts for the Lord Fairfax District have changed when and how we meet with state Senators and delegates. We no longer emphasize visiting elected officials during legislative days. Legislators are inundated by visitors and far too busy to have a meaningful visit. Furthermore it's too late to seek help on bills before the legislators. We now visit our elected officials at their home office throughout the year. This approach is much more relaxed and allows the time necessary to educate and persuade legislators to get behind our efforts.

Personnel Committee:

The Personnel Committee began last year with filling one vacancy for a conservation specialist. We interviewed several applicants and found a terrific fit for the vacancy. Because we had received an unprecedented BMP cost-share allocation AND we were impressed with another applicant, we hired him to fill a newly created position to assist all the conservation specialists. Both individuals started September 1, 2022, and began the rigorous training to become a certified conservation planner while carrying out assigned duties. The Personnel Committee reviewed our policy and submitted updates which the Board adopted, as well as continued to refine our position and pay band structure. We carried out mid-year and end of year personnel evaluations, updated position descriptions, and monitored staff development plans. Two of our staff received accreditation by the Society for Human Resource Management. Two of our staff received their conservation planner certifications as well. As our overall funding has grown due to the approaching deadline for Chesapeake Bay cleanup, the District has made great strides in developing our staff structure and investments in their professional development.

Operations Committee:

The Operations Committee initiated and completed the required reviews of the Annual Plan of Work and the District Strategic Plan. Most notable this year, the Operations Committee led in the search for a new District vehicle, proposing the purchase of a 2022 Dodge truck.

Urban BMP Committee:

Urban BMPs and the Virginia Conservation Assistance Program (VCAP) continue to grow interest in our District. LFSWCD continues to provide technical assistance to a variety of interested landowners on popular Urban BMP practices, like Conservation Landscaping, Rain Gardens and Vegetated Conveyance Systems. In FY24, VCAP has more funding for practices, totaling \$2 million for the state. LFSWCD has started to evaluate how to greater promote the VCAP program within our service area, and is looking forward to working more directly with cities and counties to implement stormwater conservation practices. See more about Urban Conservation Initiatives on page 8.

Education and Outreach Accomplishments

The Lord Fairfax District is committed to providing high quality, hands-on learning opportunities for Kindergarten-College students and interested adults. LFSWCD worked with local educators to provide various outreach programs, totaling 1,499 participants and over 230 contact hours. Our jurisdiction is uniquely located, with both the North and the South Fork of the Shenandoah, and the main stem running through it. We also experience both agricultural and urban non-point source pollution issues. This is why many of our programs focus on connecting students with their watershed through soil and water health. Any watershed related program is called a MWEE, or a Meaningful Watershed Educational Experience. In the table below you will see the number of programs and students reached last year, but also how many of those worked to connect students to their watershed.

County	# of Programs	# of MWEEs	Direct Contact Hours	# of Participants
Clarke	4	1	11	167
Frederick	4	1	13	543
Shenandoah	15	4	181	483
Warren	5	2	18.5	224
Other	2	1	11	82
District Totals	28	9	234.5	1499

Education Snap Shots!



State Conservation Assistance Programs Accomplishments

The Virginia Agricultural Best Management Practices (Ag-BMP) Cost-Share Program, which pays a certain percentage of the installation costs for approved conservation practices to eligible farmers, is administered by the Virginia Department of Conservation & Recreation (DCR), and implemented by the District.

The purpose of the program is to improve water quality in the state’s streams, rivers, and the Chesapeake Bay. The program encourages the voluntary installation of Ag-BMPs to meet Virginia’s non-point source pollution water quality objectives. The cost share program has benefitted from record funding levels for the last few years, and continues to be a robust program even though the Chesapeake Bay cleanup deadline has been extended from 2025 to 2028.

Through these voluntary contracts, producers and landowners are given the funds to implement a wide variety of conservation practices, such as fencing livestock out of streams and providing them with an alternative source of clean water. Other popular BMPs include cover crops, manure storage structures, conversion of row crop fields to hay or pasture, and tree plantings. Ag BMPs benefit the Commonwealth by reducing stream sediment, aquatic nutrients, and

bacteria. Benefits to the farmer include more efficient grazing patterns, healthier forage and healthier livestock, faster weight gains, and simplified management.

In FY2023 the District allocated more than \$4.88 million to agricultural producers across our service area to fund conservation practices. Some of the practices completed, reflected in the table below, were originally approved for funding in FY2022 or prior. Not all practices approved in FY2023 were completed. Those carry-over practices, worth an estimated \$6.35 million, will be completed in FY2024, along with new practices approved for FY2024 funding.

In FY2024 the District has received an allocation of \$5.5 million and its staff are actively recruiting producers to apply for a variety of BMPs. While applications for most types of conservation practices can be made at any time during the year there are a few practices, such as cover crops, that are time sensitive and have deadlines for sign-up and implementation. Staff are also actively inspecting practices that are near the end of their initial contract lifespan and talking with those landowners about enrolling those practices in our Continuing Conservation Initiative, where they receive a payment to continue maintaining those BMPs for an additional five years.

FY2023 Completed Ag-BMP Practices

County	# Practices	Acres Benefitted	Linear Feet of Stream Protected	Animal Waste Management	Cost Share Funds	Tax Credits Issued
Clarke	16	1,767.94	23,326	1	\$577,187.52	\$2,616.84
Frederick	9	549.13	7,685	0	\$192,493.91	\$0
Shenandoah	61	4,146.99	61,025	11	\$2,033,511.55	\$93,259.60
Warren	5	415.5	6,031	0	\$345,593.54	\$0
District Totals	91	6,879.56	98,067	12	\$3,148,786.52	\$95,876.44

Federal Financial Assistance Programs Accomplishments

The federal financial assistance programs are administered by the Natural Resources Conservation Service’s Strasburg Office, with which the District is co-located. The table below represents acres enrolled in the Environmental Quality Incentives Program (EQIP) for the 2022 Fiscal year and acres enrolled in the Conservation Stewardship Program (CSP) and easement programs. All programs are applied on private lands and provide incentive payments for implementing conservation practices. The Wetland Reserve and Agriculture Land Easement Programs are monitored annually and the table below depicts the number of ongoing contracts in each county.

EQIP and CSP are voluntary conservation program that help agricultural producers improve agricultural production and

improve natural resources. Through EQIP and CSP, agricultural producers receive financial and technical assistance to implement structural and management conservation practices that optimize environmental benefits on working agricultural land.

The Farm and Ranch Protection Program (FRPP) provides matching funds to help purchase development rights to keep farmland in agricultural uses. NRCS partners with state or local governments or non-governmental organizations to assist with the voluntary acquisition of conservation easements from landowners. To qualify, farmland must be part of a pending offer from a state or local farmland protection program, be privately owned, and contain significant prime soils or historic resources.

The Wetlands Reserve Program (WRP) offers landowners the opportunity to protect, restore and enhance wetlands on their property. Eligible areas have been drained or otherwise altered so as to no longer provide benefits characteristic of wetlands. Technical and financial assistance is available to complete needed restoration activities.

The 2014 Farm Bill consolidated several programs. The Agricultural Conservation Easement Program now includes the Agricultural Land Easements Program which replaces the Grassland Reserve Program (GRP) & FRPP, and Wetland Reserve Easements (replaces WRP). As land is enrolled in the easement programs, the protected acres will be represented in the table below.

Federal Conservation Programs—Number of Contracts/Acres Enrolled

County	EQIP—FY-2022	CSP	GRP	WRP	FRPP and ALE	Total Acres
Clarke	2/207	2/579.7	2/301	1/2.5	17/1,840	2,930.2
Frederick	2/111	1/460	1/58	2/6.0	3/308	943
Shenandoah	2/35	6/1,656.6	1/82	1/29	5/766	2,568.6
Warren	1/10.2	-	-	-	-	10.2
Total	7/363.2	9/2,696.3	3/441	4/37.5	25/2,914	6452

Virginia Conservation Assistance Program (VCAP)

The Virginia Conservation Assistance Program (VCAP) is a state-funded urban cost-share program that provides financial incentives and technical assistance to property owners (which can include private, commercial or public property) installing eligible Best Management Practices (BMPs) in Virginia's participating Soil and Water Conservation Districts (SWCDs). Final approval decisions are made at the State level. These practices can be installed in yards where stormwater problems like erosion, poor drainage, or poor vegetation occur. Some of the popular practices in our district are the following BMPs: conservation landscaping, impervious surface removal, permeable pavement installation, rain gardens, rainwater harvesting systems, bioretention ponds and green roofs.

As LFSWCD continues into the current program year with more VCAP funding, the District board and staff are exploring options to grow this program in our jurisdiction. We have had a steady inflow of interested landowners, however have few completed practices so far. We are looking to connect with more landowners through education and outreach, meeting with city and county development planners, and providing training for



Strasburg Community Garden

The Strasburg Community Garden has entered its sixth year of programming, including providing fresh and healthy food for the surrounding community. The garden started as a grant-funded project for LFSWCD and community partners, and has continued with LFSWCD acting as a resource for plot holders. Each year, the 12 raised garden plots and the 4 accessible beds are rented out by local families or organizations—the only rental fee required is that a portion of your harvest must be donated to someone in need, including neighbors, assisted-living facilities, community dinners or food banks. The Strasburg Community Garden has reached donations of over 600 pounds per season.

After six years of service to the community, the garden needed major repairs before the start of the 2023 growing season. LFSWCD partnered with Emma Steiner, a student at Massanutten Regional Governor's School, to provide the needed maintenance and construction as her senior research project. In the eight months working with the District and Strasburg Community Garden, Emma helped redesign the garden to maximize space, built new garden plots, painted the shed, wrote and received a grant to improve the bioswale and pollinator area, designed a new compost system, and all associated cost estimates. Emma also hosted a garden workday on Earth Day, where plot holders, LFSWCD staff and community volunteers came together to complete a variety of these projects, as pictured above. Many thanks to Emma for all of her hard work so that the Strasburg Community Garden can continue providing fresh, healthy food to all of those involved!



Board of Directors

Wayne Webb | Clarke | Finance Committee Chair
Justin Mackay-Smith | Clarke | Operations Committee Chair
Kitty Hockman-Nicholas | Frederick
Kermit Gaither | Frederick | Urban Ag Committee Chair
Joan Comanor | Shenandoah | Board Vice-Chair | Education & Information Committee Chair | Personnel Co-Chair
Mary Gessner | Shenandoah | Conservation Technical Committee Vice-Chair
Richard Hoover | Warren | Board Chair
Ira Richards III | Warren | Easement Committee Chair
H.B. Simpson | Winchester | Personnel Committee Chair
Paul Burkholder | Winchester | Legislative Committee Chair
James Fagan | Shenandoah At-Large | Dam Safety Committee Chair
C. Corey Childs | Warren At-Large | Conservation Technical Committee Chair
Bernard Nagelvoort | Clarke | Associate Director
Jason Bushong | Shenandoah | Associate Director
Marietta Walls | Frederick | Associate Director
Stephanie Shillingburg | Shenandoah | Associate Director | Treasurer

District Personnel

Sarah Fleming | (540) 465-2424 ext 101 | (540) 481-5762 | sarah.fleming@lfswcd.org
Administrative Specialist

Sheryl Ferguson | sheryl.ferguson@lfswcd.org
Technical Support Contractor

Dana Gochenour | (540) 465-2424 ext 110 | (540) 325-8409 | dana.gochenour@lfswcd.org
Supervising Conservation Specialist

Sabrina Heltzel | (540) 465-2424 ext 112 | (540) 325-8346 | sabrina.heltzel@lfswcd.org
Conservation Specialist

Nick Livesay | (540) 465-2424 ext 102 | (540) 325-8403 | nick.livesay@lfswcd.org
Senior Conservation Specialist

Madison Coffey | (540) 465-2424 ext 107 | (540) 481-5121 | madison.coffey@lfswcd.org
Conservation Specialist

Allyson Ponn | (540) 465-2424 ext 104 | (540) 325-5330 | allyson.ponn@lfswcd.org
Education & Program Support Specialist

Sam Shelton | (540) 465-2424 ext 107 | sam.shelton@lfswcd.org
Conservation Technical Assistant



We work with the people who work the land.

The Lord Fairfax Soil and Water Conservation District Strategic Plan

July 1, 2022- June 30, 2026

LFSWCD Strategic Plan: PY2023 - PY2026

Vision:

Productive Soil and Water for the benefit and enjoyment of the people.

Mission:

To conserve, protect, and enhance the quality of our regions soil and water.



About Us:

Organized under the authority of the Soil Conservation District Law as passed by the Virginia General Assembly of 1938, the Lord Fairfax Soil and Water Conservation District is responsible for activities in the counties of Clarke, Frederick, Shenandoah and Warren, and in the City of Winchester in support of our mission.

The State provides funds to the District and establishes requirements for Agricultural and Urban Best Management Practices (BMPs) to carry out our conservation activities. Local counties also provide funds for the District’s work, and the District seeks grants and other financial assistance when possible.

In cooperation with the USDA Natural Resources Conservation Service, State and local governments, and private organizations; the District’s professional staff, Directors, and Associate Directors work with landowners who want to undertake BMPs.

The District provides educational programs targeting both youth and adults to promote ecologically sound use of land and water resources. The District is also responsible for the operation and management of two dams, both located in the Basye area of Shenandoah County.

Goals

1

Strengthen the Capacity of the District by Improving its Organizational Efficiency and Effectiveness

2

Maintain and Enhance a District Advocacy Plan

3

Increase and Stabilize LFSWCD Funding

4

Strengthen the Capacity of the District to Effectively Address Soil & Water Conservation Needs of our Communities

Key Actions

1. Ensure the appropriate level of representation of local jurisdictions by Directors and Associate Directors.
2. Ensure the appropriate level of technical staff to support District’s work load.
3. Provide for the continuing education and training of Board members and staff in conjunction with the VASWCD Educational Foundation and other partner organizations.
4. Improve the use of Committees to develop and manage specific initiatives.
5. Develop and implement concepts, tools, and technologies to improve District efficiency and effectiveness

1. Support the VASWCD annual legislative priorities.
2. Maintain effective relationships with Federal, State, and local government decision makers.
3. Advocate within the District on SWCD member approved policies.
4. Develop and maintain State and local partnerships to promote District mission.

1. Work collaboratively with State and local governments to increase the District’s funding support.
2. Provide budget and program updates to local elected officials to develop and maintain District awareness.
3. Identify grants and other sources of financial assistance to support the District’s work.

1. Strengthen existing and develop new partnerships to support the work of the District.
2. Develop and evaluate public relations initiatives to enhance awareness and value of District activities and programs.
3. Sponsor and promote District recognition programs.
4. Support and develop programs that educate and involve all members of the community, highlighting the agriculture and urban cost-share programs.
5. Develop, share and implement an Annual Plan of Work.

The Commonwealth of Virginia supports the Lord Fairfax Soil and Water Conservation District through financial and administrative assistance provided by the Virginia Soil and Water Conservation Board and the Department of Conservation and Recreation.

The District also receives financial and administrative support from the Counties of Clarke, Frederick, Shenandoah, and Warren, and the City of Winchester.

Equal opportunity provider and employer.

All programs and services of the District are offered on a nondiscriminatory basis, without regard to race, color, national origin, sex, age, marital status, handicap or political affiliation.

Signed: Richard W. Hoover
Richard Hoover, Board Chairman

Board Approval Date:
June 9, 2022

	Review Date
2022-2023 Review	
2023-2024 Review	
2024-2025 Review	
2025-2026 Review	

History of Salary & Benefit increases for last 3 years

Position:	Hire Date:	Tenure:	July 2021	February 2022	July 2022	March 2023	July 2023 /Current
Administrative Specialist III (previously Administrative Specialist)	2/21/2021	2 years 11 months	5% COLA of \$2,100 Salary Increase to: \$44,100.00 6 month probationary period complete \$2,000.00 Salary: \$46,100.00	5% increase to annual salary after Salary Study performed – FEB 2022 Salary: \$48,405.00	5% COLA increase to annual salary Salary: \$50,825.25	Re-evaluation per adopted Pay Band Promoted from Administrative Specialist to Administrative Specialist III Salary: \$57,000.00	5% COLA 7/1/2023 Salary: \$59,850.00
Supervising Conservation Specialist (previously Sr. Conservation Specialist)	7/03/2013	10 years 6 months	5% COLA/2% Merit \$3,739.27 Salary Increase to: \$57,157.36	5% increase to annual salary after Salary Study performed – FEB 2022 TITLE Position Reclassification: March 2022 Salary: \$65,000.00	5% COLA increase to annual salary Salary: \$68,250.00	Re-evaluation per adopted Pay Band Salary: \$73,000.00	5% COLA 7/1/2023 Salary: \$76,650.00
Conservation Specialist	10/19/2009	Resigned January 2022	5% COLA/2% Merit \$3,167.85 Salary Increase to: \$48,422.83	n/a	n/a	n/a	Resigned January 2022
Senior Conservation Specialist (Previously Conservation Specialist III)	1/3/2017	6 years	Re-evaluation of current position increase of: \$2,683.19 5% COLA/2% Merit \$2,924.48 Salary Increase to: \$44,702.67	5% increase to annual salary after Salary Study performed – FEB 2022 Position Reclassification to Cons. Spec. III: March 2022 Salary: \$53,000.00	5% COLA increase to annual salary Salary: \$55,650.00	Re-evaluation per adopted Pay Band Promoted to Senior Conservation Specialist from Conservation Specialist III Salary: \$63,000.00	5% COLA 7/1/2023 Salary: \$66,150.00
Conservation Specialist	4/4/2016	Resignation 10/8/2021	5% COLA/2% Merit \$2,924.48 Salary Increase to: \$44,702.67	n/a	n/a	n/a	Resignation 10/8/2021

Conservation Specialist II (previously Conservation Specialist I)	8/09/2021	2 years 5 months	n/a	8/9/21 New hire at: \$41,000.00 \$1,000.00 6month work performance. 5% increase to annual salary after Salary Study performed – FEB 2022 Salary: \$44,100.00	5% COLA increase to annual salary Salary: \$46,305.00	Re-evaluation per adopted Pay Band; elevated to Cons Spec II Salary: \$48,305.00	5% COLA 7/1/2023 Salary: \$50,720.25
Conservation Specialist I	4/11/2022	1 year 10 months	n/a	n/a	5% COLA increase to annual salary 10/11/2022 \$1,000.00 annual increase for 6 mo. work performance Salary: \$45,100.00	Re-evaluation per adopted Pay Band Salary: \$45,150.00	5% COLA 7/1/2023 Salary: \$47,407.50
Conservation Specialist	9/1/2022	Resigned 7/15/2023	n/a	n/a	n/a	\$41,000.00	Resigned 7/15/2023
Conservation Specialist	8/21/2023	5 months	n/a	n/a	n/a	n/a	Salary: \$44,000.00
Education & Program Specialist	5/14/2018	5 years 8 months	6/11/2021 Re-evaluation of current position increase of: \$3,920.00 7/1/2021 5% COLA/2% Merit \$2,975.00 Salary Increase to: \$45,475.00	5% increase to annual salary after Salary Study performed – January 2022 Salary: \$47,748.00	5% COLA increase to annual salary Salary: \$50,136.19	Re-evaluation per adopted Pay Band; elevated to Education & Program Spec III Salary: \$50,136.19	5% COLA 7/1/2023 Salary: \$57,750.00
Conservation Technical Assistant	9/1/2022	1 Year 5 months	n/a	n/a	n/a	Starting Salary 9/1/2022 \$36,000.00 pls \$1,000.00 after 6-month probationary period complete Salary: \$37,000.00	5% COLA 7/1/2023 Salary: \$38,850.00

FY25 Budget Presentations by Civic Organizations

6:30 – 6:45 pm

- FISH of Clarke County, Inc.
- Clarke County Community Band
- Northern Virginia 4-H

CLARKE COUNTY FY 2025 BUDGET

Cash Grant Request

Use this form to request a cash grant from the Board of Supervisors for the next fiscal year. Call Nancy Warczyglowa @ 540-955-6170 with questions.

Agency Name: FISH of Clarke County, Inc.

Contact (name, phone, and email): Mary Veilleux, President – (540) 550-0117; mfveillex@comcast.net

CASH GRANT:

Amount Requesting FY 25: \$2,000.00

Total clients served in FY 23: 3200 Number from Clarke: 100% of clients

Please attach a copy of your most recent audited financial statements, including balance sheet and income/expense statement, the most recent form 990 and any additional information you feel is important.

JUSTIFICATION Please justify your request as succinctly, factually, and legibly as possible, and include all of the applicable information that is being requested.

All Clients that receive food, financial assistance or free clothing are Clarke County residents only. Callers that are not from Clarke County are given the appropriate referral. Shoppers to our Clothing Store are not restricted to county residency.

- Callers to our Helpline.....369
- Clients that received financial assistance.....68
- Average number of households that use the pantry per month.....68
- Average number of individuals served by the pantry per month.....180
- Main Street Clothing Store – average number of people per month.....65

In 2023, both the Food Pantry and Clothing Store were open to walk-in traffic. Foot traffic remained steady each month; volunteers faithfully continued to deliver boxes of food to clients on an as-needed basis and calls to our Helpline dramatically increased over the previous years, mainly due to the unavailability of government funding that followed Covid shutdowns and changes in Medicaid and other DSS program assistance. We continued collaboration of our mobile Community Outreach program (Community Table) to distribute boxes of food, fresh vegetables and bring services and information to residents in underserved communities within Clarke County. Next month we are adding a distribution location in White Post.

Our financial counselors continue to hold face-to-face meetings with clients requesting financial assistance.

1. RECENT AUDIT – Our most recent audit was completed June 8, 2016, by Dunham, Aukamp & Rhodes, PLC on the FISH CY 2015 Financials. This report was previously provided and should be on file in your office. If you desire another copy let me know.
2. MOST RECENT FORM 990 – FY 2022, Attached

3. BALANCE SHEET AND INCOME/EXPENSE STATEMENT - Attached
4. INFORMATION REGARDING OUR VOLUME OF SERVICES – Please see the first section under TOTAL CLIENTS SERVED IN FY 23. FISH has been providing services and programs to Clarke County citizens for over 50 years. The following is as background and also provides an update on current programs.
 - a. **HELPLINE: Operates Monday through Friday from a FISH volunteer's home phone. Each** Helpline volunteer listens to a **caller's request and follows**-up with the appropriate referral. For financial assistance the helpline volunteer will have a FISH financial counselor contact the caller to begin a process of determining need.
 - b. FINANCIAL COUNSELING – Financial assistance for fuel bills, rent, electric, etc. Each instance of assistance is made only after a careful review of the need and circumstance of the individual needing help. We have a cap per family unit in a 12-month period and we seek to help give financial advice for those who are open to this.
 - c. AGING IN PLACE – This program began in late 2021 as a result of seeing a need among some of our seniors who desired to remain in their homes yet lacked the financial resources and a voice to help meet these basic, often simple, affordable modification needs. It began with a ramp but grant funding for upgrades to door handles, faucets, commodes, and other safety features needed for our seniors to age in place is available. A collaboration developed in early 2022 with Habitat for Humanity to assist in addressing larger scale modifications and updates.
 - d. COMMUNITY TABLE – In the 3rd quarter of 2022, after careful thought, planning and much prayer, the dream of reaching underserved areas throughout Clarke County became a reality through partnership and funding from the Blue Ridge Area Food Bank and a local donor. This collaboration, which also includes our local DSS office, was the beginning of Community Table, a mobile outreach to Clarke County residents unable to personally visit **our 36 East Main Street location. This new program works in tandem with FISH's** Mission as well as other current programs, such as Aging in Place, to reach underserved citizens in Clarke County. A distribution location in White Post is being added next month.
 - e. FOOD PANTRY – currently open Tuesday and Wednesday mornings from 8-10.
 - f. MAIN STREET CLOTHING STORE – currently open Tuesday and Wednesday mornings, 8-10
 - g. THANKSGIVING FOOD DISTRIBUTION – On the 3rd Friday of November FISH participated in the Department of Social Services Food Distribution at Duncan Memorial Church. We distributed food to approximately 150 households. Through a very generous donation we were able to distribute turkeys and hams. FISH has participated in this effort for more than 6 years.
5. A HISTORY OF SALARY AND BENEFIT INCREASES – FISH has no paid staff. Everything we do is through the time and talent of our volunteers. Volunteers staff our Helpline, Food Pantry, Clothing Store, Community Table, and include those serving as Pantry Manager, bookkeeper, and financial counselors. We have 12 members on our volunteer board and 2 officers that are no longer board members but continue to serve. Our board and officers are active and fill job positions to oversee

the work of FISH. Once a year we celebrate all our volunteers with a volunteer recognition reception.

JUSTIFICATION FOR THIS REQUEST

FISH has historically maintained low administrative costs without salaries and with minimal overhead expenses. The move into its central location in Berryville changed this picture somewhat. Utility costs, insurance, repairs and maintenance, associated with the Main Street Office, have added to these costs. Funding for these operational costs, when offset by requests and grants like this, allows FISH to dedicate an even greater percentage of donations received to direct programs and client needs. While we currently have a healthy financial portfolio in an investment account, we strongly believe that this position is essential for non-profits. Previous and current Board members as well as fiscal and legal counsel have agreed it is prudent to maintain investments and capital sufficient to operate in times when outside funding and resources may be running low, and any **interest we accrue goes directly to fund our clients' needs.**

FISH has been serving the citizens of Clarke for many years and know that Clarke County Government recognizes the value we provide. While we recognize the enormous in-kind support you already give us regarding the 36 East Main Street rental opportunity, your monetary support **would further solidify FISH's role as a partner with the county in serving the needs of its citizens.**

FISH Of Clarke County, Inc.
Balance Sheet
 As of December 31, 2022

	<u>Dec 31, 22</u>	
ASSETS		
Current Assets		
Checking/Savings		
FISH of Clarke County	45,750.82	
Special Thanksgiving-Christmas	10,740.79	
Total Checking/Savings	<u>56,491.61</u>	
Total Current Assets	56,491.61	
Other Assets		
Courser Capital Management Inc	397,645.41	Statement balance as of 12/31/2022
Total Other Assets	<u>397,645.41</u>	
TOTAL ASSETS	<u><u>454,137.02</u></u>	
LIABILITIES & EQUITY		
TOTAL LIABILITIES & EQUITY	<u><u>454,137.02</u></u>	

FISH Of Clarke County, Inc.
Profit & Loss
 January through December 2022

	Jan - Dec 22
Income	
Income	
Contributions	
Churches	15,885.75
Corporate	5,194.54
Foundation/Community Groups	19,503.59
Individual Contributions	19,340.00
Online Giving - SimpleGive	
Processing Fee - income offset	-221.53
Online Giving - SimpleGive - Other	11,132.00
Total Online Giving - SimpleGive	10,910.47
Total Contributions	70,834.35
Grant Award	14,500.00
Other Inc	
AmazonSmile	70.90
Clothing Store Income	518.25
Interest on Checking	31.75
Total Other Inc	620.90
Total Income	85,955.25
Special Gifts	15,000.00
Total Income	100,955.25
Gross Profit	100,955.25
Expense	
Expenses	
Operating Expenses	
Administrative	1,659.90
Bank Charge	38.00
Fish Web Site	562.18
Insurance	
Box Truck Insurance	3,358.00
Insurance - Other	1,589.00
Total Insurance	4,947.00
Online Giving App	
Processing Fee	101.01
Online Giving App - Other	423.72
Total Online Giving App	524.73
Pantry Expenses	
Mobile Pantry	17,654.15
Pantry Expenses - Other	1,423.28
Total Pantry Expenses	19,077.43
Tax Preparation	100.00
Utilities	
Gas & Electric	2,790.73
Telephone & Internet	1,238.05
Water & Sewer	454.60
Total Utilities	4,483.38
Total Operating Expenses	31,392.62
Program Expenses	
Client-Childcare	943.00
Client-Electricity	14,549.21
Client-Fuel	5,802.26
Client-Medical-Dental	500.00

FISH Of Clarke County, Inc.
Profit & Loss
January through December 2022

	<u>Jan - Dec 22</u>
Client-Rent or Mortgage	15,082.05
Client-Telephone	164.00
Client-Transportation	580.56
Client-Water&Sewer	3,858.51
Client - Education Assistance	385.93
Client - Special Missions	1,692.00
Food Pantry	<u>11,760.30</u>
Total Program Expenses	<u>55,317.82</u>
Total Expenses	86,710.44
Miscellaneous	<u>0.00</u>
Total Expense	<u>86,710.44</u>
Net Income	<u><u>14,244.81</u></u>

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2022

Department of the Treasury Internal Revenue Service

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

Open to Public Inspection

A For the 2022 calendar year, or tax year beginning, 2022, and ending, 20

B Check if applicable: Address change, Name change, Initial return, Final return/terminated, Amended return, Application pending. C FISH OF CLARKE COUNTY, INC. P.O. BOX 1154 BERRYVILLE, VA 22611. D Employer identification number 54-1554571. E Telephone number 540-955-1823. G Gross receipts \$ 157,440. H(a) Is this a group return for subordinates? Yes No. H(b) Are all subordinates included? Yes No. I Tax-exempt status: 501(c)(3), 501(c) () (insert no.), 4947(a)(1) or 527. J Website: FISHOFCLARKECOUNTY.ORG. K Form of organization: Corporation, Trust, Association, Other. L Year of formation: 1969. M State of legal domicile: VA.

Part I Summary

Table with 22 rows and 3 columns. Rows include: 1 Briefly describe the organization's mission or most significant activities: THE PURPOSE OF THE ORGANIZATION IS TO PROVIDE FOOD, CLOTHING, AND FINANCIAL SUPPORT TO THE POOR AND ELDERLY FOR LIFE'S NECESSITIES IN THE CLARKE COUNTY, VIRGINIA AREA. 2-7a Activities & Governance. 7b Net unrelated business taxable income from Form 990-T, Part I, line 11. 8-12 Revenue. 13-19 Expenses. 20-22 Net Assets or Fund Balances.

Part II Signature Block

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

Sign Here: Signature of officer MARY VEILLEUX, Date, Title PRESIDENT. Paid Preparer Use Only: Print/Type preparer's name MARK J. RHODES, CPA, Preparer's signature, Date, Check self-employed if PTIN P00734909. Firm's name DUNHAM, AUKAMP & RHODES, PLC, Firm's address 4443 BROOKFIELD CORPORATE DRIVE SUITE 110 CHANTILLY, VA 20151, Firm's EIN 54-1972062, Phone no. 7036318940.

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

THE PURPOSE OF THE ORGANIZATION IS TO PROVIDE FOOD, CLOTHING, AND FINANCIAL SUPPORT TO THE POOR AND ELDERLY FOR LIFE'S NECESSITIES IN THE CLARKE COUNTY, VIRGINIA AREA.

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

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

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

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

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

4a (Code:) (Expenses \$ 72,800. including grants of \$) (Revenue \$)

PROVIDED FINANCIAL ASSISTANCE FOR AN AVERAGE OF 10 HOUSEHOLDS PER MONTH. ASSISTANCE FOR THE YEAR INCLUDED: HOUSING TO 27 RESIDENTS; UTILITIES FOR 74 RESIDENTS; AND, MEDICINE & OTHER EXPENSES FOR 16 RESIDENTS. FISH OF CLARKE COUNTY OPERATED A CLOTHING BANK FOR RESIDENTS OF CLARKE COUNTY AND MAINTAINED A FOOD PANTRY FOR NEEDY FAMILIES.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

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

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

4e Total program service expenses 72,800.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

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

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

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

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

Section A. Governing Body and Management

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

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

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

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed NONE
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. SEE SCHEDULE O
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records.
 ORGANIZATION 36 E MAIN STREET BERRYVILLE VA 22611 (540) 272-6685

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

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) MARY VEILLEUX PRESIDENT	5 0	X		X				0.	0.	0.
(2) ANNE CUSHMAN VICE PRESIDENT	5 0	X		X				0.	0.	0.
(3) NANCY DAUGHERTY SECRETARY	5 0	X		X				0.	0.	0.
(4) BETH HANRAHAN DIRECTOR	2 0	X						0.	0.	0.
(5) PATRICIA MAPLES DIRECTOR	5 0	X						0.	0.	0.
(6) JONATHAN BUNKER DIRECTOR	2 0	X						0.	0.	0.
(7) BETSY HILL DIRECTOR	5 0	X						0.	0.	0.
(8) JIM SMITH DIRECTOR	5 0	X						0.	0.	0.
(9) ELIZABETH STUP DIRECTOR	2 0	X						0.	0.	0.
(10) TERRY SCHAFER DIRECTOR	2 0	X						0.	0.	0.
(11) SHARON HARRISON DIRECTOR	2 0	X						0.	0.	0.
(12) SARAH LOBO TREASURER	5 0	X		X				0.	0.	0.
(13) MARIE WALTON DIRECTOR	5 0	X		X				0.	0.	0.
(14) MICHELLE NOLAND DIRECTOR	2 0	X						0.	0.	0.

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

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

1b Subtotal	0.	0.	0.
c Total from continuation sheets to Part VII, Section A	0.	0.	0.
d Total (add lines 1b and 1c)	0.	0.	0.

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

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

Section B. Independent Contractors

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

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

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

Part VIII Statement of Revenue

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants, and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	1,000.			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	144,264.			
	g Noncash contributions included in lines 1a-1f	1g				
	h Total. Add lines 1a-1f		145,264.			
	Program Service Revenue	2a Business Code				
b -----						
c -----						
d -----						
e -----						
f All other program service revenue						
g Total. Add lines 2a-2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		11,658.		11,658.	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross rents	(i) Real				
		(ii) Personal				
		6b Less: rental expenses	6c Rental income or (loss)			
	d Net rental income or (loss)					
	7a Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
		7b Less: cost or other basis and sales expenses	7c Gain or (loss)			
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a				
		8b Less: direct expenses				
		c Net income or (loss) from fundraising events				
	9a Gross income from gaming activities. See Part IV, line 19	9a				
9b Less: direct expenses						
c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less returns and allowances	10a					
	10b Less: cost of goods sold					
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue	11a MISC INCOME		518.	518.		
	b -----					
	c -----					
	d All other revenue					
	e Total. Add lines 11a-11d		518.			
12 Total revenue. See instructions		157,440.	518.	0.	11,658.	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22	43,558.	43,558.		
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	0.	0.	0.	0.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	100.		100.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	4,244.		4,244.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion				
13 Office expenses				
14 Information technology	1,087.	1,087.		
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	4,477.	4,477.		
23 Insurance	1,589.		1,589.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a <u>FOOD PANTRY</u>	11,760.	11,760.		
b <u>MOBILE PANTRY</u>	7,435.	7,435.		
c <u>UTILITIES</u>	4,483.	4,483.		
d <u>ADMIN EXPENSE</u>	1,660.		1,660.	
e All other expenses	70.		70.	
25 Total functional expenses. Add lines 1 through 24e	80,463.	72,800.	7,663.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year	
Assets	1	Cash – non-interest-bearing	122,276.	1	56,490.
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	64,295.		
	b	Less: accumulated depreciation	6,321.	10c	57,974.
	11	Investments – publicly traded securities	375,677.	11	397,645.
	12	Investments – other securities. See Part IV, line 11		12	
	13	Investments – program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
16	Total assets. Add lines 1 through 15 (must equal line 33)	500,545.	16	512,109.	
Liabilities	17	Accounts payable and accrued expenses		17	
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	Total liabilities. Add lines 17 through 25	0.	26	0.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here and complete lines 27, 28, 32, and 33. <input checked="" type="checkbox"/>				
	27	Net assets without donor restrictions	500,545.	27	512,109.
	28	Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here and complete lines 29 through 33. <input type="checkbox"/>				
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances.	500,545.	32	512,109.
33	Total liabilities and net assets/fund balances.	500,545.	33	512,109.	

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TEEA0111L 09/01/22

Form 990 (2022)

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	157,440.
2	Total expenses (must equal Part IX, column (A), line 25)	2	80,463.
3	Revenue less expenses. Subtract line 2 from line 1	3	76,977.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	500,545.
5	Net unrealized gains (losses) on investments	5	-65,413.
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	512,109.

Part XII Financial Statements and Reporting

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

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

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TEEA0112L 09/01/22

Form 990 (2022)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization FISH OF CLARKE COUNTY, INC.	Employer identification number 54-1554571
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Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

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

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

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

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	78,278.	57,349.	102,296.	107,189.	145,264.	490,376.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge.						0.
4 Total. Add lines 1 through 3.	78,278.	57,349.	102,296.	107,189.	145,264.	490,376.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f).						0.
6 Public support. Subtract line 5 from line 4.						490,376.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4.	78,278.	57,349.	102,296.	107,189.	145,264.	490,376.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.		103.	8,640.	18.	11,658.	20,419.
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						0.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0.
11 Total support. Add lines 7 through 10.						510,795.
12 Gross receipts from related activities, etc. (see instructions)					12	0.
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here .						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f)).	14	96.00 %
15 Public support percentage from 2021 Schedule A, Part II, line 14.	15	95.09 %

16a **33-1/3% support test—2022.** If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization.

b **33-1/3% support test—2021.** If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization.

17a **10%-facts-and-circumstances test—2022.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization.

b **10%-facts-and-circumstances test—2021.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization.

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions.

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose.						
3 Gross receipts from activities that are not an unrelated trade or business under section 513.						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						
5 The value of services or facilities furnished by a governmental unit to the organization without charge.						
6 Total. Add lines 1 through 5.						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons.						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.						
c Add lines 7a and 7b.						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6.						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c Add lines 10a and 10b.						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on.						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**.

Section C. Computation of Public Support Percentage

15 Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f)).	15	%
16 Public support percentage from 2021 Schedule A, Part III, line 15.	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f)).	17	%
18 Investment income percentage from 2021 Schedule A, Part III, line 17.	18	%

19a 33-1/3% support tests—2022. If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization.

b 33-1/3% support tests—2021. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization.

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions.

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI .		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a	
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? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>	11c	

Section B. Type I Supporting Organizations

	Yes	No
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 Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>	1	
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? <i>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.</i>	2	

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)? <i>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).</i>	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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>	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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>	3	

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
2 Activities Test. Answer lines 2a and 2b below.			
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>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.</i>	2a		
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? <i>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.</i>	2b		
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? <i>If "Yes" or "No," provide details in Part VI.</i>	3a		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>	3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Schedule B (Form 990)

Department of the Treasury Internal Revenue Service

Schedule of Contributors

Attach to Form 990 or Form 990-PF. Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Name of the organization

FISH OF CLARKE COUNTY, INC.

Employer identification number

54-1554571

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

[X] 501(c)(3) (enter number) organization

[] 4947(a)(1) nonexempt charitable trust not treated as a private foundation

[] 527 political organization

Form 990-PF

[] 501(c)(3) exempt private foundation

[] 4947(a)(1) nonexempt charitable trust treated as a private foundation

[] 501(c)(3) taxable private foundation

Check if your organization is covered by the General Rule or a Special Rule.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

[] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

[X] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33-1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

[] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year. \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization FISH OF CLARKE COUNTY, INC.	Employer identification number 54-1554571
--	---

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	EVELYN BYRD & MARY BURRELL MEM TRUS 100 N MAIN STREET WINSTON-SALEM, NC 27101	\$ 7,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	ST BRIDGET'S 1024 W. MAIN BERRYVILLE, VA 22611	\$ 7,200.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	LAURIE VOLK 163 GREENFIELDS LN WHITE POST, VA 22663	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	CR & LD MULLET CHARITABLE GRANT 2000 WESTCHESTER AVE FLOOR 2 PURCHASE, NY 10577	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	TERRY WALLACE 420 DELANEY CT BERRYVILLE, VA 22611	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	ROBINA RICK BOUFFAULT 308 LIBRARY LANE WINCHESTER, VA 22601	\$ 16,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization FISH OF CLARKE COUNTY, INC.	Employer identification number 54-1554571
--	---

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	N/A ----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements
 Complete if the organization answered "Yes" on Form 990,
 Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
 Attach to Form 990.
 Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Name of the organization

Employer identification number

FISH OF CLARKE COUNTY, INC.

54-1554571

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? <input type="checkbox"/> Yes <input type="checkbox"/> No		
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? <input type="checkbox"/> Yes <input type="checkbox"/> No		

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2 a
b Total acreage restricted by conservation easements	2 b
c Number of conservation easements on a certified historic structure included in (a)	2 c
d Number of conservation easements included in (c) acquired after July 25, 2006 and not on a historic structure listed in the National Register	2 d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year _____

4 Number of states where property subject to conservation easement is located _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1 a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1. \$ _____

(ii) Assets included in Form 990, Part X \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1. \$ _____

b Assets included in Form 990, Part X \$ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1 a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1 c |
| d Additions during the year | 1 d |
| e Distributions during the year | 1 e |
| f Ending balance | 1 f |
- 2 a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1 a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment _____ %
 - b Permanent endowment _____ %
 - c Term endowment _____ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3 a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|--------|----|
| (i) Unrelated organizations | 3a(i) | |
| (ii) Related organizations | 3a(ii) | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |

Part VI Land, Buildings, and Equipment. Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1 a Land				
b Buildings				
c Leasehold improvements				
d Equipment		64,295.	6,321.	57,974.
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) 57,974.

Part VII Investments – Other Securities. N/A
 Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A) -----		
(B) -----		
(C) -----		
(D) -----		
(E) -----		
(F) -----		
(G) -----		
(H) -----		
(I) -----		
Total. (Column (b) must equal Form 990, Part X, column (B) line 12.)		

Part VIII Investments – Program Related. N/A
 Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, column (B) line 13.)		

Part IX Other Assets. N/A
 Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 15.)	

Part X Other Liabilities.
 Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25.)	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII.

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return. N/A

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
	a Net unrealized gains (losses) on investments	2 a		
	b Donated services and use of facilities	2 b		
	c Recoveries of prior year grants	2 c		
	d Other (Describe in Part XIII.)	2 d		
	e Add lines 2 a through 2 d		2 e	
3	Subtract line 2 e from line 1		3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4 a		
	b Other (Describe in Part XIII.)	4 b		
	c Add lines 4 a and 4 b		4 c	
5	Total revenue. Add lines 3 and 4 c . (This must equal Form 990, Part I, line 12.)		5	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return. N/A

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
	a Donated services and use of facilities	2 a		
	b Prior year adjustments	2 b		
	c Other losses	2 c		
	d Other (Describe in Part XIII.)	2 d		
	e Add lines 2 a through 2 d		2 e	
3	Subtract line 2 e from line 1		3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4 a		
	b Other (Describe in Part XIII.)	4 b		
	c Add lines 4 a and 4 b		4 c	
5	Total expenses. Add lines 3 and 4 c . (This must equal Form 990, Part I, line 18.)		5	

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
Attach to Form 990.

Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Name of the organization

FISH OF CLARKE COUNTY, INC.

Employer identification number

54-1554571

Part I General Information on Grants and Assistance

- Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) -----							
(2) -----							
(3) -----							
(4) -----							
(5) -----							
(6) -----							
(7) -----							
(8) -----							

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 0

3 Enter total number of other organizations listed in the line 1 table 0

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

TEEA3901L 06/29/22

Schedule I (Form 990) 2022

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1 HOUSING ASSISTANCE TO INDIVIDUALS & FAMILIES	27	15,082.		FMV	
2 UTILITIES ASSISTANCE TO INDIVIDUALS & FAMILIES	74	24,275.		FMV	
3 TRANSPORTATION ASSISTANCE TO INDIV. & FAMILIES	5	680.		FMV	
4 OTHER ASSISTANCES TO INDIVIDUALS & FAMILIES	10	2,578.		FMV	
5 CHILDCARE ASST TO INDIV & FAMILIES	1	943.		FMV	
6					
7					

Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

**SCHEDULE O
(Form 990)**

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.

2022

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form990 for the latest information.

**Open to Public
Inspection**

Name of the organization

FISH OF CLARKE COUNTY, INC.

Employer identification number

54-1554571

FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS

THE EXECUTIVE COMMITTEE AND BOOKKEEPER REVIEWED A DRAFT OF THE RETURN AND MADE ADDITIONS AND CORRECTIONS AS NECESSARY. THE FINALIZED FORM 990 WAS DISTRIBUTED TO ALL BOARD MEMBERS.

FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE

THE FISH OF CLARKE COUNTY'S FORM 990 IS AVAILABLE ON THE GUIDESTAR WEBSITE. THE FISH OF CLARKE COUNTY'S GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST.

CLARKE COUNTY FY 2025 BUDGET

Cash Grant Request

Use this form to request a cash grant from the Board of Supervisors for the next fiscal year. Call Nancy Warczyglowa @ 540-955-6170 with questions.

Agency Name: Clarke County Community Band

Contact (name, phone, and email): Julie Staggers , Treasurer 540-247-6704 j8649@aol.com

CASH GRANT:

Amount Requesting FY 25: 3000.00

Total clients served in FY 23: Many Number from Clarke: Many

Please attach a copy of your most recent audited financial statements, including balance sheet and income/expense statement, the most recent form 990 and any additional information you feel is important.

JUSTIFICATION Please justify your request as succinctly, factually, and legibly as possible, and include all of the applicable information that is being requested.

Please see attached sheets

Multiple horizontal lines for providing justification.

January 2024

Dear Clarke County Board of Supervisors

On behalf of the Clarke County Community Band, I would like to request \$3000.00 in funding for the upcoming year. 2023 was a great year for the Clarke County Community Band and its associated smaller musical groups (Dixie Rhythm and the Brass Quintet). A full concert schedule is anticipated for 2024, which will include another joint concert with the Warren County/American Legion Community Band. Please see the attached schedule for 2023. The performances will be predominately in Clarke County, but also included performances in Frederick, Loudoun, Warren Counties and possibly Prince William County. Obtaining adequate funding for the band is essential for the continued operation of the band, which promotes music throughout Clarke County and the Northern Shenandoah Valley. Although our group is a volunteer group with the mission to provide music to Clarke County, we are aware of our responsibility to obtain adequate funding so that we may continue our performances. Justification for funding is outlined below.

Clarke County Schools and all of our performing venues require the band to have liability insurance. This liability insurance represents a large part of our budget. The cost of the insurance is the same whether there is one concert or ten concerts per year. The band's insurance does not cover liability associated with the truck that is used to transport the band equipment. Therefore, we must hire a licensed, insured truck driver to drive the equipment truck to our concerts since we no longer have a licensed and insured band member available to drive the truck. We anticipate the need to rent a transportation truck and hire a driver on three to four occasions this year. The band has to rent trucks from U-Haul since a free truck from Highway Motors is no longer available. Transportation costs are expected to continue in the up coming year. Therefore, our 2024 budget must cover these transportation costs.

Today, no performing auditoriums at schools, churches or anywhere else will allow anyone use their facilities for free. As a result, the CCCB must pay to use facilities for any indoor concert. Use fees varies from facility to facility. All schools now charge custodial fees for use of their auditoriums as do all churches (\$75-\$100) with Duncan United Methodist Church being the only exception. However, the band is now too large to perform in any church in Clarke County. All schools charge custodial fees (\$75-\$100) and facility use fees (\$300). Churches, such as Braddock St. United Methodist Church, also charge facility use fees (\$350) and require a security deposit. Shenandoah University, the area's best concert hall, charges custodial fees, facility fees and a salary for their concert coordinator (a total of \$850). Since use of Shenandoah's concert hall is in high demand, the University is not willing to negotiate on these fees. The Warren County American Legion Band does pay half of the joint concert fee that is held at Shenandoah University. In the past, The Barns at Rose Hill charged a \$300 facility use fee and custodial fees. The Barns will sometimes waived their all of their use fees for the Christmas Concert. The Community Band is now too large to play in the Barns, so Dixie Rhythm performs a Christmas Concert there. Since the band has the largest number of members ever, we are limited by our size as to where we can perform. In the upcoming year, the Community Band expects that some amount will have to be paid in order to perform any indoor concert. In some years, the Band has been able to obtain corporate sponsors to help pay facilities fees. It is uncertain whether or not the Band will have corporate sponsors for the 2024 concerts.

To offset band expenses, Dixie Rhythm continues to sell their CD's, but since the CD's have been out for years, sales have resulted in little income. Therefore, income from CD sales is expected to be very little in 2024. Dixie Rhythm performed more concerts and received more donations in 2023 than in any other year. The demand for Dixie Rhythm is expected to remain high in 2024, and donations for Dixie Rhythm performance is expected to continue in 2024. In 2023 the Community Band received donations from the Berryville American Legion and VFW for its performance at the Veterans Day Program in Berryville. This was the only donation that the community band received for its performances.

In the upcoming year, the band will continue to require members to pay a portion of the purchase price for their uniform shirt and uniform hat. The amount of money donated to the Community Band for performances is uncertain.

Besides providing entertaining music, the band has served community charities. Every year the CC Community Band performs two Christmas Concerts for the benefit of the Chain of Checks Charity. The 2023 benefit concerts raised approximately \$1100.00 for the Winchester Chain of Checks Charity.

As always, the Clarke County Community Band appreciates the funding that is provided by the Clarke County Board of Supervisors, and this support is acknowledged at all Community Band performances. Thank you for your continued support!

Sincerely,
Julie Stagers, Treasurer
for David Worthington, Clarke County Community Band President

Community Band Concerts Are Listed In Black

Dixie Rhythm Concerts Are Listed in Red

- Jan 15 Sun 3:00PM Berryville 225th Anniversary Celebration, Clarke County HighSchool, Berryville, VA
- Feb. 12 Sun 10:15 Grace Episcopal Church, Berryville, VA
- Feb 28 Tue 7:30 PM Combined Clarke County Community Band and American Legion Warren County Community Band
Randolph Macon Academy Gymnasium, Front Royal, VA
- May 06 Sat 1:00PM Apple Blossum Parade, Winchester VA
- May 20 Sat 3:00 PM First United Methodist Church Picnic, Winchester, VA
- Jun 11 Sun 3:00 PM Prince William County Band Festival, Harris Pavillion, Manasas, VA
- Jun 23 Fri 6:30 PM Music in the Park Concert, Rose Hill Park, Berryville, VA **Cancelled due to rain**
- Jul 03 Mon 8:00 PM Independence Day Celebration, Clarke County Fairgrounds, Berryville, VA
- Aug 25 Fri 6:30 PM Music in the Park Concert, Rose Hill Park, Berryville, VA
- Aug 27 Sun 10:00 AM Duncan United Methodist Church, Berryville, VA
- Sep 1 Fri 7:00 PM Orchard Ridge Assisted Living, Winchester, VA
- Sep 8 Fri 6:30 PM Music in the Park Concert, Rose Hill Park, Berryville VA **** **Cancelled Due To Rain******
- Sep 17 Sun 3:00 PM Episcopal Church Middleburg, VA
- Oct 8 Sun 12:30 PM Claremont Farms, Berryville, VA
- Nov 11 Sat 11:00 AM Veterans Day Program, Veterans Plaza at Rose Hill Park, Berryville, VA
- Nov 30 Thu 7:00 PM Orchard Ridge Assisted Living, Winchester, VA
- Dec 01 Fri 5:30 PM Christmas Tree Lighting at Rose Hill Park, Berryville, VA

Dec 01 Fri 7:00 PM Christmas Concert at the Barn of Rose Hill, Berryville, VA

Dec 10 Sun 2:00 PM Chain of Checks Christmas Concert, Clarke County High School, Berryville, VA

Dec 15 Fri 12:00 PM NARFE Luncheon, Boyce Fire Hall, Boyce, VA

Dec 17 Sun 7:00 PM Chain of Checks Christmas Concert, Armstrong Hall at Shenandoah University, Winchester, VA

CCCBAND
Income and Expenses - Actual
January 1 through December 31, 2023

INCOME

Income	
Brass Quintet Performance	\$ 0.00
CC Board Supervisors	3,000.00
CCCB Performance Donation	500.00
Corporate Concert Sponsor	0.00
Dixie Rhythm CD Sales	260.00
Dixie Rhythm Performances	2,152.13
Donation	0.00
Donations@ConcertsDoor	0.00
Interest	18.18
Money Raised For Charity	0.00
Other Income	0.00
Shirts Paid ForBy Members	220.00
	\$ 6,150.31
Total Income	\$ 6,150.31
	TOTAL INCOME \$ 6,150.31

EXPENSE

Expense	
Band Equipment	\$ 453.62
Band Hats	0.00
Band Music	1,728.56
Band Shirts	0.00
Charity Donation	0.00
Dixie Rhythm CD Expense	505.44
Dixie Rhythm Equipment	0.00
Dixie Rhythm Music	0.00
Dixie RhythmHiredMusicians	250.00
Donation to JWMS Band	0.00
Instrument Repair	0.00
Insurance	1,950.00
Miscellaneous Expense	1,040.25
Music Folders	0.00
Music Royalty License	585.00
Performance Facility Fee	974.00
Piano Repair	0.00
Postage	0.00
Returned Music Shipping	0.00
Stand Lights	0.00
TransportationOfEquipment	226.71
Use of Facilities	0.00
	\$ 7,713.58
Total Expense	\$ 7,713.58
	TOTAL EXPENSE \$ 7,713.58
	NET INCOME (LOSS) \$ (1,563.27)

[1]

CLARKE COUNTY FY 2025 BUDGET

Cash Grant Request

Use this form to request a cash grant from the Board of Supervisors for the next fiscal year. Call Nancy Warczyglowa @ 540-955-6170 with questions.

Agency Name: Northern Virginia 4-H Educational & Conference Center

Contact (name, phone, and email): Katie Tennant, 540-635-7171, tennantk@vt.edu

CASH GRANT:

Amount Requesting FY 25: \$1,750

Total clients served in FY 23: 1,582 Jr. 4-H campers

Number from Clarke: 35

Please attach a copy of your most recent audited financial statements, including balance sheet and income/expense statement, the most recent form 990 and any additional information you feel is important.

JUSTIFICATION Please justify your request as succinctly, factually, and legibly as possible, and include all of the applicable information that is being requested.

Please see attached letter request.



**NORTHERN VIRGINIA
4-H EDUCATIONAL AND CONFERENCE CENTER**
600 4-H Center Drive – Front Royal, VA 22630
Phone: (540) 635-7171 – Fax: (540) 635-6876
www.nova4h.com



January 29, 2024

Nancy Warczglowa
Clarke County, VA

Dear Ms. Warczglowa:

We are most appreciative of the support we have received from Clarke County in the past. Whether through the experiential education of hands-on activities, the recreational and cultural value of immersion into sleepaway summer-camp life with diverse bunk-mates, or the health benefits of outdoor play, the 4-H Center serves a critical role in supporting the wholistic health of youth, teens, and adults in 19 localities throughout Northern Virginia.

Because the 4-H Center does not receive any regular state or federal funding, operating funds are raised solely through program fees, financial development, and grants. Annual local government support is a critical component to allowing the Center to keep fees as low as possible to protect access to programs and facilities for all youth, regardless of financial status. With the specific intent to maximize access to our leadership development camping programs for all youth, the Northern Virginia 4-H Center discounts our 4-H Camp fees by approximately \$100/person. *Donor contributions are primarily requested to continue subsidizing this discount.*

This letter is to formally request an appropriation from the Clarke County FY 2025 Budget in the amount of \$1,750 to support the Northern Virginia 4-H Educational Center.

This is a decrease from the previous year's ask due to less campers in 2023.

This budget request of \$1,750 is calculated from half of the discount (\$50) x the number of Clarke County 2023 youth and teens served during Junior 4-H Camp (35). ($\$50 \times 35 = \$1,750$).

The basis of 4-H has always been rooted in the acquisition and development of life skills for youth. The specific, relevant skills sought have evolved over the last 100+ years, but the principle remains the same.

Immersion into a week-long 4-H Junior Camp program fosters a unique environment conducive to this youth leadership development. Given that the audience is our next generation of local, state, and national leaders, we feel a shared-cost approach is both reasonable and responsible, and thus we seek support from our partner localities to continue providing these life-changing programs.

Attached you will find the following documents to support our request:

- 2022 IRS Form 990



NORTHERN VIRGINIA
4-H EDUCATIONAL AND CONFERENCE CENTER
600 4-H Center Drive – Front Royal, VA 22630
Phone: (540) 635-7171 – Fax: (540) 635-6876
www.nova4h.com



- Funding Request Form
- Local Government Grants
- Agency Salary Information
- 4-H Center Board of Directors Roster

Our hope for Summer 2024 is to increase our capacities towards a full camp. The financial support received is vital to that end. We appreciate your support of the youth and families of Clarke County by including \$1,750 in your FY 2025 budget.

If you have questions or need additional information, please don't hesitate to reach out.

On behalf of the Board of Directors of the Northern Virginia 4-H Educational and Conference Center, I would like to once again express sincere gratitude for the wonderful support received from Clarke County Board of Supervisors over the life of the 4-H Center. We are very appreciative and look forward to continued partnerships and support.

Please let me know if you have any questions or need any additional information. Thank you.

With much appreciation,

Katie Tennant
Executive Director
tennantk@vt.edu

<u>Period</u>	<u>Payroll Item</u>	<u>Previous Rate</u>	<u>Current Rate</u>
Newlon, Chris			
2024	Hourly	18.50	19.24
2023	Hourly	16.50	18.50
2022	Hourly	15.00	16.50
Walter, Ronald L.			
2024	Hourly	15.00	15.60
2023	Hourly	12.50	15.00
2022	Hourly	N/A	12.50
Whitmer, Terra M			
2024	Hourly	20.19	21.00
2023	Hourly	19.23	20.19
2022	Hourly	18.52	19.23
Zopp, Karen			
2024	Hourly	20.19	21
2023	Hourly	N/A	20.19
2022	N/A		

2023 Northern Virginia 4-H Educational and Conference Center Board of Directors

Committee Members

President – Tobin Smith
1st Vice President – Greg Ralph
Corporate Secretary – Andrew Hill
Treasurer – Jay Robinson
4-H Agent Representative – Carly Wright (Loudoun County)
Finance Chair – James Wolfe
Member – Kathy Truax
Member – Michael Williams
Member – Emily Whitacre
Member – William Abel Harrison Long III
Executive Director – Katie Tennant

VCE Representatives to the Executive Committee (*ex officio*)

State Extension 4-H Leader – Jeremy Johnson
4-H Camping Specialist – Sam Fisher
Northeast District Director – Morris White
Northwest District Director – John Thompson

Center Staff

Finance Director – Joan Burke
Program Director – Tatyana Yates

Updated 6/27/2023

For 2024

Andrew P. Hill (2020) 2 nd term	25 S. Royal Ave. Front Royal, VA 22630	C: 540-686-1203 aphill@mata-hill.com
Carly Wright (2021) 1 st term	750 Miller Drive SE, Suite 161 Leesburg, VA 20175	O: 703-771-5837 C: 571-437-5156 carlymg@vt.edu
Emily Whitacre (2022) 1 st term	304 Hupps Hill Court Strasburg, VA 22657	C: 540-931-6314 ewhitacre557@gmail.com
Greg Ralph (2018) 2 nd term	6908 Mill Valley Drive Warrenton, VA 20187	O: 540-439-3737 C: 703-403-5343 gralph1960@gmail.com
Jay Robinson (2018) 3 rd term	115 Eagle Lane Elizabeth City, NC 27909	O: 757-558-3367 C: 757-298-9874 jay.robinson@damuth.com
Kathryn A.G. Truax (2019) 2 nd term	100 Harmony Manor Drive Front Royal, VA 22630	C: 571-643-1657 truaxkathy@gmail.com
James Wolfe (2018) 3 rd term	78 Summit Manor Drive Front Royal, VA 22630	C: 703-220-9231 jwolfe7@gmu.edu
Michael Williams (2023) 1 st term	1405 Jefferson Avenue Front Royal, VA 22630	C: 540-336-3127 mdub0308@gmail.com
William Abel Harrison Long III (2023) 1 st term	1332 Madison Avenue Front Royal, VA 22630	C: 540-551-0866 willahlong@gmail.com

EX OFFICIO BOARD MEMBERS

Katie Tennant Executive Director	600 4H Center Drive Front Royal, VA 22630	O: 540-635-7171 x3 C: 614-804-6540
Sam Fisher 4-H Camping Specialist	107 Hutcheson Hall (0419) Blacksburg, VA 24061	O: 540-231-1173 c:540-200-5035 safishe3@vt.edu
Jeremy Johnson State 4-H Leader	107 Hutcheson Hall (0419) Blacksburg, VA 24061	O: 540-231-2330 C: 540-553-5854 jejohns1@vt.edu
John Thompson NW District Director	2322 Blue Stone Drive Suite 140 Harrisonburg, VA 22801	O: 540-432-6029 Ext 104 Fax: 540-347-2534 ithomp75@vt.edu
Morris White NE District Director	2810 N. Parham Road Suite 300 Richmond, VA 23294	O: 804-381-1926 morrisfw@vt.edu

CENTER STAFF MEMBERS

Tatyana Yates Program Director	600 4H Center Drive Front Royal, VA 22630	O: 540-635-7171 tatyana@vt.edu
Joan Burke Finance Manager	600 4H Center Drive Front Royal, VA 22630	O: 540-635-7171 joan@nova4h.com

Northern Virginia 4-H Educational & Conference Center

Balance Sheet

01/29/24

As of January 31, 2024

Accrual Basis

	Jan 31, 24
ASSETS	
Current Assets	
Checking/Savings	
10000 · CASH & SAVINGS	
10010 · Atlantic Union Bank Operating	201,799.01
10015 · Atlantic Union Bank Capital	2,981.79
10030 · James E. Swart Animal Center	57,890.67
10500 · Petty Cash	200.00
10550 · Pool Cash	700.00
10850 · VT Surplus Vehicles Sales	2,432.75
10870 · Pearson Performing Arts Complex	200,000.00
10998 · VT Foundation Fund	6,938.96
10999 · Hokie Money Fund	4,999.30
10000 · CASH & SAVINGS - Other	-94.31
Total 10000 · CASH & SAVINGS	477,848.17
Total Checking/Savings	477,848.17
Accounts Receivable	
11000 · ACCOUNTS RECEIVABLES	28,082.07
Total Accounts Receivable	28,082.07
Other Current Assets	
11300 · Undeposited Funds	20,928.87
11500 · CONTRIBUTIONS RECEIVABLE	3,750.00
12000 · INVENTORY	15,843.17
13000 · Prepaid Expenses	31,421.79
14000 · INVESTMENTS	
14100 · Stanton Endowment Fund	8,000.00
14000 · INVESTMENTS - Other	7,371.42
Total 14000 · INVESTMENTS	15,371.42
Total Other Current Assets	87,315.25
Total Current Assets	593,245.49
Fixed Assets	
15000 · FIXED ASSETS	
15100 · Fixed Assets	9,434,334.35
15200 · Accumulated Depreciation	-8,507,019.36
15300 · Works in Progress	1,380,767.36
16000 · Miscellaneous Assets	73,943.75
Total 15000 · FIXED ASSETS	2,382,026.10
Total Fixed Assets	2,382,026.10
TOTAL ASSETS	2,975,271.59
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · ACCOUNTS PAYABLE	-8,741.57
Total Accounts Payable	-8,741.57

Northern Virginia 4-H Educational & Conference Center

Balance Sheet

01/29/24

As of January 31, 2024

Accrual Basis

	Jan 31, 24
Credit Cards	
Bank of America	
BOA-Whitmer, Terra	622.74
BOA - Percival, Sarah	24,582.53
BOA - Stanford, Jeremy	2,116.69
BOA - Tennant, Katherine	18,556.78
BOA - Yates, Tatyana	352.78
Bank of America - Other	-71,960.94
Total Bank of America	-25,729.42
Tennant, Katherine	1,255.14
Total Credit Cards	-24,474.28
Other Current Liabilities	
20050 · Accrued Interest	43,932.50
21000 · OTHER CURRENT LIABILITIES	
21010 · Unearned Deposits	13,898.43
21015 · Accrued Wages	22,184.41
21020 · Accrued Vacation-Comp Payable	3,163.62
21030 · Direct Deposit Liabilities	-621.22
21035 · Accrued Unemployment	603.41
21050 · Sunshine Fund	777.61
21060 · Virginia Withholding	-2,613.27
21065 · Employee Christmas Fund	679.70
21070 · Sales Tax Payable	47.30
21080 · Sales Tax Adjustment	18.50
21085 · Prepaid Accrued Expenses	-40.15
Total 21000 · OTHER CURRENT LIABILIT...	38,098.34
21090 · Special Love Loan	103,943.75
Total Other Current Liabilities	185,974.59
Total Current Liabilities	152,758.74
Long Term Liabilities	
22000 · LONG TERM LIABILITY	
22103 · VT Foundation LOC	
22104 · VT LOC Operating Funds	40,000.00
22105 · VT LOC Capital Funds	1,085,000.00
22103 · VT Foundation LOC - Other	225,000.00
Total 22103 · VT Foundation LOC	1,350,000.00
22200 · EIDL Government Loan	136,539.00
22600 · Salaries owed to VA Tech	48,502.08
Total 22000 · LONG TERM LIABILITY	1,535,041.08
Total Long Term Liabilities	1,535,041.08
Total Liabilities	1,687,799.82
Equity	
30000 · NET ASSETS	
30100 · Temp. Restricted Net Assets	61,846.09
30200 · Perm. Restricted Net Assets	229,000.00
Total 30000 · NET ASSETS	290,846.09
31000 · UNRESTRICTED NET ASSETS	1,102,777.76
32000 · OPENING BALANCE EQUITY	-71,119.43
Net Income	-35,032.65
Total Equity	1,287,471.77
TOTAL LIABILITIES & EQUITY	2,975,271.59

Profit & Loss

January 2024

	Jan 24
Ordinary Income/Expense	
Income	
40000 · REVENUE	
41000 · CONTRIBUTIONS & SUPPORT	
41400 · Grants & Foundations	6,200.00
Total 41000 · CONTRIBUTIONS & SUPP...	6,200.00
Total 40000 · REVENUE	6,200.00
42000 · CONFERENCES	
42020 · Conference Lodging	1,355.00
42030 · Conference Meeting Rooms	900.00
42000 · CONFERENCES - Other	14.00
Total 42000 · CONFERENCES	2,269.00
43000 · PROGRAMS	
43095 · Program Special Camps	-100.00
43000 · PROGRAMS - Other	-2.80
Total 43000 · PROGRAMS	-102.80
Total Income	8,366.20
Gross Profit	8,366.20
Expense	
50001 · MATERIALS & GOODS	
50100 · Food & drinks	679.43
Total 50001 · MATERIALS & GOODS	679.43
60000 · PERSONNEL	
60100 · Salaries & Wages	22,348.79
60400 · Payroll Taxes	2,129.83
60800 · FFCRA Sick Leave	0.00
60900 · Personnel Miscellaneous	600.00
Total 60000 · PERSONNEL	25,078.62
70000 · OPERATING EXPENSES	
70107 · Copier Costs	186.00
70310 · Dues & Subscription	80.00
70419 · Late Fees / Discount Loss	9.30
Total 70000 · OPERATING EXPENSES	275.30
80000 · MAINTENANCE & REPAIRS	
80200 · Maintenance Contracts	6,850.00
80300 · Repairs & Maintenance	66.93
80450 · Utilities	
80451 · Electric	8,309.85
80455 · Heating Fuel	1,938.72
Total 80450 · Utilities	10,248.57
80500 · Vehicles	200.00
Total 80000 · MAINTENANCE & REPAIRS	17,365.50
Total Expense	43,398.85
Net Ordinary Income	-35,032.65
Net Income	-35,032.65

Northern Virginia 4-H Educational and Conference Center
Annual Local Government Budget Support Requests

Unit	FY 24 Amount Requested	FY 2024 Approved	FY 25 Amount Requested
City of Alexandria	\$ 1,050.00	\$0.00	\$ 1,150.00
Arlington	\$ 1,950.00	\$0.00	\$ 3,000.00
Caroline	\$ 1,500.00	\$1,313.00	\$ 1,650.00
Clarke	\$ 2,000.00	\$2,000.00	\$ 1,750.00
Culpeper	\$ 2,150.00	\$2,150.00	\$ 3,250.00
Fairfax	\$ 15,000.00	\$15,000.00	\$ 15,000.00
Fauquier	\$ 7,000.00	\$7,000.00	\$ 7,000.00
Frederick	\$ 4,800.00	\$0.00	\$ 6,050.00
King George	\$ 5,300.00	\$0.00	\$ 4,150.00
Loudoun	\$ 7,878.00	\$7,800.00	\$ 7,950.00
Madison	\$ 4,100.00	\$0.00	\$ 3,700.00
Orange	\$ 5,150.00	\$5,150.00	\$ 5,050.00
Page	\$ 1,900.00	\$1,900.00	\$ 1,800.00
Prince William	\$ 5,400.00	\$0.00	\$ 7,300.00
Rappahannock	\$ 1,050.00	\$5,000.00	\$ 5,000.00
Shenandoah	\$ 1,400.00	\$1,400.00	\$ 1,650.00
Spotsylvania	\$ 2,900.00	\$0.00	\$ 3,000.00
Stafford	\$ 5,400.00	\$0.00	\$ 5,000.00
Warren	\$ 7,250.00	\$3,000.00	\$ 7,700.00
Total:	\$ 80,178.00	\$51,713.00	\$ 87,000.00



November 28, 2023

Northern Virginia 4-H Educational Center
600 4-H Center Drive
Front Royal, VA 22630

Northern Virginia 4-H Educational Center:

Enclosed is the organization's 2022 Exempt Organization return.

Specific filing instructions are as follows. Please note, we must receive your signed e-file forms before we can transmit your return(s).

FORM 990 RETURN:

This return has been prepared for electronic filing. If you wish to have it transmitted electronically to the IRS, please sign, date, and return Form 8879-TE to our office. We will then submit the electronic return to the IRS. Do not mail a paper copy of the return to the IRS.

A copy of the return is enclosed for your files. We suggest that you retain this copy indefinitely.

Sincerely,

PB Mares, LLP

PB Mares, LLP

TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING

December 31, 2022

Prepared For:

Northern Virginia 4-H Educational Center
600 4-H Center Drive
Front Royal, VA 22630

Prepared By:

PBMares, LLP
560 Broadview Ave, Suite 100
Warrenton, VA 20186

Amount Due or Refund:

Not applicable

Make Check Payable To:

Not applicable

Mail Tax Return and Check (if applicable) To:

Not applicable

Return Must be Mailed On or Before:

Not applicable

Special Instructions:

This return has been prepared for electronic filing. If you wish to have it transmitted electronically to the IRS, please sign, date, and return Form 8879-TE to our office. We will then submit the electronic return to the IRS. Do not mail a paper copy of the return to the IRS.

IRS e-file Signature Authorization for a Tax Exempt Entity

For calendar year 2022, or fiscal year beginning _____, 2022, and ending _____, 20____

2022

Department of the Treasury
Internal Revenue Service

Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879TE for the latest information.

Name of filer NORTHERN VIRGINIA 4-H EDUCATIONAL CENTER	EIN or SSN 54-1035176
Name and title of officer or person subject to tax KATHERINE TENNANT CENTER DIRECTOR	

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not complete more than one line in Part I.**

1a Form 990 check here <input checked="" type="checkbox"/>	b Total revenue , if any (Form 990, Part VIII, column (A), line 12)	1b <u>1,207,157.</u>
2a Form 990-EZ check here <input type="checkbox"/>	b Total revenue , if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b _____
5a Form 8868 check here <input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b _____
6a Form 990-T check here <input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b _____
7a Form 4720 check here <input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b _____
8a Form 5227 check here <input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b _____
9a Form 5330 check here <input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b _____
10a Form 8038-CP check here <input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b _____

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2022 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize **PBMARES LLP** to enter my PIN **22401**
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____ Date _____

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

54448145678
 Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2022 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature **PBMARES LLP** Date **11/28/23**

ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.

2022

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2022 calendar year, or tax year beginning and ending

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization NORTHERN VIRGINIA 4-H EDUCATIONAL CENTER		D Employer identification number 54-1035176
	Doing business as		E Telephone number 540-635-7171
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	
	600 4-H CENTER DRIVE		G Gross receipts \$ 1,207,157.
	City or town, state or province, country, and ZIP or foreign postal code FRONT ROYAL, VA 22630		
F Name and address of principal officer: KATHERINE TENNANT SAME AS C ABOVE		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions H(c) Group exemption number	

I Tax-exempt status: 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527

J Website: **WWW.NOVA4H.COM**

K Form of organization: Corporation Trust Association Other **L** Year of formation: **1976** **M** State of legal domicile: **VA**

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: TO PROVIDE RECREATIONAL AND EDUCATIONAL FACILITIES FOR 4-H AFFILIATED YOUTH PROGRAMS.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	9
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	9
	5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	52
	6 Total number of volunteers (estimate if necessary)	6	320
	7 a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 402,272.	Current Year 346,527.
	9 Program service revenue (Part VIII, line 2g)	511,664.	850,366.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	5.	552.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	15,467.	9,712.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	929,408.	1,207,157.
	Expenses	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.	0.
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		295,432.	362,872.
16a Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.
b Total fundraising expenses (Part IX, column (D), line 25)		29,963.	
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		655,925.	800,696.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	951,357.	1,163,568.	
19 Revenue less expenses. Subtract line 18 from line 12	-21,949.	43,589.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 2,983,748.	End of Year 2,978,233.
	21 Total liabilities (Part X, line 26)	1,649,297.	1,578,346.
	22 Net assets or fund balances. Subtract line 21 from line 20	1,334,451.	1,399,887.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer		Date	
	KATHERINE TENNANT, CENTER DIRECTOR Type or print name and title			
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed <input checked="" type="checkbox"/> PTIN
	JON-MICHAEL ROSCH	JON-MICHAEL ROSCH	11/28/23	P00704574
Preparer Use Only	Firm's name	Firm's EIN	Phone no. (540) 347-4970	
	PBMARES, LLP	54-0737372		
	Firm's address			
	560 BROADVIEW AVE, SUITE 100 WARRENTON, VA 20186			

May the IRS discuss this return with the preparer shown above? See instructions Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission: THE NORTHERN VIRGINIA 4-H EDUCATIONAL CENTER, INC. IS DEDICATED TO ENRICHING THE DEVELOPMENT OF YOUTH THROUGH INNOVATIVE 4-H CAMPING/TRAINING/LEADERSHIP PROGRAMS. IN ADDITION THE CENTER OFFERS SPECIAL CAMPING, RETREATING AND EDUCATIONAL EXPERIENCES.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 976,208. including grants of \$) (Revenue \$ 860,078.) THE CENTER IS OPEN DAILY YEAR-ROUND FOR PUBLIC RECREATION AT LITTLE OR NO COST. DURING THE SUMMER MONTHS, THE CENTER IS DEDICATED TO 4-H CAMPING PROGRAMS, WEEKLONG CAMPS FOR 4-H AFFILIATED YOUTHS; EDUCATIONAL CONFERENCES AND MEETING; EDUCATIONAL RECREATIONAL FACILITY ACTIVITIES, INCLUDING A POOL, LAKE, SHOOTING RANGE AND OTHERS. THE FACILITY IS AVAILABLE TO OTHER GROUPS, LARGE OR SMALL, ON WEEKENDS, AND NON-SUMMER MONTHS FOR SEMINARS, CONFERENCES, WORKSHOPS, MEETINGS, AND RETREATS. COMPLETE SERVICES INCLUDE DORMITORY LODGING, FOOD SERVICE, PROGRAM ASSISTANCE AND THE USE OF ALL RECREATIONAL FACILITIES.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe on Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 976,208.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I.</i> See instructions		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		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? <i>If "Yes," complete Schedule J</i>		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>		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? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		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? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?	X	

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, question text, and Yes/No response boxes. Includes questions 2a through 17 regarding employee counts, tax returns, gross income, foreign accounts, prohibited transactions, and charitable contributions.

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year; 1b Enter the number of voting members included on line 1a, above, who are independent; 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?; 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?; 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?; 5 Did the organization become aware during the year of a significant diversion of the organization's assets?; 6 Did the organization have members or stockholders?; 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?; 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? b Each committee with authority to act on behalf of the governing body?; 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O.

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates?; 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?; 11b 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; 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done; 13 Did the organization have a written whistleblower policy?; 14 Did the organization have a written document retention and destruction policy?; 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?; 15a The organization's CEO, Executive Director, or top management official; 15b Other officers or key employees of the organization; 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?; 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed VA
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
[] Own website [] Another's website [X] Upon request [] Other (explain on Schedule O)
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records
THE ORGANIZATION - 540-635-7171
600 4-H CENTER DRIVE, FRONT ROYAL, VA 22630

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) KATHERINE TENNANT CENTER DIRECTOR	40.00			X				0.	0.	0.
(2) TOBIN SMITH PRESIDENT	1.00	X		X				0.	0.	0.
(3) JAY ROBINSON TREASURER	1.00	X		X				0.	0.	0.
(4) GREG RALPH VICE PRESIDENT	1.00	X		X				0.	0.	0.
(5) KATHRYN A. G. TRUAZ DIRECTOR	1.00	X						0.	0.	0.
(6) JAMES WOLFE DIRECTOR	1.00	X						0.	0.	0.
(7) ANDREW P. HILL DIRECTOR	1.00	X						0.	0.	0.
(8) ALYSSA WALDEN SECRETARY	1.00	X		X				0.	0.	0.
(9) TARA WESTINGTON DIRECTOR	1.00	X						0.	0.	0.

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	37,158.			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	309,369.			
	g	Noncash contributions included in lines 1a-1f	1g	\$ 80.			
	h	Total. Add lines 1a-1f		346,527.			
Program Service Revenue	2 a	CAMP & CONFERENCE FEES	Business Code 900099	850,366.	850,366.		
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		850,366.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		552.		552.	
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6 a	Gross rents	6a	(i) Real			
				(ii) Personal			
	b	Less: rental expenses	6b				
	c	Rental income or (loss)	6c				
	d	Net rental income or (loss)					
	7 a	Gross amount from sales of assets other than inventory	7a	(i) Securities			
				(ii) Other			
	b	Less: cost or other basis and sales expenses	7b				
	c	Gain or (loss)	7c				
	d	Net gain or (loss)					
8 a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a					
b	Less: direct expenses	8b					
c	Net income or (loss) from fundraising events						
9 a	Gross income from gaming activities. See Part IV, line 19	9a					
b	Less: direct expenses	9b					
c	Net income or (loss) from gaming activities						
10 a	Gross sales of inventory, less returns and allowances	10a					
b	Less: cost of goods sold	10b					
c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11 a	OTHER INCOME	Business Code 900099	9,712.	9,712.		
	b						
	c						
	d	All other revenue					
	e	Total. Add lines 11a-11d		9,712.			
12	Total revenue. See instructions		1,207,157.	860,078.	0.	552.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
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)				
7 Other salaries and wages	333,919.	257,118.	50,088.	26,713.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	28,953.	22,294.	4,343.	2,316.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	13,238.		13,238.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	2,347.		2,347.	
12 Advertising and promotion	934.			934.
13 Office expenses	12,335.		12,335.	
14 Information technology				
15 Royalties				
16 Occupancy	187,587.	172,580.	15,007.	
17 Travel	2,224.	2,224.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings				
20 Interest	1,788.		1,788.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	224,244.	206,304.	17,940.	
23 Insurance	26,950.	22,908.	4,042.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a PROGRAM SUPPLIES	185,487.	159,723.	25,764.	
b MAINTENANCE & REPAIRS	121,625.	111,120.	10,505.	
c OTHER COSTS	21,937.	21,937.		
d _____				
e All other expenses _____				
25 Total functional expenses. Add lines 1 through 24e	1,163,568.	976,208.	157,397.	29,963.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	254,324.	1	424,917.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	36,182.	3	3,750.
	4 Accounts receivable, net	6,394.	4	48,751.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	15,843.	8	15,843.
	9 Prepaid expenses and deferred charges	3,995.	9	6,089.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 10,746,287.		
	b Less: accumulated depreciation	10b 8,282,775.	2,651,639.	10c 2,463,512.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	15,371.	15	15,371.
16 Total assets. Add lines 1 through 15 (must equal line 33)	2,983,748.	16	2,978,233.	
Liabilities	17 Accounts payable and accrued expenses	94,688.	17	48,356.
	18 Grants payable		18	
	19 Deferred revenue	7,918.	19	13,898.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	1,546,691.	25	1,516,092.
	26 Total liabilities. Add lines 17 through 25	1,649,297.	26	1,578,346.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	1,056,011.	27	1,109,040.
	28 Net assets with donor restrictions	278,440.	28	290,847.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	1,334,451.	32	1,399,887.
	33 Total liabilities and net assets/fund balances	2,983,748.	33	2,978,233.

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,207,157.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,163,568.
3	Revenue less expenses. Subtract line 2 from line 1	3	43,589.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,334,451.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	21,847.
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	1,399,887.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

- 1 Accounting method used to prepare the Form 990: Cash Accrual Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant?
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?
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.
- 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?
- b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits

	Yes	No
2a		X
2b	X	
2c		X
3a		X
3b		

Form 990 (2022)

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	173,910.	163,026.	332,533.	402,272.	92,533.	1164274.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	173,910.	163,026.	332,533.	402,272.	92,533.	1164274.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						198,328.
6 Public support. Subtract line 5 from line 4.						965,946.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4	173,910.	163,026.	332,533.	402,272.	92,533.	1164274.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	1,043.	711.	788.	5.		2,547.
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						1166821.
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f))	14	82.78	%
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	92.19	%
16a 33 1/3% support test - 2022. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization			<input checked="" type="checkbox"/>
b 33 1/3% support test - 2021. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization			<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization			<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization			<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions			<input type="checkbox"/>

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2021 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2022. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2021. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>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.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
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)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>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.</i>		
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)? <i>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.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>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).</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
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))? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
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)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
b A family member of a person described on line 11a above?		
c A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		
11a		
11b		
11c		

Section B. Type I Supporting Organizations

	Yes	No
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 Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
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? <i>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.</i>		
1		
2		

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)? <i>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).</i>		
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?		
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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
2 Activities Test. Answer lines 2a and 2b below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>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.</i>	Yes	No
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? <i>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.</i>		
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? <i>If "Yes" or "No" provide details in Part VI.</i>		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		
2a		
2b		
3a		
3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). **See instructions.**
 All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2022 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1	Distributable amount for 2022 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2022 (reasonable cause required - explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2022		
a	From 2017		
b	From 2018		
c	From 2019		
d	From 2020		
e	From 2021		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2022 distributable amount		
i	Carryover from 2017 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2022 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2022 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2023. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2018		
b	Excess from 2019		
c	Excess from 2020		
d	Excess from 2021		
e	Excess from 2022		

Schedule A (Form 990) 2022

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Multiple horizontal lines for supplemental information.

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990 or Form 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Name of the organization

NORTHERN VIRGINIA 4-H EDUCATIONAL CENTER

Employer identification number

54-1035176

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

LHA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (2022)

Name of organization NORTHERN VIRGINIA 4-H EDUCATIONAL CENTER	Employer identification number 54-1035176
---	---

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	J-WRAP MANAGEMENT LLC 49 CACTUS LN LAVONIA, GA 30553	\$ 200,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	COUNTY OF FAIRFAX 12000 GOVERNMENT CENTER PARKWAY, SUITE 561 FAIRFAX, VA 22035	\$ 15,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	JOHN F. SWART JR. 3400 FOX MILL ROAD OAKTON, VA 22124	\$ 45,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization NORTHERN VIRGINIA 4-H EDUCATIONAL CENTER	Employer identification number 54-1035176
---	---

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____

Name of organization NORTHERN VIRGINIA 4-H EDUCATIONAL CENTER	Employer identification number 54-1035176
---	---

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization **NORTHERN VIRGINIA 4-H EDUCATIONAL CENTER** Employer identification number **54-1035176**

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).
 Preservation of land for public use (for example, recreation or education) Preservation of a historically important land area
 Protection of natural habitat Preservation of a certified historic structure
 Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after July 25,2006, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year _____

4 Number of states where property subject to conservation easement is located _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 \$ _____

(ii) Assets included in Form 990, Part X \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 \$ _____

b Assets included in Form 990, Part X \$ _____

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 2022

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment _____%
 - b Permanent endowment _____%
 - c Term endowment _____%
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|---|--------|----|
| (i) Unrelated organizations | 3a(i) | |
| (ii) Related organizations | 3a(ii) | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/> | 3b | |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		229,000.		229,000.
b Buildings		9,622,138.	7,511,094.	2,111,044.
c Leasehold improvements				
d Equipment		686,861.	558,421.	128,440.
e Other		208,288.	213,260.	-4,972.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				2,463,512.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) SECURED NOTE PAYABLE TO VIRGINIA	
(3) TECH FOUNDATION	23,784.
(4) SECURED LINE OF CREDIT TO VIRGINIA	
(5) TECH FOUNDATION	1,350,000.
(6) EIDL LOAN	142,308.
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	1,516,092.

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 ...

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	1,349,734.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b	142,577.	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	142,577.
3	Subtract line 2e from line 1		3	1,207,157.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	0.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	1,207,157.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	1,306,145.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	142,577.	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	142,577.
3	Subtract line 2e from line 1		3	1,163,568.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	0.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	1,163,568.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2:

THE CENTER IS EXEMPT FROM INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND FROM EXCISE TAXES AS AN ORGANIZATOIN THAT IS NOT A PRIVATE FOUNDATION AS DEFINED IN SECTION 509(A) THEREOF. ACCORDINGLY, NO PROVISIONS FOR INCOME TAXES HAS BEEN RECORDED.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

DONATED WAGES

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization

NORTHERN VIRGINIA 4-H EDUCATIONAL CENTER

Employer identification number

54-1035176

FORM 990, PART VI, SECTION B, LINE 11B:

A COPY OF THE FORM 990 IS PROVIDED TO THE BOARD OF DIRECTORS FOR REVIEW AND
APPROVAL BEFORE FILING WITH THE IRS.

FORM 990, PART VI, SECTION B, LINE 12C:

PERSONS COVERED BY THE CONFLICT OF INTEREST POLICY WILL ANNUALLY DISCLOSE
OR UPDATE TO THE PRESIDENT OF THE BOARD OF DIRECTORS THEIR INTERESTS THAT
COULD GIVE RISE TO CONFLICTS OF INTEREST. FOR EACH INTEREST DISCLOSED THE
PRESIDENT WILL DETERMINE WHAT ACTION NEED TO BE TAKEN.

FORM 990, PART VI, SECTION C, LINE 19:

THE CENTER MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND
FINANCIAL STATEMENTS AVAILABLE UPON REQUEST.

FY25 Budget Presentations by Civic Organizations

6:45 – 7:00 pm

- Winchester Regional Airport
- Lord Fairfax Health District
- Laurel Ridge Small Business Development Center



WINCHESTER REGIONAL AIRPORT

491 AIRPORT ROAD
WINCHESTER, VIRGINIA 22602
(540) 662-5786

January 29, 2024

Chris Boies
County Administrator
101 Chalmers Court
Berryville, VA 22611

Tom Judge, Director
Clarke County Department of Joint Admin Services
317 W. Main Street
Berryville, VA 22611

Re: Clarke County FY 2025 Budget Request
Winchester Regional Airport Authority

Dear Mr.Boies & Mr. Judge,

On behalf of the Winchester Regional Airport Authority ("Authority"), enclosed is the budget request for FY 2025. Your financial support enables the Authority to uphold its mission to "Provide a safe, efficient, and customer-friendly airport that meets the aviation needs of the region".

According to a 2017 impact study commissioned by the Virginia Department of Aviation (DOAV), the Winchester Regional Airport contributes 179 jobs, \$6.8M in wages, and \$20.9M of economic benefit to the regional economy on an annual basis. Several Clarke County businesses use the airport and many aircraft owned by Clarke County residents are based here.

More importantly, the airport benefits all residents of Clarke County by supporting aeronautical activity that serves the public interest. Examples include aeromedical flights that transport patients in need of specialized medical care, air ambulance, agricultural spraying, utility and pipeline inspection, aerial surveying for construction or real estate, law enforcement, disaster response, and operations by state and federal agencies.

For FY 2025, the Authority requests \$5,000 to be used in support of the airport's capital budget. Your financial contribution secures voting privileges for Clarke County on the Authority board of directors, thereby protecting the interests of county residents. The airport will remain a key resource for your economic development goals. Please note that a form 990 is not required as the Authority is a political subdivision of the Commonwealth.

I am happy to address any questions or provide additional information related to the budget or other matters. Thank you for your consideration of this request.

Page 2
Winchester Regional Airport Authority
FY 2025 Budget Request

Sincerely,



Nick Sabo, A.A.E.
Executive Director

Enclosure: FY 2024 Budget Request
 FY 2022 Audit

Ec: Bill Pifer, Authority Chairman w/encls
 Leslie Melanson, Clarke County Rep w/encls

FY2025 CAPITAL BUDGET REQUEST					
Winchester Regional Airport Authority					
UPDATE: 12/28/2023		REVENUE SOURCE			
PROJECT TITLE	DESCRIPTION	FEDERAL	STATE	LOCAL	TOTAL
New Terminal (Construction)	FY 2023 Carry forward; Local share covered by WRAA debt	\$0	\$9,100,000	\$2,400,000	\$11,500,000
Reconstruct Apron & Rehabilitate Parallel Taxiway Ph. 2 (Construction)	FY 2024 Carry forward; FAA AIP 90%/DOAV 8%/Local 2%	\$5,116,854	\$454,831	\$113,708	\$5,685,393
Rehabilitate/Construct Parallel Taxiway A - Section 1 (Design/Bid)	FY 2024 Carry forward; FAA AIP 90%/DOAV 8%/Local 2%	\$351,000	\$31,200	\$7,800	\$390,000
Acquire Land - Parcel 64-A-69 Robertson (48) (TW A)	FY 2024 Carry forward; FAA AIP 90%/DOAV 8%/Local 2%	\$295,000	\$26,222	\$6,556	\$327,778
Terminal Site Work Phase 2 (Construction)	FY 2022 Carry forward; DOAV 74%/Local 26%	\$0	\$392,149	\$137,782	\$529,931
Northside Environmental Assessment	FY 2023 Carry forward; Local share covered by WRAA funds	\$295,200	\$26,240	\$6,560	\$328,000
New Terminal FF&E	FY 2024 Carry forward; DOAV 80%/Local 20%	\$0	\$52,444	\$13,111	\$65,555
Rehabilitate/Construct Parallel Taxiway Ph. 1 (Construction) & Section 2/3 (Design)	FAA AIP 90%/DOAV 8%/Local 2%	\$5,400,000	\$480,000	\$120,000	\$6,000,000
Bipartisan Infrastructure Legislation (BIL) Eligible Project	FAA BIL 90%/DOAV 8%/Local 2%	\$560,430	\$49,816	\$12,454	\$622,700
Self Serve Aviation Fuel Tank Upgrade	33% State Grant Eligible	\$0	\$16,500	\$33,500	\$50,000
State Eligible Capital Maintenance Project	50% State Grant Eligible	\$0	\$25,000	\$25,000	\$50,000
Local Capital Project Expenditures	Local Capital Expenditures	\$0	\$0	\$20,000	\$20,000
		\$12,018,484	\$10,654,402	\$2,896,470	\$25,569,357
			FY25 Request	\$210,954	
			Carry Forward	\$278,956	
	Local Revenue Breakdown				
	Warren County	\$5,000		% based on 2022 Weldon Cooper	
	Clarke County	\$5,000		Fred Co	City
	Shenandoah County	\$5,000		77.0%	23.0%
	Frederick County/City of Winchester	\$195,954	FY25 Request	\$150,885	\$45,069
	FY25 Request	\$210,954	Carry Forward	\$214,796	\$64,160

10/04/2023 COUNTY OF FREDERICK - BUDGET - EXPENSE		ACCOUNTING PERIOD 2023/10					
FUND #-017 AIRPORT AUTHORITY OPERATING FUND							
		Prior Years FY/2022	Prior Years FY/2023	Amended Budget	Actual On 2023/10	Dept Request FY2025	Admin Request
	PERSONAL SERVICE	581,549	606,705	703,895	159,455	656,255	
	FRINGE BENEFITS	258,809	272,550	354,731	72,250	329,143	
081090-3002-000-000	PROFESSIONAL SERVICES	23,823	21,283	35,000	1,068	35,000	
081090-3002-000-001	FISCAL AGENCY TRANSFER COSTS						
081090-3004-000-001	REPAIR & MAINTENANCE EQUIP.	2,923	5,290	12,000	415	12,000	
081090-3004-000-002	STATE F&E REPAIRS						
081090-3004-000-003	REPAIR & MAINTENANCE BLDG.&GRO	2,115	5,855	10,000	2,750	10,000	
081090-3005-000-000	MAINTENANCE SERVICE CONTRACTS	10,393	10,990	23,100	2,419	26,000	
081090-3005-000-001	STATE FUNDED MAINTENANCE CONTR	3,600	3,600	3,600		3,600	
081090-3007-000-000	ADVERTISING		388	1,000		1,000	
081090-3010-000-000	OTHER CONTRACTUAL SERVICES	22,357	24,037	19,000	2,862	36,000	
	PURCHASED SERVICES	65,211	71,443	103,700	9,514	123,600	
081090-4003-000-001	CENTRAL STORES-COPIES						
081090-5101-000-000	ELECTRICAL SERVICES	60,679	73,701	65,000	5,625	69,000	
081090-5102-000-000	HEATING SERVICES	13,618	15,138	14,000	197	25,000	
081090-5103-000-000	WATER & SEWAGE SERVICES	8,535	10,847	10,000	684	21,000	
081090-5204-000-001	POSTAGE	57	300	500		500	
081090-5204-000-002	TELEPHONE	9,593	12,343	10,000	2,023	16,000	
081090-5302-000-000	FIRE INSURANCE	13,596	15,326	16,300	16,044	17,000	
081090-5305-000-000	MOTOR VEHICLE INSURANCE	6,826	6,006	8,000	6,094	8,000	
081090-5307-000-000	PUBLIC OFFICIALS LIABILITY INS	516	516	600		600	
081090-5308-000-000	GENERAL LIABILITY INSURANCE	22,658	24,832	28,600	28,555	32,500	
081090-5401-000-000	OFFICE SUPPLIES	2,410	4,511	4,499	511	4,785	
081090-5405-000-000	JANITORIAL SUPPLIES	876	1,248	1,000	301	1,000	
081090-5407-000-000	REPAIR AND MAINTENANCE SUPPLIE	5,633	10,396	12,000	1,225	12,000	
081090-5407-000-001	STATE - PARTS AND SUPPLIES	2,105	2,783			2,000	
081090-5408-000-000	VEHICLE AND POWERED EQUIP SUPP	15,114	14,087	14,000	1,517	15,000	
081090-5408-000-001	VEHICLE GAS-AIRPORT USE	13,819	11,960	13,250	1,607	14,000	
081090-5410-000-000	UNIFORMS	520	153	2,500		2,000	
081090-5413-000-000	OTHER OPERATING SUPPLIES	1,712	2,903	4,000	287	5,000	
081090-5413-000-001	LINE SERVICE EQUIPMENT	1,739	2,382	3,000	240	3,000	
081090-5413-000-002	SECURITY MATERIALS & SUPPLIES	1,088	281	3,000		3,000	
081090-5413-000-999	EMERGENCY/DISASTER EXPENSE						
081090-5414-000-000	MERCHANDISE FOR RESALE	1,196,109	1,356,400	1,430,500	248,020	1,318,000	
081090-5415-000-000	OTHER EXPENSE-CREDIT CARD FEES						
081090-5506-000-000	TRAVEL	4,711	4,733	7,000	1,962	7,000	
081090-5714-000-000	INSURANCE DEDUCT.						
081090-5715-000-000	PROMOTIONAL FUND	9,697	9,903	15,000		15,000	
081090-5801-000-000	DUES & MEMBERSHIP	2,959	3,436	3,750	290	4,000	
081090-5803-000-000	TAX REFUNDS						
081090-5804-000-000	TAXES-FED.EXCISE & STATE	119	151	120		150	

081090-5806-000-000	SNOW REMOVAL OPERATIONS	4,409		10,000		10,000	
081090-5810-000-000	PAYMENT OF UNEMPLOYMENT CLAIMS		1,922				
	OTHER CHARGES	1,399,098	1,586,258	1,676,619	315,182	1,605,535	
081090-8001-000-000	MACHINERY AND EQUIPMENT						
081090-8002-000-000	FURNITURE AND FIXTURES						
081090-8002-000-001	LEASE BUILDING/CITY						
081090-8002-000-002	PRINCIPAL/INTEREST-HANGER						
081090-8002-000-003	LEASE - GOODMAN HANGER						
081090-8003-000-000	COMMUNICATIONS EQUIPMENT						
081090-8007-000-000	INTEGRATED TECHNOLOGY EQUIPMENT	26,902					
	CAPITAL OUTLAY	26,902				0	
081090-9001-000-000	LEASE/RENT OF EQUIPMENT	29,636	29,717	30,000	7,679	28,156	
081090-9002-000-000	LEASE/RENT OF BUILDING						
081090-9002-000-002	PRINCIPAL/INTEREST-HANGER						
081090-9002-000-003	PRINCIPAL/INTEREST VRA LOAN						
081090-9003-000-000	LEASE/LAND NBD						
081090-9005-000-000	SBITA \$5K+ LONG-TERM					2,000	
081090-9101-000-000	PAYMENT OF LOANS	90,212	90,212	90,240	22,553	141,650	
	OTHER USES OF FUNDS	119,848	119,929	120,240	30,232	171,806	
	TOTAL DEPARTMENT	2,451,417	2,656,885	2,959,185	586,633	2,886,339	
92010	TRANSFERS						
092010 -000-000	TRANSFERS						
092010-5880-000-001	TRANSFERS TO AIRPORT CAPITAL F						
092010-5890-000-000	OPERATIONAL TRANSFERS				-4,061		
	OTHER CHARGES				-4,061	0	
	TOTAL DEPARTMENT				-4,061	0	
93010	TRANSFERS						
093010-2011-000-000	WORKER'S COMP FOR WELLNESS						
093010-5807-000-001	MERIT RESERVE			15,618		25,410	
093010-5807-000-002	MERIT RESERVE FRINGES						
	OTHER CHARGES			15,618		25,410	
	TOTAL DEPARTMENT			15,618		25,410	
TOTAL FOR FUND		2,451,417	2,656,885	2,974,803	582,572	2,911,749	

FY 2025 BUDGET REVENUE PROJECTIONS

DEPARTMENT	Winchester Regional Airport Authority			DEPARTMENT CODE	FUND 17	
FUND SOURCES						
REVENUE LINE ITEM	FUNDING SOURCES	DIRECT REVENUES	STATE	FEDERAL	LOCAL	TOTAL
	SALE - JET-A FUEL	\$1,330,000				\$1,330,000
	SALE - AVGAS FUEL	\$619,000				\$619,000
	SALE - OIL	\$1,000				\$1,000
	SALE - MERCHANDISE	\$3,000				\$3,000
	RENT - MONTHLY TIEDOWN	\$47,800				\$47,800
	RENT - METAL T-HANGARS (LARGE)	\$59,281				\$59,281
	RENT - METAL T-HANGARS (SMALL)	\$260,116				\$260,116
	RENT - HANGAR 511	\$75,600				\$75,600
	RENT - FBO HANGAR FIRST FLOOR	\$73,433				\$73,433
	RENT - FBO HANGAR SECOND FLOOR	\$28,943				\$28,943
	RENT - TERMINAL	\$40,000				\$40,000
	RENT - HANGAR 509	\$148,705				\$148,705
	LAND LEASES	\$40,500				\$40,500
	FUEL FLOWAGE FEES	\$5,000				\$5,000
	OVERNIGHT RAMP PARKING	\$16,175				\$16,175
	OVERNIGHT HANGAR FEES	\$22,680				\$22,680
	CONFERENCE ROOM FEES	\$1,000				\$1,000
	RAMP FEES	\$25,785				\$25,785
	AFTER HOURS FEES	\$2,940				\$2,940
	GPU/LAV CART SERVICES	\$13,850				\$13,850
	INTEREST INCOME	\$35,105				\$35,105
	MISC REVENUE	\$536				\$536
	A/R LATE CHARGES	\$200				\$200
	STATE SALES TAX	\$100				\$100
	STATE REIMBURSABLE REPAIRS		\$7,000			\$7,000
	STATE REIMBURSABLE PROMOTIONAL		\$7,500			\$7,500
	STATE REIMBURSABLE SECURITY		\$4,000			\$4,000
	FREDERICK/WINCHESTER				\$42,500	\$42,500
					TOTAL	\$2,911,749

	WRAA Board of Director Seats	FY 2025 BUDGET REQUEST
Frederick County	4	\$32,725
City of Winchester	2	\$9,775
TOTAL		\$42,500



FINANCIAL REPORT
YEARS ENDED JUNE 30, 2022 AND 2021

WINCHESTER REGIONAL AIRPORT AUTHORITY
FINANCIAL REPORT
YEARS ENDED JUNE 30, 2022 AND 2021

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WINCHESTER REGIONAL AIRPORT AUTHORITY

DIRECTORY OF PRINCIPAL OFFICIALS

BOARD MEMBERS

William W. Pifer, Chairman

Gene E. Fisher, Vice Chairman

Leslie Melanson, Secretary/Treasurer

Jerome Butler

Rhett Champagne

John Eberhardt

Frank Haun

Tom Leone

Carley Walker

Executive Director: Nicholas Sabo

FINANCIAL SECTION



Independent Auditors' Report

**To the Honorable Members of the Board of Directors
Winchester Regional Airport Authority
Winchester, Virginia**

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the business-type activities of Winchester Regional Airport Authority, as of and for the year ended June 30, 2022 and 2021, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the business-type activities of Winchester Regional Airport Authority, as of June 30, 2022 and 2021, and the changes in financial position, and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Specifications for Audits of Authorities, Boards, and Commissions*, issued by the Auditor of Public Accounts of the Commonwealth of Virginia. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Winchester Regional Airport Authority, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Change in Accounting Principles

As described in Note 12 to the financial statements, in 2022, Winchester Regional Airport Authority adopted new accounting guidance, GASB Statement Nos. 87, *Leases*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Winchester Regional Airport Authority's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Governmental Auditing Standards*, and the *Specifications for Audits of Authorities, Boards, and Commissions* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the *Specifications for Audits of Authorities, Boards, and Commissions*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Winchester Regional Airport Authority's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Winchester Regional Airport Authority's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and schedules related to pension and OPEB funding as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Winchester Regional Airport Authority's basic financial statements. The accompanying other supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 9, 2023, on our consideration of Winchester Regional Airport Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Winchester Regional Airport Authority's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Winchester Regional Airport Authority's internal control over financial reporting and compliance.

Robinson, Farnell, Cox Associates

Charlottesville, Virginia

May 9, 2023

As management of the Winchester Regional Airport Authority we offer this narrative overview and analysis of the financial performance and overview of the Authority's financial activities for the fiscal years ended June 30, 2022 and 2021.

Overview of the Financial Statements:

This discussion and analysis is intended to serve as an introduction to the Authority's basic financial statements. Since the Authority is engaged only in business-type activities, its basic financial statements are comprised of only two components: 1) enterprise fund financial statements and 2) notes to the financial statements.

Enterprise fund financial statements. The enterprise fund financial statements are designed to provide readers with a broad overview of the Authority's finances, in a manner similar to a private-sector business.

The statement of net position presents information on the Authority's assets and deferred outflows of resources, liabilities and deferred inflows of resources, with the difference between them reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Authority is improving or deteriorating.

The statement of revenues, expenses and changes in net position presents information showing how the Authority's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (i.e. earned but unused vacation leave).

Notes to financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the financial statements.

Other information. In addition to basic financial statements and accompanying notes, this report also presents certain Required Supplementary Information concerning the Authority's progress in funding its obligation to provide pension benefits to its employees. The Required Supplementary Information can be found in Exhibits 4-9 on pages 34 through 39.

Other supplementary information. In addition to the basic financial statements and accompanying notes, this report also presents certain other supplementary information concerning the Authority's budgetary basis revenues and expenditures and capital revenues and expenses which can be found on pages 40 and 41.

Financial Highlights FY2022:

The assets and deferred outflows of resources of the Winchester Regional Airport Authority exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$26,788,885.

Total direct operating expenses increased to \$1,127,535 in FY2022 from \$1,086,207 in FY2021. Capital contributions increased to \$2,120,588 in FY2022 from \$1,331,813 in FY2021

Statement of Net Position:

The following table reflects the condensed Statements of Net Position:

Table 1
Summary of Statements of Net Position
As of June 30, 2022, 2021, and 2020

	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>
Current assets	\$ 1,739,834	\$ 1,160,365	\$ 199,108
Capital assets	27,809,004	27,077,414	26,740,114
Total assets	<u>\$ 29,548,838</u>	<u>\$ 28,237,779</u>	<u>\$ 26,939,222</u>
Deferred outflows of resources	\$ 178,494	\$ 193,765	\$ 127,045
Total assets and deferred outflows	<u>\$ 29,727,332</u>	<u>\$ 28,431,544</u>	<u>\$ 27,066,267</u>
Current liabilities	\$ 1,199,399	\$ 1,142,066	\$ 187,719
Long-term liabilities	1,478,926	1,792,154	1,769,599
Total liabilities	<u>\$ 2,678,325</u>	<u>\$ 2,934,220</u>	<u>\$ 1,957,318</u>
Deferred inflows of resources	\$ 260,122	\$ 11,886	\$ 40,538
Net position:			
Net investment in capital assets	\$ 26,396,631	\$ 25,673,400	\$ 25,227,454
Unrestricted (deficit)	392,254	(187,962)	(159,043)
Total net position	<u>\$ 26,788,885</u>	<u>\$ 25,485,438</u>	<u>\$ 25,068,411</u>
Total liabilities, deferred inflows of resources and net position	<u>\$ 29,727,332</u>	<u>\$ 28,431,544</u>	<u>\$ 27,066,267</u>

The Authority's combined net position for 2022 (which is the Authority's bottom line) increased \$1,303,447 during the year. The Authority's combined net position for 2021 increased \$417,027 during the prior year.

Statements of Changes in Net Position:

The following table shows the revenues and expenses of the Authority for the past three fiscal years:

Table 2
Changes in Net Position
For the Fiscal Years Ended June 30, 2022, 2021, and 2020

	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>
Operating revenues:			
Gross profit on sale of fuel, oil, and merchandise	\$ 674,573	\$ 392,119	\$ 322,468
Rental accounts	665,853	613,326	547,917
Land leases	23,486	46,373	45,249
Contributions from participant localities	90,592	121,684	159,486
Other operating revenues	95,127	144,989	89,285
Total operating revenues	<u>\$ 1,549,631</u>	<u>\$ 1,318,491</u>	<u>\$ 1,164,405</u>
Capital contributions	<u>\$ 2,120,588</u>	<u>\$ 1,331,813</u>	<u>\$ 500,521</u>
Total revenues and contributions	<u>\$ 3,670,219</u>	<u>\$ 2,650,304</u>	<u>\$ 1,664,926</u>
Direct operating expenses:			
Salaries and wages	\$ 582,406	\$ 515,018	\$ 525,986
Fringe benefits	223,385	264,199	254,315
Professional services	23,823	51,305	24,380
Maintenance services	25,814	14,037	7,471
Contractual services	22,357	26,375	19,348
Utilities	82,832	85,923	84,010
Insurance	43,596	39,529	41,953
Materials and supplies	42,757	39,747	42,080
Other operating expenses	80,565	50,074	53,518
Total direct operating expenses	<u>\$ 1,127,535</u>	<u>\$ 1,086,207</u>	<u>\$ 1,053,061</u>
Depreciation	1,131,892	1,082,770	1,082,770
Nonoperating expenses	66,632	22,139	24,150
Interest expense	40,713	42,161	31,702
Total expenses	<u>\$ 2,366,772</u>	<u>\$ 2,233,277</u>	<u>\$ 2,191,683</u>
Increase in net position	<u>\$ 1,303,447</u>	<u>\$ 417,027</u>	<u>\$ (526,757)</u>
Net position, beginning of year	<u>25,485,438</u>	<u>25,068,411</u>	<u>25,595,168</u>
Net position, end of year	<u><u>\$ 26,788,885</u></u>	<u><u>\$ 25,485,438</u></u>	<u><u>\$ 25,068,411</u></u>

Revenues:

For the fiscal year ended June 30, 2022, revenues and contributions increased to \$3,670,219 from \$2,650,304. The most significant is the increase in capital contributions of \$788,775, due to an increase in federal and state reimbursements for renovations to the General Aviation Terminal. Operating revenues increased \$231,140.

Expenses:

For the fiscal year ended June 30, 2022, operating expenses increased \$41,328 and total expenses increased \$133,495. Depreciation in the amount of \$1,131,892 represents 48% of total expenses. For the fiscal year ended June 30, 2021, operating expenses increased \$33,146 and total expense increased \$41,594. Depreciation in the amount of \$1,082,770 for 2021 represented 48% of total expenses.

Capital Assets:

At the end of fiscal year 2022, the Authority has invested \$27,809,004 in capital assets (net of accumulated depreciation). During the year the Construction in progress increased \$804,364, of which \$1,244,334 represents renovations to the General Aviation Terminal. The following table shows the change in capital assets for the fiscal year ended June 30, 2022:

**Table 3
Governmental Funds
Change in Capital Assets**

	<u>Balance June 30, 2021</u>	<u>Net Additions/ Deletions</u>	<u>Balance June 30, 2022</u>
Capital Assets:			
Land	\$ 5,769,356	\$ -	\$ 5,769,356
Buildings	7,304,520	-	7,304,520
Improvements other than buildings	29,045,629	964,377	30,010,006
Leased equipment	82,300	-	82,300
Furniture, fixtures and equipment	789,837	12,441	802,278
Construction in progress	1,822,844	804,364	2,627,208
Totals	<u>\$ 44,814,486</u>	<u>\$ 1,781,182</u>	<u>\$ 46,595,668</u>

Additional information on capital assets can be found in Note 5.

Long-term Obligations:

The Authority decreased its long-term obligations by \$372,015 during the year due to a \$288,217 decrease in net pension liability. Interest costs during the year totaled \$40,713 compared to \$42,161 in the prior year, a decrease of \$1,448.

Additional information on long-term debt can be found in Note 6.

Economic Factors and Future Projects:

During the current year the Authority saw sales of fuel, oil and other merchandise increase from \$1,044,565 to \$1,870,682, an increase of \$826,117 or 79%. Avgas sales decreased by 14,749 gallons while Jet-A fuel sales increased by 59,059 gallons.

Contacting the Authority's Financial Management:

This financial report is designed to provide a general overview of the Authority's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in the report or requests for additional financial information should be directed to the Authority's Executive Director, 491 Airport Road, Winchester, Virginia 22602.

- Basic Financial Statements -

Statements of Net Position
As of June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
<u>ASSETS</u>		
Current assets:		
Cash and cash equivalents	\$ 647,958	\$ 169,785
Accounts receivable	30,209	53,177
Due from other governments	1,000,937	859,677
Inventory	42,987	57,631
Prepaid items	17,743	20,095
Total current assets	<u>\$ 1,739,834</u>	<u>\$ 1,160,365</u>
Noncurrent assets:		
Capital Assets (net of depreciation):		
Land	\$ 5,769,356	\$ 5,769,356
Construction in progress	2,627,208	1,822,844
Buildings	3,623,548	3,808,845
Improvements other than buildings	15,560,619	15,491,324
Leased equipment	57,610	-
Furniture, fixtures and equipment	170,663	185,045
Total capital assets	<u>\$ 27,809,004</u>	<u>\$ 27,077,414</u>
Total noncurrent assets	<u>\$ 27,809,004</u>	<u>\$ 27,077,414</u>
Total assets	<u>\$ 29,548,838</u>	<u>\$ 28,237,779</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Pension deferrals	\$ 170,526	\$ 184,458
OPEB deferrals	7,968	9,307
Total deferred outflows of resources	<u>\$ 178,494</u>	<u>\$ 193,765</u>
Total assets and deferred outflows of resources	<u>\$ 29,727,332</u>	<u>\$ 28,431,544</u>
<u>LIABILITIES</u>		
Current liabilities:		
Accounts payable	\$ 949,108	\$ 763,563
Due to other governments	-	127,249
Deferred revenue	167,614	192,090
Long-term obligations, current portion	82,677	59,164
Total current liabilities	<u>\$ 1,199,399</u>	<u>\$ 1,142,066</u>
Noncurrent liabilities:		
Long-term obligations, noncurrent portion	<u>\$ 1,478,926</u>	<u>\$ 1,792,154</u>
Total liabilities	<u>\$ 2,678,325</u>	<u>\$ 2,934,220</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Pension deferrals	\$ 250,493	\$ 10,826
OPEB deferrals	9,629	1,060
Total deferred inflows of resources	<u>\$ 260,122</u>	<u>\$ 11,886</u>
<u>NET POSITION</u>		
Net investment in capital assets	\$ 26,396,631	\$ 25,673,400
Unrestricted (deficit)	392,254	(187,962)
Total net position	<u>\$ 26,788,885</u>	<u>\$ 25,485,438</u>
Total liabilities, deferred inflows of resources and net position	<u>\$ 29,727,332</u>	<u>\$ 28,431,544</u>

The accompanying notes to financial statements are an integral part of this statement.

Statements of Revenues, Expenses and Changes in Net Position
Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Operating revenues:		
Sales--fuel, oil and other merchandise	\$ 1,870,682	\$ 1,044,565
Less cost of goods sold	<u>(1,196,109)</u>	<u>(652,446)</u>
Gross profit on sales	\$ <u>674,573</u>	\$ <u>392,119</u>
Other operating revenues:		
Rental accounts	\$ 665,853	\$ 613,326
Land leases	23,486	46,373
Other services, fees, commissions	38,163	71,407
Contributions from participant localities	90,592	121,684
Operating grants	3,964	3,420
CARES Act	53,000	69,000
Miscellaneous	<u>-</u>	<u>1,162</u>
Total other operating revenues	\$ <u>875,058</u>	\$ <u>926,372</u>
Total operating revenues	\$ <u>1,549,631</u>	\$ <u>1,318,491</u>
Operating expenses:		
Salaries	\$ 582,406	\$ 515,018
Fringe benefits	223,385	264,199
Professional services	23,823	51,305
Repair and maintenance	25,814	14,037
Other contractual services	22,357	26,375
Utilities	82,832	85,923
Insurance	43,596	39,529
Materials and supplies	42,757	39,747
Other direct operating expenses	<u>80,565</u>	<u>50,074</u>
Total operating expenses	\$ <u>1,127,535</u>	\$ <u>1,086,207</u>
Operating income (loss) before depreciation	\$ <u>422,096</u>	\$ <u>232,284</u>
Depreciation	\$ <u>1,131,892</u>	\$ <u>1,082,770</u>
Operating income (loss)	\$ <u>(709,796)</u>	\$ <u>(850,486)</u>
Nonoperating revenues (expenses):		
Interest expense	\$ (40,713)	\$ (42,161)
Nonoperating expenses	<u>(66,632)</u>	<u>(22,139)</u>
Total nonoperating revenues (expenses)	\$ <u>(107,345)</u>	\$ <u>(64,300)</u>
Net income (loss) before capital contributions	\$ (817,141)	\$ (914,786)
Capital contributions	<u>2,120,588</u>	<u>1,331,813</u>
Change in net position	\$ 1,303,447	\$ 417,027
Net position - beginning of year	<u>25,485,438</u>	<u>25,068,411</u>
Net position - end of year	\$ <u>26,788,885</u>	\$ <u>25,485,438</u>

The accompanying notes to financial statements are an integral part of this statement.

Statements of Cash Flows

Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Cash flows from operating activities:		
Receipts from customers and users	\$ 2,744,232	\$ 2,149,546
Payments to employees	(840,358)	(749,313)
Payments to suppliers	(1,442,561)	(221,658)
Net cash provided by (used for) operating activities	<u>\$ 461,313</u>	<u>\$ 1,178,575</u>
Cash flows from capital and related financing activities:		
Intergovernmental capital contributions	\$ 1,979,328	\$ 510,554
Nonoperating expenses	(66,632)	(22,139)
Interest expense	(40,713)	(42,161)
Purchase of property, equipment and construction in progress	(1,781,182)	(1,420,070)
Proceeds from issuance of debt	-	117,923
Retirement of indebtedness	(73,941)	(226,569)
Net cash provided by (used for) capital and related financing activities	<u>\$ 16,860</u>	<u>\$ (1,082,462)</u>
Net increase (decrease) in cash and cash equivalents	\$ 478,173	\$ 96,113
Cash and cash equivalents at beginning of year	<u>169,785</u>	<u>73,672</u>
Cash and cash equivalents at end of year	<u>\$ 647,958</u>	<u>\$ 169,785</u>
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:		
Operating income (loss)	\$ (709,796)	\$ (850,486)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:		
Depreciation	1,131,892	1,082,770
Changes in operating assets and liabilities:		
(Increase) decrease in:		
Accounts receivable	22,968	(13,481)
Inventory	14,644	(11,994)
Prepaid items	2,352	(18,410)
Deferred outflows of resources - pension related	13,932	(66,624)
Deferred outflows of resources - OPEB related	1,339	(96)
Increase (decrease) in:		
Accounts payable	185,545	640,933
Due to other government	(127,249)	127,249
Compensated absences	922	3,991
Deferred revenue	(24,476)	192,090
Deferred inflows of resources - pension related	239,667	(27,294)
Deferred inflows of resources - OPEB related	8,569	(1,358)
Net OPEB liability	(10,779)	(2,507)
Net pension liability	(288,217)	123,792
Net cash provided by (used for) operating activities	<u>\$ 461,313</u>	<u>\$ 1,178,575</u>

The accompanying notes to financial statements are an integral part of this statement.

WINCHESTER REGIONAL AIRPORT AUTHORITY

Notes to Financial Statements
As of June 30, 2022 and June 30, 2021

NOTE 1 - BASIS OF PRESENTATION:

A. Organization and Purpose

The Winchester Regional Airport Authority was created by the City of Winchester and the Counties of Frederick, Clarke, Warren and Shenandoah to operate as a regional airport as provided in Chapter 3, Title 5.136 *Code of Virginia* (1950), as amended. On July 1, 1987 the City of Winchester executed and delivered a deed of quitclaim, discharge, transfer, and release to the Winchester Regional Airport Authority, all right, title, and interest of the City of Winchester in and to its several parcels of land owned by the City of Winchester and situated in Frederick County, Virginia, together with all improvements thereon and appurtenances there unto appertaining. The City also assigned all of the rights, title, and interest of the City in and to all franchises, leases, or other rights of whatsoever nature in connection therewith by agreement. Excepted from the conveyances is the property leased by Powlen Equipment Company. The City also conveyed to the Authority all of its rights, title, and interest in and to such personal property situated on the airport.

The Virginia Aviation Commission approved the transfer of the Commission's operator's license to the Authority. The Authority hired all of the Commission's employees and day-to-day operation of the airport was unchanged.

B. Financial Reporting Entity

The Authority has determined that it is a related organization to the City of Winchester and the Counties of Frederick, Clarke, Warren and Shenandoah in accordance with Governmental Accounting Standards Board Statements. However, the Authority is a legally separate organization whose board members consist of two members from the City of Winchester, four members from Frederick County, and one member from the Counties of Clarke, Warren and Shenandoah, respectively. Since neither the City nor any County can impose its will on the Authority and since there is no potential financial benefit or burden relationship, the City and the Counties are not financially accountable for the Authority. Accordingly, the Authority is not considered a component unit of either the City or any participating locality.

C. Deficit Funding

Pursuant to a "memorandum of understanding" dated December 13, 1994 between the County of Frederick and the City of Winchester, funding of the Authority's operating deficits are to be shared by the County and City based on population, and capital costs are to be shared equally for years 1994 and 1995 and based on population in subsequent years.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Management's Discussion and Analysis:

The financial statements are required to be accompanied by a narrative introduction and analytical overview of the Authority's financial activities in the form of "Management's Discussion and Analysis" (MD&A).

WINCHESTER REGIONAL AIRPORT AUTHORITY

Notes to Financial Statements
As of June 30, 2022 and June 30, 2021 (Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (CONTINUED)

Enterprise Fund Financial Statements:

Since the Authority is only engaged in business-type activities, it is required to present only the financial statements required for enterprise funds. For the Authority, the basic financial statements consist of:

- Enterprise fund financial statements
 - Statement of Net Position
 - Statement of Revenues, Expenses and Changes in Net Position
 - Statement of Cash Flows
 - Notes to Financial Statements

A. Financial Statement Presentation

The Authority operates as an enterprise fund and its accounts are maintained on the accrual basis of accounting. Under this method, revenues are recognized when earned, and expenses are recorded as liabilities when incurred, without regard to receipt or payment of cash.

B. Inventory

Fuel and oil inventory of the general aviation terminal is valued at cost using the first-in, first-out method of valuation.

C. Prepaid Items

Certain payments to vendors represent costs applicable to future accounting periods and are recorded as prepaid items in the financial statements. The cost of prepaid items is recorded as expenses when consumed rather than when purchased.

D. Capital Assets

Capital assets are defined by the entity as assets with an initial, individual cost of at least \$3,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost (except for intangible right-to-use lease assets (lease assets), the measurement of which is discussed in more detail below) or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. Intangible assets follow the same capitalization policies as tangible capital assets and are reported with tangible assets in the appropriate asset class.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset's life are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation is computed on the straight-line method over the following estimated lives:

Improvements other than buildings	25 years
Buildings	40 years
Leased equipment	5 years
Furniture, fixtures and equipment	3 to 10 years

WINCHESTER REGIONAL AIRPORT AUTHORITY

Notes to Financial Statements
As of June 30, 2022 and June 30, 2021 (Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (CONTINUED)

D. Capital Assets: (Continued)

Depreciation expense is generally not computed on assets in their year of acquisition, and a full year is charged to operations in the year the asset is disposed of or removed from service.

E. Cash and Cash Equivalents

For purposes of the statement of cash flows the Authority considers all highly liquid investments (including amounts in demand deposit as well as short-term investments) with a maturity of three months or less when purchased to be cash equivalents.

F. Allowance for Uncollectible Accounts

The Authority calculates its allowance for uncollectible accounts using historical collection data and, in certain cases, specific account analysis. There is no allowance for uncollectible accounts at June 30, 2022 and 2021.

G. Budgetary Schedules

The supporting schedules as disclosed in the table of contents compare budget and actual data for operations and capital activity. A review of the budgetary comparisons presented herein will disclose how accurately the governing body was able to forecast the revenues and expenses of the Authority.

H. Revenue Recognition

Revenue from sales of fuel and services are recorded when earned. Rental revenues result from short-term lease agreements and similar arrangements. Contributions from localities are recognized when appropriated by the respective governing bodies of the participant localities. Federal and state grants are recorded on the basis of allowable reimbursable grant expenditures.

I. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

J. Compensated Absences

The Authority has a policy which allows for the accumulation and vesting of limited amounts of vacation leave until termination or retirement.

K. Operating and Nonoperating Income and Expenses

Operating revenues and expenses result from providing services in connection with air transportation. The principal operating revenues of the Authority are charges to customers for sales and services.

Operating expenses include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

WINCHESTER REGIONAL AIRPORT AUTHORITY

Notes to Financial Statements
As of June 30, 2022 and June 30, 2021 (Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (CONTINUED)

L. Net Position

The difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources is called net position. Net position is comprised of three components: net investment in capital assets, restricted, and unrestricted.

- Net investment in capital assets consists of capital assets, net of accumulated depreciation and reduced by outstanding balances of bonds, notes, and other debt that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt are included in this component of net position.
- Restricted net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Assets are reported as restricted when constraints are placed on asset use either by external parties or by law through constitutional provision or enabling legislation.
- Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that does not meet the definition of the two preceding categories.

Sometimes the Authority will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted - net position and unrestricted - net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Authority's policy to consider restricted - net position to have been depleted before unrestricted - net position is applied.

M. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position includes a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until then. The Authority has one item that qualifies for reporting in this category. It is comprised of certain items related to pension and OPEB. For more detailed information on these items, reference the related notes.

In addition to liabilities, the statement of financial position includes a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Authority has one item that qualifies for reporting in this category. Certain items related to pension and OPEB are reported as deferred inflows of resources. For more detailed information on these items, reference the related notes.

WINCHESTER REGIONAL AIRPORT AUTHORITY

Notes to Financial Statements
As of June 30, 2022 and June 30, 2021 (Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (CONTINUED)

N. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Authority's Retirement Plan and the additions to/deductions from the Authority's Retirement Plan's net fiduciary position have been determined on the same basis as they were reported by the Virginia Retirement System (VRS). For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

O. Other Postemployment Benefits (OPEB)

For purposes of measuring the net VRS related OPEB liabilities, deferred outflows of resources and deferred inflows of resources related to the OPEB, and OPEB expense, information about the fiduciary net position of the VRS GLI OPEB Plans and the additions to/deductions from the VRS OPEB Plans' net fiduciary position have been determined on the same basis as they were reported by VRS. In addition, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

P. Leases

The Authority leases various assets requiring recognition. A lease is a contract that conveys control of the right to use another entity's nonfinancial asset. Lease recognition does not apply to short-term leases, contracts that transfer ownership, leases of assets that are investments, or certain regulated leases.

Lessee

The Authority recognizes lease liabilities and intangible right-to-use lease assets (lease assets) with an initial value of \$5,000, individually or in the aggregate in the government-wide financial statements. At the commencement of the lease, the lease liability is measured at the present value of payments expected to be made during the lease term (less any lease incentives). The lease liability is reduced by the principal portion of payments made. The lease asset is measured at the initial amount of the lease liability, plus any payments made to the lessor at or before the commencement of the lease term and certain direct costs. The lease asset is amortized over the shorter of the lease term or the useful life of the underlying asset.

WINCHESTER REGIONAL AIRPORT AUTHORITY

Notes to Financial Statements
As of June 30, 2022 and June 30, 2021 (Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (CONTINUED)

P. Leases: (Continued)

Key Estimates and Judgments

Lease accounting includes estimates and judgments for determining the (1) rate used to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The Authority uses the interest rate stated in lease contracts. When the interest rate is not provided or the implicit rate cannot be readily determined, the Authority uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease and certain periods covered by options to extend to reflect how long the lease is expected to be in effect, with terms and conditions varying by the type of underlying asset.
- Fixed and certain variable payments as well as lease incentives and certain other payments are included in the measurement of the lease liability (lessee) or lease receivable (lessor).

The Authority monitors changes in circumstances that would require remeasurement or modification of its leases. The Authority will remeasure the lease asset and liability (lessee) or the lease receivable and deferred inflows of resources (lessor) if certain changes occur that are expected to significantly affect the amount of the lease liability or lease receivable

NOTE 3 - DEPOSITS AND INVESTMENTS:

Deposits:

The Authority's fiscal agent, the County of Frederick, Virginia, provides certain accounting and cash management functions for the Authority. As a part of this arrangement, the Authority participates in the County's common cash pool for its operating and capital cash requirements. At June 30, 2022 and 2021, the Authority's cash held by the County did not have any overdrafts.

Investments:

Statutes authorize the Authority to invest in obligations of the United States or agencies thereof, obligations of the Commonwealth of Virginia or political subdivisions thereof, obligations of the International Bank for Reconstruction and Development (World Bank), the Asian Development Bank, the African Development Bank, "prime quality" commercial paper that has received at least two of the following ratings: P-1 by Moody's Investors Service, Inc.; A-1 by Standard & Poor's; or F1 by Fitch Ratings, Inc. (Section 2.2-4502), banker's acceptances, repurchase agreements, and the State Treasurer's Local Government Investment Pool (LGIP). At June 30, 2022 and 2021, the Authority had no investments.

WINCHESTER REGIONAL AIRPORT AUTHORITY

Notes to Financial Statements
As of June 30, 2022 and June 30, 2021 (Continued)

NOTE 4 - DUE FROM OTHER GOVERNMENTS:

Receivables due from other governmental units at year end are as follows:

	<u>2022</u>	<u>2021</u>
Commonwealth of Virginia Department of Aviation	\$ 767,383	\$ 770,896
Federal Aviation Administration	185,342	53,574
City of Winchester	48,212	35,207
	<u>1,000,937</u>	<u>859,677</u>
Total	<u>\$ 1,000,937</u>	<u>\$ 859,677</u>

NOTE 5 - CAPITAL ASSETS:

A summary of capital assets at June 30, 2022 and 2021 is as follows:

	<u>Balance</u> <u>July 1, 2021*</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2022</u>
Capital assets, not being depreciated:				
Land	\$ 5,769,356	\$ -	\$ -	\$ 5,769,356
Construction in progress	1,822,844	1,768,741	964,377	2,627,208
Total capital assets not being depreciated	<u>\$ 7,592,200</u>	<u>\$ 1,768,741</u>	<u>\$ 964,377</u>	<u>\$ 8,396,564</u>
Capital assets being depreciated:				
Buildings	\$ 7,304,520	\$ -	\$ -	\$ 7,304,520
Improvements other than buildings	29,045,629	964,377	-	30,010,006
Leased equipment	82,300	-	-	82,300
Furniture, fixtures and equipment	789,837	12,441	-	802,278
Total capital assets being depreciated	<u>\$ 37,222,286</u>	<u>\$ 976,818</u>	<u>\$ -</u>	<u>\$ 38,199,104</u>
Accumulated depreciation:				
Buildings	\$ 3,495,675	\$ 185,297	\$ -	\$ 3,680,972
Improvements other than buildings	13,554,305	895,082	-	14,449,387
Leased equipment	-	24,690	-	24,690
Furniture, fixtures and equipment	604,792	26,823	-	631,615
Total accumulated depreciation	<u>\$ 17,654,772</u>	<u>\$ 1,131,892</u>	<u>\$ -</u>	<u>\$ 18,786,664</u>
Total capital assets being depreciated, net	<u>\$ 19,567,514</u>	<u>\$ (155,074)</u>	<u>\$ -</u>	<u>\$ 19,412,440</u>
Capital assets, net	<u>\$ 27,159,714</u>	<u>\$ 1,613,667</u>	<u>\$ 964,377</u>	<u>\$ 27,809,004</u>

*Beginning balance adjusted for GASB 87

WINCHESTER REGIONAL AIRPORT AUTHORITY

Notes to Financial Statements
As of June 30, 2022 and June 30, 2021 (Continued)

NOTE 5 - CAPITAL ASSETS: (CONTINUED)

	<u>Balance</u> <u>July 1, 2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2021</u>
Capital assets, not being depreciated:				
Land	\$ 5,563,034	\$ 206,322	\$ -	\$ 5,769,356
Construction in progress	692,247	1,136,062	5,465	1,822,844
Total capital assets not being depreciated	<u>\$ 6,255,281</u>	<u>\$ 1,342,384</u>	<u>\$ 5,465</u>	<u>\$ 7,592,200</u>
Capital assets being depreciated:				
Buildings	\$ 7,304,520	\$ -	\$ -	\$ 7,304,520
Improvements other than buildings	29,035,277	10,352	-	29,045,629
Furniture, fixtures and equipment	717,038	72,799	-	789,837
Total capital assets being depreciated	<u>\$ 37,056,835</u>	<u>\$ 83,151</u>	<u>\$ -</u>	<u>\$ 37,139,986</u>
Accumulated depreciation:				
Buildings	\$ 3,310,378	\$ 185,297	\$ -	\$ 3,495,675
Improvements other than buildings	12,674,915	879,390	-	13,554,305
Furniture, fixtures and equipment	586,709	18,083	-	604,792
Total accumulated depreciation	<u>\$ 16,572,002</u>	<u>\$ 1,082,770</u>	<u>\$ -</u>	<u>\$ 17,654,772</u>
Total capital assets being depreciated, net	<u>\$ 20,484,833</u>	<u>\$ (999,619)</u>	<u>\$ -</u>	<u>\$ 19,485,214</u>
Capital assets, net	<u>\$ 26,740,114</u>	<u>\$ 342,765</u>	<u>\$ 5,465</u>	<u>\$ 27,077,414</u>

Depreciation expense for the years 2022 and 2021 was \$1,131,892.

Details of construction in progress at June 30, 2022 and June 30, 2021 are as follows:

<u>Project</u>	<u>2022</u>	<u>2021</u>
New Terminal Building	\$ 1,623,367	\$ 1,260,477
Taxiway A Relocation	1,003,841	562,367
Total	<u>\$ 2,627,208</u>	<u>\$ 1,822,844</u>

WINCHESTER REGIONAL AIRPORT AUTHORITY

Notes to Financial Statements
As of June 30, 2022 and June 30, 2021 (Continued)

NOTE 6 - LONG-TERM OBLIGATIONS:

The following is a summary of long-term obligations of the Authority for the years ended June 30, 2022 and June 30, 2021:

	<u>Balance</u> <u>7/1/2021*</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2022</u>	<u>Current</u> <u>Portion</u>
Direct Placements and Direct Borrowings:					
VRA Bond	\$ 1,404,014	\$ -	\$ 49,498	\$ 1,354,516	\$ 50,597
Lease liability	82,300	-	24,443	57,857	24,627
Compensated absences	73,604	922	-	74,526	7,453
Net pension liability	338,225	256,879	545,096	50,008	-
Net OPEB liability	35,475	8,194	18,973	24,696	-
Total long-term obligations	<u>\$ 1,933,618</u>	<u>\$ 265,995</u>	<u>\$ 638,010</u>	<u>\$ 1,561,603</u>	<u>\$ 82,677</u>

* Beginning balances were adjusted for GASB 87

	<u>Balance</u> <u>July 1, 2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2021</u>	<u>Current</u> <u>Portion</u>
Direct Placements and Direct Borrowings:					
Note payable	\$ 193,243	\$ -	\$ 193,243	\$ -	-
VRA Bond	1,319,417	117,923	33,326	1,404,014	51,804
Compensated absences	69,613	3,991	-	73,604	7,360
Net pension liability	214,433	222,139	98,347	338,225	-
Net OPEB liability	37,982	11,020	13,527	35,475	-
Total long-term obligations	<u>\$ 1,834,688</u>	<u>\$ 355,073</u>	<u>\$ 338,443</u>	<u>\$ 1,851,318</u>	<u>\$ 59,164</u>

Details of Long-term Obligations:

	<u>2022</u>	<u>2021</u>
<u>Direct Borrowings and Direct Placements:</u>		
<u>VRA Bond:</u>		
\$1,550,000 Series 2019 VRA Airports Revolving fund loan dated September 30, 2019, payable in interest only payments until all loan amounts have been drawn, then variable monthly installments through October 1, 2044, interest at 2.9515%. Amount drawn on the bond as of June 30, 2021 was \$1,437,340.	<u>\$ 1,354,516</u>	<u>\$ 1,404,014</u>
<u>Lease Liability:</u>		
Various leases for equipment payable in various montly payments through October 2024. Discount rate at1.00%	<u>\$ 57,857</u>	<u>\$ -</u>
Total long-term obligations	<u>\$ 1,412,373</u>	<u>\$ 1,404,014</u>

WINCHESTER REGIONAL AIRPORT AUTHORITY

Notes to Financial Statements
As of June 30, 2022 and June 30, 2021 (Continued)

NOTE 6 - LONG-TERM OBLIGATIONS: (CONTINUED)

Annual requirements to amortize long-term obligations and related interest on balances of debt outstanding at June 30, 2022 are as follows:

	Direct Borrowings and Direct Placements			
	VRA Series 2019		Lease Liability	
	Principal	Interest	Principal	Interest
2023	\$ 50,597	\$ 39,615	\$ 24,627	\$ 466
2024	52,110	38,101	24,875	218
2025	53,669	36,542	8,355	18
2026	55,275	34,937	-	-
2027	56,929	33,283	-	-
2028	58,632	31,580	-	-
2029	60,386	29,826	-	-
2030	62,193	28,019	-	-
2031	64,053	26,159	-	-
2032	65,970	24,242	-	-
2033	67,943	22,269	-	-
2034	69,976	20,236	-	-
2035	72,069	18,142	-	-
2036	74,226	15,986	-	-
2037	76,446	13,766	-	-
2038	78,733	11,479	-	-
2039	81,089	9,123	-	-
2040	83,515	6,697	-	-
2041	86,013	4,198	-	-
2042	84,692	1,625	-	-
Totals	<u>\$ 1,354,516</u>	<u>\$ 445,825</u>	<u>\$ 57,857</u>	<u>\$ 702</u>

WINCHESTER REGIONAL AIRPORT AUTHORITY

Notes to Financial Statements
As of June 30, 2022 and June 30, 2021 (Continued)

NOTE 7 - COMPENSATED ABSENCES:

The Authority has accrued the liability arising from outstanding compensated absences.

Authority employees earn vacation and sick leave at a rate of 14-24 hours per month, based on years of service. The Authority has outstanding accrued vacation and sick pay and related benefits totaling \$74,526 and \$73,604 at June 30, 2022 and 2021, respectively.

NOTE 8 - PENSION PLAN:

All full-time, salaried permanent employees of the Authority are automatically covered by a VRS Retirement Plan upon employment, through the County of Frederick, Virginia. This is an agent multiple-employer plan administered by the Virginia Retirement System (the System) along with plans for other employer groups in the Commonwealth of Virginia. However, several entities participate in the VRS plan through County of Frederick, Virginia and the participating entities report their proportionate information on the basis of a cost-sharing plan. Members earn one month of service credit for each month they are employed and for which they and their employer pay contributions to VRS. Members are eligible to purchase prior service, based on specific criteria as defined in the Code of Virginia, as amended. Eligible prior service that may be purchased includes prior public service, active military service, certain periods of leave, and previously refunded service.

Benefit Structures

The System administers three different benefit structures for covered employees - Plan 1, Plan 2 and Hybrid. Each of these benefit structures has different eligibility criteria, as detailed below.

- a. Employees with a membership date before July 1, 2010, vested as of January 1, 2013, and have not taken a refund, are covered under Plan 1, a defined benefit plan. Non-hazardous duty employees are eligible for an unreduced retirement benefit beginning at age 65 with at least 5 years of service credit or age 50 with at least 30 years of service credit. Non-hazardous duty employees may retire with a reduced benefit as early as age 55 with at least 5 years of service credit or age 50 with at least 10 years of service credit.
- b. Employees with a membership date from July 1, 2010 to December 31, 2013, that have not taken a refund or employees with a membership date prior to July 1, 2010 and not vested before January 1, 2013, are covered under Plan 2, a defined benefit plan. Non-hazardous duty employees are eligible for an unreduced benefit beginning at their normal social security retirement age with at least 5 years of service credit or when the sum of their age plus service credit equals 90. Non-hazardous duty employees may retire with a reduced benefit as early as age 60 with at least 5 years of service credit.

WINCHESTER REGIONAL AIRPORT AUTHORITY

Notes to Financial Statements
As of June 30, 2022 and June 30, 2021 (Continued)

NOTE 8 - PENSION PLAN: (CONTINUED)

Benefit Structures: (Continued)

- c. Non-hazardous duty employees with a membership date on or after January 1, 2014 are covered by the Hybrid Plan combining the features of a defined benefit plan and a defined contribution plan. Plan 1 and Plan 2 members also had the option of opting into this plan during the election window held January 1 - April 30, 2014 with an effective date of July 1, 2014. Employees covered by this plan are eligible for an unreduced benefit beginning at their normal social security retirement age with at least 5 years of service credit, or when the sum of their age plus service credit equals 90. Employees may retire with a reduced benefit as early as age 60 with at least 5 years of service credit. For the defined contribution component, members are eligible to receive distributions upon leaving employment, subject to restrictions.

Average Final Compensation and Service Retirement Multiplier

The VRS defined benefit is a lifetime monthly benefit based on a retirement multiplier as a percentage of the employee's average final compensation multiplied by the employee's total service credit. Under Plan 1, average final compensation is the average of the employee's 36 consecutive months of highest compensation and the multiplier is 1.70% for non-hazardous duty employees, 1.85% for sheriffs and regional jail superintendents. Under Plan 2, average final compensation is the average of the employee's 60 consecutive months of highest compensation and the retirement multiplier is 1.65% for non-hazardous duty employees, 1.85% for sheriffs and regional jail superintendents. Under the Hybrid Plan, average final compensation is the average of the employee's 60 consecutive months of highest compensation and the multiplier is 1.00%. For members who opted into the Hybrid Retirement Plan from Plan 1 or Plan 2, the applicable multipliers for those plans will be used to calculate the retirement benefit for service credited in those plans.

Cost-of-Living Adjustment (COLA) in Retirement and Death and Disability Benefits

Retirees with an unreduced benefit or with a reduced benefit with at least 20 years of service credit are eligible for an annual COLA beginning July 1 after one full calendar year from the retirement date. Retirees with a reduced benefit and who have less than 20 years of service credit are eligible for an annual COLA beginning on July 1 after one calendar year following the unreduced retirement eligibility date. Under Plan 1, the COLA cannot exceed 5.00%. Under Plan 2 and the Hybrid Plan, the COLA cannot exceed 3.00%. The VRS also provides death and disability benefits. Title 51.1 of the Code of Virginia, as amended, assigns the authority to establish and amend benefit provisions to the General Assembly of Virginia.

WINCHESTER REGIONAL AIRPORT AUTHORITY

Notes to Financial Statements
As of June 30, 2022 and June 30, 2021 (Continued)

NOTE 8 - PENSION PLAN: (CONTINUED)

Contributions

The contribution requirement for active employees is governed by §51.1-145 of the Code of Virginia, as amended, but may be impacted as a result of funding options provided to political subdivisions by the Virginia General Assembly. Employees are required to contribute 5.00% of their compensation toward their retirement.

The Authority's contractually required contribution rate for the year ended June 30, 2022 was 13.01% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2019.

This rate, when combined with employee contributions, was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the Authority were \$60,256 and \$55,688 for the years ended June 30, 2022 and June 30, 2021, respectively.

Net Pension Liability

At June 30, 2022, the Authority reported a liability of \$50,008 for its proportionate share of the net pension liability. The Authority's net pension liability was measured as of June 30, 2021. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of June 30, 2020 and rolled forward to the measurement date of June 30, 2021. The Authority's proportionate share of the same was calculated using creditable compensation as of June 30, 2021 and 2020 as a basis for allocation. At June 30, 2021 and 2020, the Authority's proportion was 0.95% and 0.95%, respectively.

Actuarial Assumptions - General Employees

The total pension liability for General Employees in the Authority's Retirement Plan was based on an actuarial valuation as of June 30, 2020, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2021.

Inflation	2.50%
Salary increases, including inflation	3.50% - 5.35%
Investment rate of return	6.75%, net of pension plan investment expenses, including inflation

WINCHESTER REGIONAL AIRPORT AUTHORITY

Notes to Financial Statements
As of June 30, 2022 and June 30, 2021 (Continued)

NOTE 8 - PENSION PLAN: (CONTINUED)

Mortality rates:

All Others (Non 10 Largest) - Non-Hazardous Duty: 15% of deaths are assumed to be service related
Pre-Retirement:
Pub-2010 Amount Weighted Safety Employee Rates projected generationally; 95% of rates for males;
105% of rates for females set forward 2 years

Post-Retirement:
Pub-2010 Amount Weighted Safety Healthy Retiree Rates projected generationally; 110% of rates for
males; 105% of rates for females set forward 3 years

Post-Disablement:
Pub-2010 Amount Weighted General Disabled Rates projected generationally; 95% of rates for males
set back 3 years; 90% of rates for females set back 3 years

Beneficiaries and Survivors:
Pub-2010 Amount Weighted Safety Contingent Annuitant Rates projected generationally; 110% of rates
for males and females set forward 2 years

Mortality Improvements:
Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020
rates

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

All Others (Non-10 Largest) - Non-Hazardous Duty:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

WINCHESTER REGIONAL AIRPORT AUTHORITY

Notes to Financial Statements
As of June 30, 2022 and June 30, 2021 (Continued)

NOTE 8 - PENSION PLAN: (CONTINUED)

Long-Term Expected Rate of Return

The long-term expected rate of return on pension System investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension System investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimate of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class (Strategy)	Long-Term Target Asset Allocation	Arithmetic Long-Term Expected Rate of Return	Weighted Average Long-Term Expected Rate of Return*
Public Equity	34.00%	5.00%	1.70%
Fixed Income	15.00%	0.57%	0.09%
Credit Strategies	14.00%	4.49%	0.63%
Real Assets	14.00%	4.76%	0.67%
Private Equity	14.00%	9.94%	1.39%
MAPS - Multi-Asset Public Strategies	6.00%	3.29%	0.20%
PIP - Private Investment Partnership	3.00%	6.84%	0.21%
Total	100.00%		4.89%
		Inflation	2.50%
		Expected arithmetic nominal return*	7.39%

* The above allocation provides a one-year expected return of 7.39%. However, one-year returns do not take into account the volatility present in each of the asset classes. In setting the long-term expected return for the System, stochastic projections are employed to model future returns under various economic conditions. These results provide a range of returns over various time periods that ultimately provide a median return of 6.94%, including expected inflation of 2.50%.

*On October 10, 2019, the VRS Board elected a long-term rate of return of 6.75% which was roughly at the 40th percentile of expected long-term results of the VRS fund asset allocation at that time, providing a median return of 7.11%, including expected inflation of 2.50%.

WINCHESTER REGIONAL AIRPORT AUTHORITY

Notes to Financial Statements
As of June 30, 2022 and June 30, 2021 (Continued)

NOTE 8 - PENSION PLAN: (CONTINUED)

Discount Rate

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that System member contributions will be made per the VRS Statutes and the employer contributions will be made in accordance with the VRS funding policy at rates equal to the difference between actuarially determined contribution rates adopted by the VRS Board of Trustees and the member rate. Consistent with the phased-in funding provided by the General Assembly for state and teacher employer contributions; the Authority was also provided with an opportunity to use an alternative employer contribution rate. For the year ended June 30, 2021, the alternate rate was the employer contribution rate used in FY 2012 or 100% of the actuarially determined employer contribution rate from the June 30, 2017 actuarial valuations, whichever was greater. From July 1, 2021 on, participating employers are assumed to continue to contribute 100% of the actuarially determined contribution rates. based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Authority’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Authority’s proportionate share of the net pension liability using the discount rate of 6.75%, as well as what the Authority’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate:

	Rate		
	1% Decrease	Current Discount	1% Increase
	(5.75%)	(6.75%)	(7.75%)

Authority's proportionate share of the County Retirement Plan Net Pension Liability (Asset)	\$ 341,285	\$ 50,008	\$ (187,597)
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WINCHESTER REGIONAL AIRPORT AUTHORITY

Notes to Financial Statements
As of June 30, 2022 and June 30, 2021 (Continued)

NOTE 8 - PENSION PLAN: (CONTINUED)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2022, the Authority recognized pension expense of \$24,793. At June 30, 2022, the Authority reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 34,832	\$ 36,673
Change in assumptions	75,438	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	2,473
Net difference between projected and actual earnings on pension plan investments	-	211,347
Employer contributions subsequent to the measurement date	<u>60,256</u>	<u>-</u>
Total	<u>\$ 170,526</u>	<u>\$ 250,493</u>

\$60,256 reported as deferred outflows of resources related to pensions resulting from the Authority's contributions subsequent to the measurement date will be recognized as a reduction of the Net Pension Liability in the fiscal year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future reporting periods as follows:

<u>Year ended June 30</u>	
2023	\$ (18,849)
2024	(23,236)
2025	(38,332)
2026	(59,806)
Thereafter	-

Pension Plan Data

Information about the VRS Political Subdivision Retirement Plan is also available in the separately issued VRS 2021 Annual Comprehensive Financial Report (Annual Report). A copy of the 2021 VRS Annual Report may be downloaded from the VRS website at <https://www.varetire.org/pdf/publications/2021-annual-report-pdf>, or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA 23218-2500.

WINCHESTER REGIONAL AIRPORT AUTHORITY

Notes to Financial Statements
As of June 30, 2022 and June 30, 2021 (Continued)

NOTE 9 - GROUP LIFE INSURANCE (GLI) PLAN (OPEB PLAN):

Plan Description

The Group Life Insurance (GLI) Plan was established pursuant to §51.1-500 et seq. of the Code of Virginia, as amended, and which provides the authority under which benefit terms are established or may be amended. All full-time, salaried permanent employees of the state agencies, teachers, and employees of participating political subdivisions are automatically covered by the VRS GLI Plan upon employment. This is a cost-sharing multiple-employer plan administered by the Virginia Retirement System (the System), along with pensions and other OPEB plans, for public employer groups in the Commonwealth of Virginia.

In addition to the Basic GLI benefit, members are also eligible to elect additional coverage for themselves as well as a spouse or dependent children through the Optional GLI Plan. For members who elect the optional group life insurance coverage, the insurer bills employers directly for the premiums. Employers deduct these premiums from members' paychecks and pay the premiums to the insurer. Since this is a separate and fully insured plan, it is not included as part of the GLI Plan OPEB.

The specific information for GLI OPEB, including eligibility, coverage and benefits is described below:

Eligible Employees

The GLI Plan was established July 1, 1960, for state employees, teachers, and employees of political subdivisions that elect the plan. Basic GLI coverage is automatic upon employment. Coverage ends for employees who leave their position before retirement eligibility or who take a refund of their accumulated retirement member contributions and accrued interest.

Benefit Amounts

The GLI Plan is a defined benefit plan with several components. The natural death benefit is equal to the employee's covered compensation rounded to the next highest thousand and then doubled. The accidental death benefit is double the natural death benefit. In addition to basic natural and accidental death benefits, the plan provides additional benefits provided under specific circumstances that include the following: accidental dismemberment benefit, seatbelt benefit, repatriation benefit, felonious assault benefit, and accelerated death benefit option. The benefit amounts are subject to a reduction factor. The benefit amount reduces by 25% on January 1 following one calendar year of separation. The benefit amount reduces by an additional 25% on each subsequent January 1 until it reaches 25% of its original value. For covered members with at least 30 years of service credit, the minimum benefit payable was set at \$8,000 by statute in 2015. This will be increased annually based on the VRS Plan 2 cost-of-living adjustment calculation. The minimum benefit adjusted for the COLA was \$8,722 as of June 30, 2022.

Contributions

The contribution requirements for the GLI Plan are governed by §51.1-506 and §51.1-508 of the Code of Virginia, as amended, but may be impacted as a result of funding provided to state agencies and school divisions by the Virginia General Assembly. The total rate for the GLI Plan was 1.34% of covered employee compensation. This was allocated into an employee and an employer component using a 60/40 split. The employee component was 0.80% (1.34% x 60%) and the employer component was 0.54% (1.34% x 40%). Employers may elect to pay all or part of the employee contribution; however, the employer must pay all of

WINCHESTER REGIONAL AIRPORT AUTHORITY

Notes to Financial Statements
As of June 30, 2022 and June 30, 2021 (Continued)

NOTE 9 - GROUP LIFE INSURANCE (GLI) PLAN (OPEB PLAN): (CONTINUED)

Contributions: (Continued)

the employer contribution. Each employer’s contractually required employer contribution rate for the year ended June 30, 2022 was 0.54% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2020. The actuarially determined rate, when combined with employee contributions, was expected to finance the costs of benefits payable during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the Group Life Insurance Plan from the entity \$2,480 and \$2,365 for the years ended June 30, 2022 and June 30, 2021, respectively.

GLI OPEB Liabilities, GLI OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to the Group Life Insurance Plan OPEB

At June 30, 2022, the entity reported a liability of \$24,696 for its proportionate share of the Net GLI OPEB Liability. The Net GLI OPEB Liability was measured as of June 30, 2021 and the total GLI OPEB liability used to calculate the Net GLI OPEB Liability was determined by an actuarial valuation performed as of June 30, 2020, and rolled forward to the measurement date of June 30, 2021. The covered employer’s proportion of the Net GLI OPEB Liability was based on the covered employer’s actuarially determined employer contributions to the GLI Plan for the year ended June 30, 2021 relative to the total of the actuarially determined employer contributions for all participating employers. At June 30, 2021, the participating employer’s proportion was 0.0021345% as compared to 0.00213503% at June 30, 2020.

For the year ended June 30, 2022, the participating employer recognized GLI OPEB expense of \$1,490. Since there was a change in proportionate share between measurement dates, a portion of the GLI OPEB expense was related to deferred amounts from changes in proportion.

At June 30, 2022, the employer reported deferred outflows of resources and deferred inflows of resources related to the GLI OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
	<u> </u>	<u> </u>
Differences between expected and actual experience	\$ 2,817	\$ 188
Net difference between projected and actual earnings on GLI OPEB program investments	-	5,894
Change in assumptions	1,361	3,379
Changes in proportionate share	1,310	168
Employer contributions subsequent to the measurement date	2,480	-
	<u> </u>	<u> </u>
Total	<u>\$ 7,968</u>	<u>\$ 9,629</u>

WINCHESTER REGIONAL AIRPORT AUTHORITY

Notes to Financial Statements
As of June 30, 2022 and June 30, 2021 (Continued)

NOTE 9 - GROUP LIFE INSURANCE (GLI) PLAN (OPEB PLAN): (CONTINUED)

GLI OPEB Liabilities, GLI OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to the Group Life Insurance Plan OPEB: (Continued)

\$2,480 reported as deferred outflows of resources related to the GLI OPEB resulting from the employer’s contributions subsequent to the measurement date will be recognized as a reduction of the Net GLI OPEB Liability in the fiscal year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the GLI OPEB will be recognized in the GLI OPEB expense in future reporting periods as follows:

<u>Year Ended June 30</u>		
2023	\$	(737)
2024		(587)
2025		(738)
2026		(1,723)
2027		(355)
Thereafter		(1)

Actuarial Assumptions

The total GLI OPEB liability was based on an actuarial valuation as of June 30, 2020, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2021.

Inflation	2.50%
Salary increases, including inflation:	
Locality - General employees	3.50%-5.35%
Investment rate of return	6.75%, net of investment expenses, including inflation

Mortality Rates - Non-Largest Ten Locality Employers - General Employees

Pre-Retirement:

Pub-2010 Amount Weighted Safety Employee Rates projected generationally; males set forward 2 years; 105% of rates for females set forward 3 years

Post-Retirement:

Pub-2010 Amount Weighted Safety Healthy Retiree Rates projected generationally; 95% of rates for males set forward 2 years; 95% of rates for females set forward 1 year

Post-Disablement:

Pub-2010 Amount Weighted General Disabled Rates projected generationally; 110% of rates for males set forward 3 years; 110% of rates for females set forward 2 years

WINCHESTER REGIONAL AIRPORT AUTHORITY

Notes to Financial Statements
As of June 30, 2022 and June 30, 2021 (Continued)

NOTE 9 - GROUP LIFE INSURANCE (GLI) PLAN (OPEB PLAN): (CONTINUED)

Mortality Rates - Non-Largest Ten Locality Employers - General Employees: (Continued)

Beneficiaries and Survivors:

Pub-2010 Amount Weighted Safety Contingent Annuitant Rates projected generationally

Mortality Improvement Scale:

Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

NET GLI OPEB Liability

The net OPEB liability (NOL) for the GLI Plan represents the plan’s total OPEB liability determined in accordance with GASB Statement No. 74, less the associated fiduciary net position. As of the measurement date of June 30, 2021, NOL amounts for the GLI Plan are as follows (amounts expressed in thousands):

	GLI OPEB Plan
Total GLI OPEB Liability	\$ 3,577,346
Plan Fiduciary Net Position	2,413,074
GLI Net OPEB Liability (Asset)	<u>\$ 1,164,272</u>
Plan Fiduciary Net Position as a Percentage of the Total GLI OPEB Liability	67.45%

The total GLI OPEB liability is calculated by the System’s actuary, and each plan’s fiduciary net position is reported in the System’s financial statements. The net GLI OPEB liability is disclosed in accordance with the requirements of GASB Statement No. 74 in the System’s notes to the financial statements and required supplementary information.

WINCHESTER REGIONAL AIRPORT AUTHORITY

Notes to Financial Statements
As of June 30, 2022 and June 30, 2021 (Continued)

NOTE 9 - GROUP LIFE INSURANCE (GLI) PLAN (OPEB PLAN): (CONTINUED)

Long-Term Expected Rate of Return

The long-term expected rate of return on the System’s investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of System’s investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimate of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class (Strategy)	Long-term Target Asset Allocation	Arithmetic Long-term Expected Rate of Return	Weighted Average Long-term Expected Rate of Return*
Public Equity	34.00%	5.00%	1.70%
Fixed Income	15.00%	0.57%	0.09%
Credit Strategies	14.00%	4.49%	0.63%
Real Assets	14.00%	4.76%	0.67%
Private Equity	14.00%	9.94%	1.39%
MAPS - Multi-Asset Public Strategies	6.00%	3.29%	0.20%
PIP - Private Investment Partnership	3.00%	6.84%	0.21%
Total	100.00%		4.89%
		Inflation	2.50%
		*Expected arithmetic nominal return	7.39%

* The above allocation provides a one-year return of 7.39%. However, one-year returns do not take into account the volatility present in each of the asset classes. In setting the long-term expected return for the System, stochastic projections are employed to model future returns under various economic conditions. These results provide a range of returns over various time periods that ultimately provide a median return of 6.94%, including expected inflation of 2.50%.

* On October 10, 2019, the VRS Board elected a long-term rate of return of 6.75%, which was roughly at the 40th percentile of expected long-term results of the VRS fund asset allocation at that time, providing a median return of 7.11%, including expected inflation of 2.50%.

WINCHESTER REGIONAL AIRPORT AUTHORITY

Notes to Financial Statements
As of June 30, 2022 and June 30, 2021 (Continued)

NOTE 9 - GROUP LIFE INSURANCE (GLI) PLAN (OPEB PLAN): (CONTINUED)

Discount Rate

The discount rate used to measure the total GLI OPEB liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made per the VRS guidance and the employer contributions will be made in accordance with the VRS funding policy at rates equal to the difference between actuarially determined contribution rates adopted by the VRS Board of Trustees and the member rate. Through the fiscal year ended June 30, 2021, the rate contributed by the entity for the GLI OPEB will be subject to the portion of the VRS Board-certified rates that are funded by the Virginia General Assembly which was 100% of the actuarially determined contribution rate. From July 1, 2021 on, employers are assumed to continue to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the GLI OPEB’s fiduciary net position was projected to be available to make all projected future benefit payments of eligible employees. Therefore, the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total GLI OPEB liability.

Sensitivity of the Employer’s Proportionate Share of the Net GLI OPEB Liability to Changes in the Discount Rate

The following presents the employer’s proportionate share of the net GLI OPEB liability using the discount rate of 6.75%, as well as what the employer’s proportionate share of the net GLI OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate:

	Rate		
	1% Decrease	Current Discount	1% Increase
	(5.75%)	(6.75%)	(7.75%)
Authority's proportionate share of the Group Life Insurance Program Net OPEB Liability	\$ 36,081	\$ 24,696	\$ 15,501

Group Life Insurance Plan Fiduciary Net Position

Detailed information about the GLI Plan’s Fiduciary Net Position is available in the separately issued VRS 2021 Annual Comprehensive Financial Report (Annual Report). A copy of the 2021 VRS Annual Report may be downloaded from the VRS website at <http://www.varetire.org/pdf/publications/2021-annual-report.pdf>, or by writing to the System’s Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

NOTE 10 - LITIGATION:

As of June 30, 2022, management has no knowledge of any pending legal action against the Authority.

WINCHESTER REGIONAL AIRPORT AUTHORITY

Notes to Financial Statements
As of June 30, 2022 and June 30, 2021 (Continued)

NOTE 11 - RISK MANAGEMENT:

The Authority contracts with commercial insurance carriers for property and liability coverages. Health insurance is provided through the County of Frederick’s Health Insurance Fund, a public entity risk pool. Unemployment insurance is fully self-insured.

The amount of claims incurred but not reported as of June 30, 2022, relative to the Authority’s participation in the County’s health insurance plan is not available. The amount of unemployment claims unpaid and/or not reported at June 30, 2022 is insignificant.

There have been no reductions in insurance coverages or settlements in excess of insurance coverages in the past three fiscal years.

NOTE 12 - ADOPTION OF ACCOUNTING PRINCIPLES:

The Authority implemented provisions of Governmental Accounting Standards Board Statement Nos. 87, *Leases* and 92, *Omnibus 2020* during the fiscal year ended June 30, 2022. Statement No. 87, *Leases* requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. Statement No. 92, *Omnibus 2020* addresses a variety of topics, including leases. No restatement of beginning net position was required as a result of this implementation. Using the facts and circumstances that existed at the beginning of the year of implementation, the following balances were recognized as of July 1, 2021 related to the leases.

	<u>Amount</u>
Leasee activity	
Lease assets	\$ 82,300
Lease liabilities	\$ 82,300

NOTE 13 - UPCOMING PRONOUNCEMENTS:

Statement No. 92, *Omnibus 2021*, addresses practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics such as leases, assets related to pension and postemployment benefits, and reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature. The effective dates differ by topic, ranging from January 2021 to periods beginning after June 15, 2022.

Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITAs)*, (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. The requirements of this Statement are effective for reporting periods beginning after June 15, 2022.

Management is currently evaluating the impact these standards will have on the financial statements when adopted.

- Required Supplementary Information -

Schedule of Authority's Proportionate Share of the Net Pension Liability - Pension Plan
For the Measurement Dates of June 30, 2014 through 2021

Date (1)	Proportion of the Net Pension Liability (NPL) (2)	Proportionate Share of the NPL (3)	Covered Payroll (4)	Proportionate Share of the NPL as a Percentage of Covered Payroll (3)/(4) (5)	Pension Plan's Fiduciary Net Position as a Percentage of Total Pension Liability (6)
2021	0.9529%	\$ 50,008	\$ 439,431	11.38%	98%
2020	0.9468%	338,225	438,753	77.09%	82%
2019	0.9428%	214,433	409,575	52.35%	87%
2018	1.0531%	173,967	425,559	40.88%	90%
2017	1.0321%	152,185	394,832	38.54%	90%
2016	1.0913%	254,815	399,753	63.74%	88%
2015	1.1540%	181,119	417,580	43.37%	88%
2014	1.1361%	161,047	346,305	46.50%	89%

Schedule is intended to show information for 10 years. Information prior to the 2014 valuation is not available. However, additional years will be included as they become available.

Schedule of Employer Contributions - Pension Plan
 Years Ended June 30, 2014 through June 30, 2022

<u>Date</u>	<u>Contractually Required Contribution (1)*</u>	<u>Contributions in Relation to Contractually Required Contribution (2)*</u>	<u>Contribution Deficiency (Excess) (3)</u>	<u>Employer's Covered Payroll (4)</u>	<u>Contributions as a % of Covered Payroll (5)</u>
2022	\$ 60,256	\$ 60,256	-	\$ 476,644	12.64%
2021	55,688	55,688	-	439,431	12.67%
2020	48,332	48,332	-	438,753	11.02%
2019	45,366	45,366	-	409,575	11.08%
2018	45,705	45,705	-	425,559	10.74%
2017	42,405	42,405	-	394,832	10.74%
2016	48,570	48,570	-	399,753	12.15%
2015	59,645	59,645	-	417,580	14.28%
2014	44,777	44,777	-	346,305	12.93%

*Excludes contributions (mandatory and match on voluntary) to the defined contribution portion of the Hybrid plan.

Schedule is intended to show information for 10 years. Information prior to the 2014 valuation is not available. However, additional years will be included as they become available.

Notes to Required Supplementary Information - Pension Plan
 Year Ended June 30, 2022

Changes of benefit terms - There have been no actuarially material changes to the System benefit provisions since the prior actuarial valuation.

Changes of assumptions - The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

All Others (Non 10 Largest) - Non-Hazardous Duty:

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

Schedule of Authority's Share of Net OPEB Liability
 Group Life Insurance (GLI) Plan
 For the Measurement Dates of June 30, 2017 through June 30, 2021

Date (1)	Employer's Proportion of the Net GLI OPEB Liability (Asset) (2)	Employer's Proportionate Share of the Net GLI OPEB Liability (Asset) (3)	Employer's Covered Payroll (4)	Employer's Proportionate Share of the Net GLI OPEB Liability (Asset) as a Percentage of Covered Payroll (3)/(4) (5)	Plan Fiduciary Net Position as a Percentage of Total GLI OPEB Liability (6)
2021	0.0021% \$	24,696 \$	440,746	5.60%	67.45%
2020	0.0021%	35,475	439,336	8.07%	52.64%
2019	0.0021%	37,982	409,637	9.27%	52.00%
2018	0.0023%	34,700	434,447	7.99%	51.22%
2017	0.0022%	33,058	413,440	8.00%	48.86%

Schedule is intended to show information for 10 years. Information prior to the 2017 valuation is not available. However, additional years will be included as they become available.

Schedule of Employer Contributions
 Group Life Insurance (GLI) Plan
 Years Ended June 30, 2017 through June 30, 2022

Date	Contractually Required Contribution (1)	Contributions in Relation to Contractually Required Contribution (2)	Contribution Deficiency (Excess) (3)	Employer's Covered Payroll (4)	Contributions as a % of Covered Payroll (5)
2022	\$ 2,480	\$ 2,480	\$ -	\$ 459,259	0.54%
2021	2,365	2,365	-	440,746	0.54%
2020	2,275	2,275	-	439,336	0.52%
2019	2,130	2,130	-	409,637	0.52%
2018	2,259	2,259	-	434,447	0.52%
2017	2,075	2,075	-	413,440	0.50%

Schedule is intended to show information for 10 years. Information prior to 2017 is not available. However, additional years will be included as they become available.

Notes to Required Supplementary Information
 Group Life Insurance (GLI) Plan
 Year Ended June 30, 2022

Changes of benefit terms - There have been no actuarially material changes to the System benefit provisions since the prior actuarial valuation.

Changes of assumptions - The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Non-Largest Ten Locality Employers - General Employees

Mortality Rates (pre-retirement, post-retirement healthy, and disabled)	Update to Pub-2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

- Other Supplementary Information -

Schedule of Revenues and Expenses--Budget and Actual
 Budgetary Basis
 Year Ended June 30, 2022

	<u>Original Budget</u>	<u>Budget as Amended</u>	<u>Actual</u>	<u>Variance From Amended Budget Positive (Negative)</u>
Operating revenues:				
Revenue from local sources:				
Sales--fuel, oil and other merchandise	\$ 1,898,941	\$ 2,338,941	\$ 1,870,682	\$ (468,259)
Rental accounts	-	-	665,853	665,853
Land leases	-	-	23,486	23,486
Other services, fees, commissions	-	-	38,163	38,163
Miscellaneous	-	-	-	-
Contributions from participant localities	105,592	105,592	90,592	(15,000)
Total revenue from local sources	<u>\$ 2,004,533</u>	<u>\$ 2,444,533</u>	<u>\$ 2,688,776</u>	<u>\$ 244,243</u>
Revenue from the Commonwealth:				
Operating grants	<u>\$ 18,500</u>	<u>\$ 18,500</u>	<u>\$ 3,964</u>	<u>\$ (14,536)</u>
Revenue from the Federal Government:				
CARES Act	<u>\$ -</u>	<u>\$ 89,000</u>	<u>\$ 53,000</u>	<u>\$ (36,000)</u>
Total operating revenues	<u>\$ 2,023,033</u>	<u>\$ 2,552,033</u>	<u>\$ 2,745,740</u>	<u>\$ 193,707</u>
Operating expenses:				
Salaries	\$ 571,636	\$ 595,536	\$ 582,406	\$ 13,130
Fringe benefits	272,119	278,278	223,385	54,893
Professional services	25,000	24,841	23,823	1,018
Repair and maintenance	33,080	33,180	25,814	7,366
Other contractual services	11,000	23,357	22,357	1,000
Utilities	87,540	88,158	82,832	5,326
Insurance	47,150	47,150	43,596	3,554
Materials and supplies	63,000	89,121	42,757	46,364
Merchandise for resale	751,000	1,196,109	1,196,109	-
Equipment rental	29,693	29,693	29,636	57
Other operating expenses	41,575	70,879	50,929	19,950
Total operating expenses	<u>\$ 1,932,793</u>	<u>\$ 2,476,302</u>	<u>\$ 2,323,644</u>	<u>\$ 152,658</u>
Nonoperating expenses:				
Interest expense	<u>\$ 90,240</u>	<u>\$ 90,240</u>	<u>\$ 40,713</u>	<u>\$ 49,527</u>
Total expenses	<u>\$ 2,023,033</u>	<u>\$ 2,566,542</u>	<u>\$ 2,364,357</u>	<u>\$ 202,185</u>
Excess (deficiency) of revenues over (under) expenses	<u>\$ -</u>	<u>\$ (14,509)</u>	<u>\$ 381,383</u>	<u>\$ 395,892</u>

Schedule of Capital Revenues and Expenses--Budget and Actual
 Budgetary Basis
 Year Ended June 30, 2022

	Original Budget	Revised Budget	Actual	Variance From Amended Budget Positive (Negative)
Capital Contributions:				
Capital revenues from local sources:				
Clarke County	\$ -	\$ -	\$ 5,000	\$ 5,000
Shenandoah County	-	-	5,000	5,000
Frederick County	669,881	669,881	655,560	(14,321)
City of Winchester	27,182	27,182	85,040	57,858
Total capital revenues from local sources	<u>\$ 697,063</u>	<u>\$ 697,063</u>	<u>\$ 750,600</u>	<u>\$ 53,537</u>
Capital revenues from the Commonwealth:				
General aviation terminal building design	\$ 1,533,845	\$ 1,533,845	\$ 338,086	\$ (1,195,759)
General aviation terminal building construction	-	-	752,946	752,946
Total capital revenues from the Commonwealth	<u>\$ 1,533,845</u>	<u>\$ 1,533,845</u>	<u>\$ 1,091,032</u>	<u>\$ (442,813)</u>
Capital revenues from the Federal Government:				
Land acquisition	\$ -	\$ -	\$ -	\$ -
Apron Design	4,416,667	4,416,667	278,956	(4,137,711)
Total capital revenues from the Federal Government	<u>\$ 4,416,667</u>	<u>\$ 4,416,667</u>	<u>\$ 278,956</u>	<u>\$ (4,137,711)</u>
Total capital contributions	<u>\$ 6,647,575</u>	<u>\$ 6,647,575</u>	<u>\$ 2,120,588</u>	<u>\$ (4,526,987)</u>
Capital expenses:				
Professional services-legal	\$ 341	\$ 341	\$ -	\$ 341
Machinery and equipment	210,659	210,659	19,148	191,511
State eligible maintenance repairs	7,000	7,000	6,783	217
Relocate Taxiway A	4,250,000	4,250,000	441,474	3,808,526
Terminal Building and design	383,368	383,368	248,881	134,487
Terminal Building renovations	2,256,220	2,256,220	1,078,387	1,177,833
Runway obstruction removal	166,667	166,667	59,924	106,743
Total capital expenses	<u>\$ 7,274,255</u>	<u>\$ 7,274,255</u>	<u>\$ 1,854,597</u>	<u>\$ 1,244,668</u>
Excess (deficiency) of capital revenues over (under) expenses	<u>\$ (626,680)</u>	<u>\$ (626,680)</u>	<u>\$ 265,991</u>	<u>\$ 242,481</u>

COMPLIANCE SECTION



**Independent Auditors' Report on Internal Control over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

**To the Honorable Members of the Board of Directors
Winchester Regional Airport Authority
Winchester, Virginia**

We have audited, in accordance with the auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Specifications for Audits of Authorities, Boards, and Commissions*, issued by the Auditor of Public Accounts of the Commonwealth of Virginia, the financial statements of the business-type activities of Winchester Regional Airport Authority as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Winchester Regional Airport Authority's basic financial statements and have issued our report thereon dated May 9, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Winchester Regional Airport Authority's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Winchester Regional Airport Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of Winchester Regional Airport Authority's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Winchester Regional Airport Authority's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Robinson, Farnell, Cox Associates

Charlottesville, Virginia

May 9, 2023

Lord Fairfax Health District



Office of Administrative Services
10 Baker Street
Winchester, Virginia 22601
Tel. (540) 722-3470 ~ Fax (540) 722-3476
www.vdh.virginia.gov



To: Clarke County Board of Supervisors
Clarke County, Virginia

From: Leigh Ann Sweeney, District Administrator
Lord Fairfax Health District

Date: January 3, 2024

Subject: FY 2025 Budget Requested Information



Agency Name: Clarke County Health Department
Contact: Leigh Ann Sweeney, 540-771-3569, Fax: 540-722-3476

Amount Requested FY25: \$335,888

Total clients served in FY 23: 46,196 Number from Clarke: 5,972

Other activities are not included in the data above, for example, vital records, permitting for temporary food events, restaurants, campgrounds, summer camps, and hotels, handling communicable disease investigations, community outreach, emergency preparedness and response.

JUSTIFICATION:

Attached is the FY 2024 budget request for the Clarke County Health Department. The total operating budget is \$1,203,930 with the cooperative percentage share from Clarke County being \$325,888, plus \$10,000 for the Environmental Health Specialist local supplement for a total of \$335,888. Our budgeted revenue target will be \$221,027. Over the past three years, there has been an average increase of 5% annually to the cooperative budget. Our request accounts for a projected 5% increase this year and may need to be adjusted based upon our actual allocation pursuant to State Code 32.1-34.3.

Below please find the information requested in the December 1, 2023, memo concerning the FY 2025 budget submission.

1: Most recent audited financial statement, including income / expense and balance sheet:

Please see attachment, page 1.

- 2: A copy of your most recent federal form 990 or a signed letter stating you is not required to file this form. N/A

We are a State agency and are not required to file Federal form 990.

- 3: If your funding request is based on a formula, a statement of the method and data source for this formula.

Our anticipated revenue and Clarke County supplements are removed from the total budget before the net amount of the budget is split with the State. The Clarke County share of the net budgeted expenditures is set by the General Assembly [JLARC] at 45%, with the State share set at 55%. This can be found in the State Code 32.1-34.3.

- 4: A listing of approved contribution amounts from all local governments for the current year, as well as amounts requested for the upcoming year from all local governments, including Clarke County.

The cooperative state/county budget supported by general funds, revenues from services provided, Clarke local funding (\$10,000) and federal and state grant funding are the contribution sources that support public health activities in Clarke County. Amounts awarded are provided from the State after the start of the fiscal year. We utilized past cooperative allocations to estimate our requested amount. Grant funds are also allocated throughout the fiscal year.

- 5: Information that helps the Board of Supervisors understand the volume of services provided to the citizens of Clarke County.

Clarke County Health Department provides the following services to the community:

- **Childhood and adult immunizations**
- **Pregnancy tests**
- **Family planning services**
- **Testing for sexually transmitted diseases and other communicable diseases (TB, etc)**
- **Planning for and response to emerging diseases and in our role as ESF-8**
- **Community health education and engagement**
- **Surveillance and investigation of communicable disease**
- **Pre-Admission Screening is a Virginia Medical Assistance funded program designed to provide services in the home and/or community for people who would otherwise require nursing home placement. The program provides services so that individuals can choose to live in the home/community instead of a nursing home.**

- **Environmental Health services: complaint investigations in areas including, but not limited to, reports of food and waterborne disease; inspections and issuance of permits to food service establishments, including school cafeterias, restaurants, food stands at community events, camps and day care centers.**
- **Investigation of rabies exposures**
- **Provides residents with, and files with Richmond, all certified copies of death, birth, marriage, and divorce certificates.**

We are currently working on data dashboards that will be available to demonstrate our outputs and outcomes related to public health services provided in the community by next fiscal year that captures the complexity of the services provided.

6: A history of salary and benefit increases granted by your agency for each of the last three years.

FY2022: 5% increase in salaries for eligible employees effective 7/1/21 and an increase in health insurance expenses

FY2023: 5% increase in salaries for eligible employees effective 7/1/22 and a \$1000 bonus per eligible employee

FY2024: 5% increase in salaries for eligible employees effective 7/1/23, a 2% increase in salaries for eligible employees effective 12/1/23, and an increase in health insurance expenses

****The General Assembly makes all decisions regarding salary increases and bonus payments for state employees.**

7: Budgeting e-mails: leighann.sweeney@vdh.virginia.gov

Lord Fairfax Health District FY25 Budget

Updated 11 January 2024

		Clarke 043
INCOME		
State Contribution		\$ 465,883
	State General Fund (GF)	\$ 398,308
	Revenues from Environmental Health State Fees	\$ 67,575
	<i>Percent of Total Income</i>	<i>38.7%</i>
Locality Contribution		\$ 335,888
	Local Match	\$ 325,888
	<i>Percent matched by state GF</i>	<i>99%</i>
	100% Local Only	\$ 10,000
	<i>Percent of Total Income</i>	<i>27.9%</i>
Revenue from Clinical Services		\$ 214,270
	<i>Percent of Total Income</i>	<i>17.8%</i>
Grants		\$ 187,889
	<i>Percent of Total Income</i>	<i>15.6%</i>
TOTAL INCOME		\$ 1,203,930
EXPENSES		
Personnel		\$ 908,166
	Payroll - State Employees	\$ 720,278
	Payroll - Grant Employees	\$ 187,889
	<i>Turn-over Percentage</i>	<i>0.00%</i>
	<i>Percent of Total Expenses</i>	<i>75.4%</i>
Non-Personnel		\$ 295,765
	Contractual Services	\$ 125,142
	Supplies	\$ 129,716
	Transfer Funds	\$ -
	Continuous Charges	\$ 40,598
	Equipment	\$ 309
	<i>Percent of Total Expenses</i>	<i>24.6%</i>
TOTAL EXPENSES		\$ 1,203,930

**OFFICE OF INTERNAL AUDIT
LORD FAIRFAX HEALTH DISTRICT AUDIT REPORT
NOVEMBER 29, 2018**

BACKGROUND

The purpose of this review was to determine compliance with State and departmental policies and procedures, the existence and functioning of internal controls, and the efficiency and economy of processes. This audit was conducted in accordance with the Standards for the Professional Practice of Internal Auditing and the agency's Office of Internal Audit Charter. The charter states Internal Audit will provide management with independent analyses, appraisals, counsel, recommendations, and information concerning office and district operations.

SCOPE

The review encompassed revenue collections and deposits, accounts receivable, and eligibility determinations. It also included the areas of procurement, petty cash, payroll, fixed assets, leases, travel reimbursement, inventory, contracting, Cardinal reconciliation, time and effort reporting, and teleworking and alternative work schedules. This audit did not include a review of the year-end closeout process or a test of expenditures based on the source of funds or program area. The review initially consisted of inquiries and observations to gain an understanding of the processes involved and the internal controls in place. Based on the result of said inquiries, we performed an examination of patient accounts and eligibility records, deposit certificates, travel and expenditure documents, employee time sheets, contracts, leases, and accounts receivable ledgers on a sample basis. The review included transactions occurring between May 1, 2017, and April 30, 2018.

FINDINGS

Our review disclosed opportunities for enhancements to controls, compliance, and operations in the areas of accounts receivable, revenue collections and deposits, supplies and equipment, environmental health, human resources, contracting, SPCC, LNP reviews, FAACS inventory, and travel. These findings and recommendations are presented in detail in Attachment A.

OPINION

In our opinion, except for those areas where we have made recommendations for the strengthening of controls and added compliance with State and Federal requirements, the internal controls in the Lord Fairfax Health District are adequate and the district generally complies with State and departmental rules and regulations.

Commendations

We commend the Lord Fairfax Health District for complying with policies and procedures in the following areas where no exceptions were noted:

- Cardinal Reconciliation – We reviewed documentation and statistics to ensure reconciliations of Cardinal are performed timely and accurately.
- Eligibility – We reviewed patient files to ensure eligibility documentation is complete and up-to-date.
- Supplies inventory – We reviewed the physical security and processes for tracking supplies.
- Pharmacy – We evaluated the procedures for pharmaceutical ordering, dispensing and storage, and observed the drug storage areas for proper access and storage controls.
- HIPAA - We determined that medical records and information are physically secured on site and when transported, required HIPAA forms are being utilized, and district employees have been trained with respect to HIPAA requirements.
- Payroll – We determined that policies and procedures over the review and submission of wage timesheets have been followed, and that classified entries in the payroll system are bona fide employees of the district.

Accounts Receivable

Accounts Receivable - Third Party Insurers and Individual Payers Compared to District Average			
	District Average 3/31/18	LFHD 3/31/18	Difference 3/31/18
Gross AR (\$)	55,743	87,936	32,193
AR Due from Client (\$)	10,659	29,550	18,891
% Due From Client	19.1%	33.6%	14.5%
AR Due from 3rd Parties (\$)	45,084	58,386	13,302
% AR Due from 3rd Parties	80.9%	66.4%	14.5%

The analysis above indicates the district’s gross receivables balance is significantly higher than the district average, with significantly higher balances for both third party and client receivables. The March 2018 gross receivables balance also represents a significant increase from the \$77,162 amount noted three years prior during our last audit, with an 8% increase due from third parties and 29% increase due from clients.

Past Due District Receivables Compared to District Mean			
	District Average 3/31/18	LFHD 3/31/18	Difference 3/31/18
% of 3rd Party Receivables > 60 days	17.0%	32.5%	15.5%
% of Receivables due from client > 60 days	6.6%	26.5%	19.9%

The analysis above indicates that the district’s percentage of third party accounts receivable greater than 60 days past due is significantly higher than the average for all districts, and represents another significant increase from the previous audit of 7.94%. The district also shows that accounts receivable greater than 60 days past due from clients is significantly higher than the average for all health districts, and represents another significant increase from the previous audit of 13.55%.

Funds Collected from all Payers in the December Quarter as a percentage of Total Gross Receivables			
	District Average 3/31/18	LFHD 3/31/18	Difference 3/31/18
Funds Collected as % of Total Gross Receivables	69.7%	64.6%	5.1%

The percentage of funds collected from all payers averaged 64.6% as of March 2018, and trails the district average by approximately 5%. The March 2018 percentage of funds collected also declined from the 68.84% noted during the previous audit.

1. The above statistics demonstrate that collection efforts have trended negatively since the previous audit, and the district has a significant opportunity to improve its billing and collection activities.

We recommend district management make additional efforts to oversee and enhance the billing and collection of the accounts receivables due from third party payers and clients. The district should consider requesting assistance from Community Health Services to further evaluate and enhance current collection activities.

District Corrective Action Plan

The district concurs. The District Administrator restructured the Administration team by recruiting a Business Manager to oversee and support Accounts Receivable. The Business Manager and Business Office Area Supervisor will review the billing and collections, and assist Accounts Receivable in collecting receivables due from third party payers and clients.

2. Five past due accounts reviewed were not adequately managed or processed, and each account was classified as “normal account status” despite being five or more months past due. These accounts were re-billed before correcting the cause of denials, or were not followed up on timely.

We recommend district management coordinate with the billing staff to develop a follow up process to track and monitor billing denials. As a part of this process, management should perform detailed reviews of aged accounts (60 days and over) at least monthly.

District Corrective Action Plan

The district concurs, and the Business Manager will be responsible for monitoring denials and reviewing the aged accounts over 60 days on a monthly basis.

3. We reviewed ten accounts with “83” code adjustments, and noted that two did not appear to be adjusted for legitimate reasons. The two accounts were adjusted for vaccines that should have been billed to the patient that were not paid for by insurance.

We recommend district management review the adjustments report at least on a monthly basis to ensure that patient accounts are adjusted for valid reasons and adequate follow up action is taken to collect payments in a timely manner

District Corrective Action Plan

The district concurs, and the Business Manager will evaluate the adjustments report on a monthly basis.

4. Review of the aged accounts receivable and credit balance reports for the district indicated that several patient accounts had credit balances, ranging from four months to over two years old.

We recommend district billing staff ensure patient accounts with credit balances are resolved within 60 days of receipt of the funds.

District Corrective Action Plan

The district concurs. Accounts Receivables are to issue refunds as soon as a credit balance appears. The Business Manager will oversee to ensure all credit balances are resolved monthly.

5. Review of the voided payments report demonstrated that management is not reviewing payments voided in WebVISION timely. Payments voided in March 2018 were not noted as reviewed by management as of August 2018.

We recommend district management document their review of voided payments within at least one week of the occurrence.

District Corrective Action Plan

The district concurs. The Business Office Supervisors will authorize voids on a daily basis, no later than 3 days from the date of the void. Once authorization is complete, a report will be provided with the daily deposits.

Environmental Health (EH)

We reviewed the strategic matrix data for onsite sewage activities as of April 30, 2018, and food activities as of June 30, 2018. The table below shows the district results compared to the baseline targets and state average:

Description	2018 Baseline Target	State Average	District Results
Onsite repairs installed in <61 days from application	43%	48.2%	46.7%
Priority items corrected during inspection	Not established	86.8%	68.1%
On time prescribed food inspections	60%	85.3%	38.3%

- The district’s on time food inspections rate of 38.3% is significantly below the baseline target and state average. In addition, the rate of priority items corrected during inspection of 68.1% is significantly below the state average.

Per 12 VAC5-421-3800, food establishments must be inspected at least annually and can be inspected more frequently depending on risk factors. We reviewed VENIS food inspection data as of June 25, 2018, and found 24 food facility inspections were past due. These food facilities were past due by one month to two years. Discussions with management noted that over the past two years, significant turnover in the district’s EH division has contributed to food inspection delays. This is an ongoing issue as EH staff transfer to neighboring districts that can offer higher compensation in Northern Virginia.

We recommend district leadership focus additional efforts on improving the performance of food inspection activities related to these strategic goals. District management should consider working with Community Health Services and the Office of Environmental Health to address staffing concerns and enforcement options for violations that are not resolved timely.

District Corrective Action Plan

The district concurs and utilized overtime pay to EH Food staff to assist with overdue inspections. The district has added three additional FTEs and is creating a standardized process. Overtime has been offered to reduce uninspected facilities, and vacancies have been advertised and are currently being recruited.

- The quarterly EH onsite quality assurance (QA) self-assessment program was not completed in the past year as required by the Office of Environmental Health Services. Based on a review of previous year assessments, we noted that the District Director was not receiving a report on the QA program.

We recommend district leadership ensure the QA self-assessments are performed quarterly, with results and potential corrective actions reported to and monitored by the District Director.

District Corrective Action Plan

The district concurs, and we will create local QA training for all appropriate staff in the onsite program. There will be internal training for the staff to understand their role in the QA process and for Supervisors and Managers to ensure quarterly meetings and self-assessments are performed. The District Director will receive quarterly performance reports. The increased training will ensure consistency and compliance. The plan will begin January 2019.

8. We also found that EWP's for EH staff do not include performance measures focused on promoting the overall quality of processing the applications. There is suggested language in the QA assessment plan manual for the district to utilize.

We recommend district management include performance measures in EWP's for EH staff, as provided in the QA manual, to ensure employees can be evaluated on the QA plan requirements.

District Corrective Action Plan

The district concurs and the QA verbiage is being added to all appropriate staff EWP's under performance measures.

Deposits

9. Twelve of 25 deposits reviewed (48%) involved a deposit that skipped a receipt number and was not accounted for in the deposit file. For two of 12 deposits with skipped receipt numbers, voided receipts were not documented in the deposit reconciliation and there was no indication of management approval. Per discussion with staff, we found that that daily receipts are not reconciled to the Daily Activity Report.

We recommend district management ensure all receipts are accounted for and reconciled to the Daily Activity Report.

District Corrective Action Plan

The district concurs. Voided receipts will be recorded on the deposit reconciliation and signed by the Business Office Supervisors.

We also recommend district management ensure all voided receipts are properly documented, with confirmation of a valid voided receipt documented by a second employee (preferably a supervisor). The deposit reconciliation and work papers should also clearly note that the void occurred.

District Corrective Action Plan

The district concurs. Voided receipts will be recorded on the deposit reconciliation and signed by the Business Office Supervisors.

10. One of 25 deposits reviewed (4%) was deposited six days after the receipt.

We recommend district staff deposit funds collected no later than the next business day as required by the VDH Deposit Policy.

District Corrective Action Plan

The district concurs. We will ensure deposits are being made on the same day of business, but no later than the next business day.

11. Seven of 25 deposits reviewed (28%) did not identify when receipts were received and it could not be determined if the deposit was made timely. Six of the seven deposits were generated at the Winchester Health District location, and staff at this location did not include the “List of Undeposited Receipts” report in their daily deposit reconciliation files. This report includes receipt date and other pertinent information to enable a complete reconciliation.

We recommend district management ensure the “List of Undeposited Receipts” report is included in daily deposit records to facilitate a complete reconciliation of daily transactions.

District Corrective Action Plan

Before the audit was completed, the “List of Undeposited Receipts” documentation had been presented for the Winchester location. We will be providing the “List of Undeposited Receipts” in the deposit records going forward.

Supplies and Equipment

12. Two software purchases were noted during our review without an approved RAP as required by VDH Delegated Procurement Authority Policy.

We recommend district management ensure a RAP is completed and approved for all purchases of software or other IT goods or services as noted in agency policy.

District Corrective Action Plan

The district concurs, and we will ensure all software purchases have an approved RAP on file prior to making the purchase.

FAACS/Controllable Inventory

13. We tested 20 purchases including software and equipment, and noted 15 purchases that were not listed in the district’s access inventory database. Ten of the 15 purchases had an inventory tag sheet on file with data to be entered to the database; however, district staff have noted problems when attempting to update the database. In addition, district inventory logs do not contain complete information regarding assets such as purchase price and purchase date.

We recommend district management continue to work on inventory management options and consider utilizing an interim method of maintaining accurate inventory records until a permanent solution is implemented. The district should also ensure inventory records include purchase price and purchase date for all assets.

District Corrective Action Plan

The district concurs, and we will ensure all applicable purchases have completed inventory tag sheets. In addition, a new inventory system is being considered to replace the current database system within the next 6 months.

14. Per discussions with district management, a physical inventory of FAACS and controllable equipment was performed in March 2018. However, the controllable inventory was not documented.

We recommend district management ensure documentation is maintained for the annual controllable asset inventory.

District Corrective Action Plan

The district concurs, and we will perform a controllable inventory on an annual basis.

Budget

15. During our review of the district's budget, management stated that FY17 budget numbers were used for the FY18 budget instead of forecasting changes for the coming year. Multiple factors influenced this approach including issues with the budget module, loss of several key district staff, and a relatively new administrative management team.

We recommend district management ensure annual budgets are developed based on prior year results, known changes to resources and expenses, and forecasting of trends related to revenue, turnover, and operational costs. The district should consider working with Community Health Services, the Office of Financial Management budget team, and existing resources to develop and manage the district budget.

District Corrective Action Plan

The district concurs. The budget process has already been corrected and completed as expected for FY19. The Business Manager will continue to work with Community Health Services and the Office of Financial Management to create annual budgets.

SPCC

16. As required by the Department of Accounts' (DOA) Commonwealth Accounting Policies and Procedures Manual, all state agencies are to utilize DOA's contract for all card needs. Currently, Bank of America VISA is the purchasing card contractor.

During our review of district purchases, we determined the district maintains a charge card account with John Deere Financial, and monthly payments are made when purchases take place. District staff were not aware of DOA's restrictions against establishing such accounts.

We recommend district management promptly terminate the credit card account.

District Corrective Action Plan

The district concurs and the John Deere Financial account has been cancelled.

LNP Reviews

17. Per discussion with management, it was noted that chart reviews relating to care provided by the district's Licensed Nurse Practitioners (LNPs) are conducted and discussed with the LNPs. However, the reviews were not documented on the Record Review Form. After discussing the issue, management stated that use of the form would be implemented immediately.

We recommend district management utilize the CHS Record Review Form developed to document this process.

District Corrective Action Plan

The district concurs and have already created a chart review process. The first workday of the last week of each month, the Business Office staff will pull ten recently completed charts for each supervised Nurse Practitioner. The Director will review these charts using the VDH Record Review Form, and discuss any pertinent issues with the NPs at the Providers' Meeting, scheduled the first Friday of the following month.

Human Resources Activities

18. The recruitment records for five new employees hired during the audit period were reviewed to ensure the records were maintained in accordance with OHR requirements, and the following was noted:

- Four recruitments were not updated in RMS within a week of filling the position.
- One wage position recruitment did not include a PAW to support the rate of pay determination.

We recommend district management ensure RMS is updated to reflect the hired status of new employees within five business days of filling a position.

District Corrective Action Plan

The district concurs, and we have implemented a process to ensure the RMS system is updated within five business days of filling a position.

We also recommend district management ensure all recruitment files include a PAW.

District Corrective Action Plan

The district concurs, and we will ensure all recruitment files include a PAW by utilizing a checklist system for each employee file.

CLARKE COUNTY FY 2025 BUDGET

Cash Grant Request

Use this form to request a cash grant from the Board of Supervisors for the next fiscal year. Call Nancy Warczyglowa @ 540-955-6170 with questions.

Agency Name: Laurel Ridge Small Business Development Center

Contact (name, phone, and email): Christine Kriz 540-868-7094 ckriz@laurelridge.edu

CASH GRANT:

Amount Requesting FY 25: \$3000

Total clients served in FY 23: 516 Number from Clarke: 45

Please attach a copy of your most recent audited financial statements, including balance sheet and income/expense statement, the most recent form 990 and any additional information you feel is important.

JUSTIFICATION Please justify your request as succinctly, factually, and legibly as possible, and include all of the applicable information that is being requested.

We provide free consulting to people who want to start, manage, grow, or sell a small business in six counties including Clarke County. In 2023, we helped 30 small business owners via one-on-one free consultations and an additional 15 with free business seminars. We spent a total of 97 consulting hours with Clarke County small businesses. We helped them to obtain \$352,400 in grants, loans or investments and overall increase in business revenues of \$1.3M in Clarke County. In addition, 15 people took advantage of free small business webinars in the areas of: Marketing, Social Media, Finance, Accounting, and Starting a Business. We have helped create 4 new jobs. In total, for calendar year 2023 the SBDC helped 516 people with one-on-one consulting and an additional 309 people with free training in six counties.

We partner with the chambers of commerce, banks, and the economic development agencies to bring services to the community.

We provide free consultation advice from retail experts, social media experts, marketing experts, accounting professionals and more. We counsel downtown and local merchants on ways to improve sales and strengthen community shopping.

We also provide online resources and webinars to small business owners. Our website contains 24-hour access to resources and each month we offer 20+ webinars. We have been told by business owners they like the webinars because they do not have to leave their businesses to attend.

Our total monetary budget is \$242,420. To support this budget, we receive a federal grant of \$117,420 which needs to be matched by local jurisdictional support. We

receive in-kind of \$40,325 from LFCC and local cash match of:

SOURCE		Cash Match
<u>Private Sector</u>		
Bank of Clarke		\$ 1,500.00
Oakview Bank		\$ 1,500.00
First Citizens Bank		\$ 2,000.00
Business Finance Group		\$ 1,000.00
United Bank		\$ 1,500.00
<u>Academic Sector</u>		
<u>Local Government</u>		
Clarke County		\$ 2,000.00
<u>Economic Development</u>		
Clarke County IDA		\$ 6,000.00
City of Winchester		\$ 35,000.00
Fauquier County		\$ 10,000.00
Frederick County		\$ 48,000.00
Shenandoah County		\$ 14,000.00
Warren County		\$ 2,500.00
<u>State Government</u>		
		\$ 125,000.00

FY25 Budget Presentations by Civic Organizations

7:00 – 7:15 pm

- Clarke County Historical Association
- Concern Hotline
- The Laurel Center
- Laurel Ridge Community College

CLARKE COUNTY FY 2025 BUDGET

Cash Grant Request

Use this form to request a cash grant from the Board of Supervisors for the next fiscal year. Call Nancy Warczyglowa @ 540-955-6170 with questions.

Agency Name: Clarke County Historical Association

Contact (name, phone, and email): Nathan Stalvey, 540-955-2600, director@clarkehistory.org

CASH GRANT:

Amount Requesting FY 25: \$7500.00

Total clients served in FY 23: 10,178 Number from Clarke: 4,991

Please attach a copy of your most recent audited financial statements, including balance sheet and income/expense statement, the most recent form 990 and any additional information you feel is important.

JUSTIFICATION Please justify your request as succinctly, factually, and legibly as possible, and include all of the applicable information that is being requested.

The Clarke County Historical Association (CCHA) respectfully requests a \$7,500 cash grant from the Clarke County Board of Supervisors to address one of two critical historic preservation needs. Firstly, the Archives Annex Project aims to create a larger, archival-safe space adjacent to CCHA’s main offices in Berryville. Over the years, CCHA has accumulated over 18,000 historic documents, photographs, and artifacts related to Clarke County’s history. This has caused us to run out of space in the Archives, with a significant portion of the collection housed in multiple offsite locations. A \$7,500 grant would fund essential renovations, such as insulation, new electrical systems, and a mini-HVAC system, in an onsite structure. This would enable the safe preservation of the collection in one centralized location that would better safeguard these priceless treasures and improve public access.

The second initiative is the Mill Dam Preservation Project, focusing on critical repairs to address leaks in the Burwell-Morgan Mill dam. One section of the dam runs the risk of collapsing, potentially rendering the Mill inoperable and causing significant flood damage to Spout Run Creek residents. While the requested \$7,500 is a fraction of the total repair cost, it serves as a crucial contribution towards the broader goal of preserving the dam’s structural integrity.

Both of these projects are one-time requests, and the funds would be instrumental in completing either of these initiatives within the next year. The Clarke County Historical Association appreciates the Board’s consideration and expresses gratitude for the potential support in safeguarding Clarke County’s historical assets.



Volume of Services to the Community

The Clarke County Historical Association provides an array of activities, programs, and resources to the community. This is central to our mission, which is *to help preserve the historic resources and records of Clarke County and to foster their use, understanding, and enjoyment through stewardship and education*. Our vision is *to join with others in keeping alive the history of Clarke County*.

Among the many ways CCHA provides services to the county include:

-Serve as THE center of research for Clarke County's history. Several hundred visitors visit our Archives each year to conduct research on their families, historic properties, and to simply learn more about our county's history.

-Conduct between 16-19 programs per year that relate to the history of Clarke County. These programs offer various insights to the different time periods of Clarke County, with ticket prices lower than other similar institutions in our region. This allows more families to attend our events. Many of our programs are also free to attend.

-Serve as a learning destination for grade school students. Each year, CCHA sees almost 1000 students who visit either the Mill or the Archives as part of public and private school groups to learn about Clarke County's history.

-Partner with local businesses. CCHA partners with many local businesses to enhance the experience of people visiting Clarke County. This includes cross promotions with downtown Berryville businesses on the Haunted History Tours, historic food and drink pairings with the staff of Locke Store, and grinding grain from local farmers that is sold in Clarke County bakeries, restaurants, and farmers markets.

Provide volunteer opportunities for Clarke County High School Students. Many of our volunteers are Clarke County High School students who look to obtain hours for their IB program. These students often stay and volunteer well after their credits have been completed. We also offer an annual scholarship to a Clarke County student who wishes to pursue a college degree in the arts.

**CCHA Salary & Benefit Increase History
2022-2024**

	<u>2022</u>	<u>2023</u>	<u>2024</u>
Director	\$ 7,500	\$ -	\$ 5,000
Archivist	\$ -	\$ 8,000	\$ -
	<u>\$ 7,500</u>	<u>\$ 8,000</u>	<u>\$ 5,000</u>

Clarke County Historical Association

Statement of Activity

January - December 2023

	TOTAL
Revenue	
Art Show Admissions	
Art Show-Door Receipts	8,057.00
Patrons Night	18,413.00
Total Art Show Admissions	26,470.00
Art Show application fee	20,680.00
Art Sponsorship	3,500.00
Contribution Income	
Annual Giving Unrestricted	20,217.76
Mill Donations Unrestricted	17,494.25
Unrestricted	36,875.81
Total Contribution Income	74,587.82
Interest Income (Bank Accts)	535.18
Legacy Stone Restricted Fund	33,334.00
Membership Dues	4,419.43
Mill Admissions	4,465.77
Misc Income	33,371.24
Museum Admissions/Donations	2,000.00
Rental Income	
Mill Rental	793.25
Miller's House	17,100.00
Office Rent	1,380.00
Parking Lot Rent	900.00
Toll House	6,600.00
Total Rental Income	26,773.25
Sales	
Art Purchases	335,093.44
Books	10,512.50
Grain sales from mill	5,763.00
Merchandise	2,986.00
Total Sales	354,354.94
Services	500.00
Special Events	10,789.97
Total Revenue	\$595,781.60
Cost of Goods Sold	
Artist Commissions	208,718.25
Cost of Goods Sold	11,674.42
Total Cost of Goods Sold	\$220,392.67
GROSS PROFIT	\$375,388.93
Expenditures	
Acquisitions-Museum&Archives	21.95

Clarke County Historical Association

Statement of Activity

January - December 2023

	TOTAL
Artists Reception	3,753.74
Bank Service Charges	209.87
EventBrite fees	1,804.61
Paypal Fees	126.29
Square Fees	8,523.08
Stripe Fees	1,542.98
Venmo Fees	7.35
Total Bank Service Charges	12,214.18
Business Travel	1,327.12
Donations/Gifts/Memorials	1,125.00
Dues and Subscriptions	9,969.37
Entertaining/Special Events	5,540.92
Grain for Mill	4,871.53
Insurance	
Comprehensive Business	6,086.93
Directors & Officers	1,472.20
Umbrella	416.57
Workman's Comp	1,092.00
Total Insurance	9,067.70
Interest Expense	167.43
Maintenance & Repair	
Coiner House	7,978.15
Landscaping & Grounds	12,964.19
Mill	8,445.04
Miller's House	2,078.00
Toll House	65.00
Total Maintenance & Repair	31,530.38
Marketing & Promotion	19,672.78
Mill Manager	4,096.08
Museum Exhibit Production	1,058.50
Patrons Night	
Catering	8,105.59
Supplies	745.48
Valet Parking/Misc. Labor	225.00
Wine & Beer	3,155.48
Total Patrons Night	12,231.55
Payroll Expenses	
Payroll Taxes	9,095.27
Salaries	123,392.50
Total Payroll Expenses	132,487.77
Postage and Delivery	2,896.77
Printing and Reproduction	10,160.91

Clarke County Historical Association

Statement of Activity

January - December 2023

	TOTAL
Proceedings	4,712.50
Professional Fees	
Accounting/Administrative	15,663.00
CPA	10,215.00
Grant Writer	375.00
Total Professional Fees	26,253.00
Rent Paid to County	1,000.00
Storage for Museum	1,080.00
Supplies	
Art Show	5,928.59
Computer	3,676.96
Mill	6,842.16
Museum & Archives	3,836.26
Office	3,732.34
Total Supplies	24,016.31
Taxes	
Local Taxes & Registrations	25.00
Sales Tax	17,326.33
Total Taxes	17,351.33
Telephone	8,455.16
Trumbower Arts Grant	5,000.00
Utilities	
Gas and Electric	5,388.17
Water	3,530.39
Total Utilities	8,918.56
Volunteers	1,570.71
Website	420.00
Total Expenditures	\$360,971.25
NET OPERATING REVENUE	\$14,417.68
Other Revenue	
Sales Tax Dealer Disc	58.93
Total Other Revenue	\$58.93
NET OTHER REVENUE	\$58.93
NET REVENUE	\$14,476.61

Return of Organization Exempt From Income Tax

2022

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Header section A-M: A For the 2022 calendar year, or tax year beginning and ending; B Check if applicable; C Name of organization; D Employer identification number; E Telephone number; F Name and address of principal officer; G Gross receipts; H(a) Is this a group return; H(b) Are all subordinates included?; H(c) Group exemption number; I Tax-exempt status; J Website; K Form of organization; L Year of formation; M State of legal domicile.

Part I Summary

Table with 19 rows and 3 columns: Description, Prior Year, Current Year. Rows include: 1 Briefly describe the organization's mission...; 2-7 Activities & Governance; 8-12 Revenue; 13-19 Expenses; 20-22 Net Assets or Fund Balances.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature block section: Sign Here (GLEN KOONTZ, TREASURER), Paid Preparer Use Only (ANGELA RUDOLPH-WISEMAN, RUTHERFORD & JOHNSON, PC), Date (09/23), Firm's EIN (54-1782073), Phone no. (540-662-7070).

May the IRS discuss this return with the preparer shown above? See instructions. [X] Yes [] No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission: TO HELP PRESERVE THE HISTORIAL RESOURCES AND RECORDS OF CLARKE COUNTY, VIRGINIA AND TO FOSTER THEIR USE, UNDERSTANDING AND ENJOYMENT THROUGH STEWARDSHIP AND EDUCATION.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 205,941. including grants of \$ 5,000.) (Revenue \$ 20,788.) THE PRESERVATION AND PROMOTION OF A HISTORIC MILL AND MUSEUM IN CLARKE COUNTY, VIRGINIA.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe on Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 205,941.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	X	
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>	X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I. See instructions</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 22 through 38 regarding grants, compensation, tax-exempt bonds, excess benefit transactions, and controlled entities.

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, and backup withholding rules.

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, question text, and Yes/No columns. Includes questions 2a through 17 regarding employee reporting, tax shelter transactions, foreign accounts, and various organizational requirements.

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year (14); 1b Enter the number of voting members included on line 1a, above, who are independent (14); 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? (X); 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? (X); 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? (X); 5 Did the organization become aware during the year of a significant diversion of the organization's assets? (X); 6 Did the organization have members or stockholders? (X); 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? (X); 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? (X); 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? (X); b Each committee with authority to act on behalf of the governing body? (X); 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O (X).

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? (X); 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? (X); 11b 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 (X); 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? (X); 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done (X); 13 Did the organization have a written whistleblower policy? (X); 14 Did the organization have a written document retention and destruction policy? (X); 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? a The organization's CEO, Executive Director, or top management official (X); b Other officers or key employees of the organization (X); 15a If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.; 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? (X); 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed NONE
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. [] Own website [] Another's website [X] Upon request [] Other (explain on Schedule O)
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records
NATHAN STALVEY - 540 955-2600
P.O. BOX 306, BERRYVILLE, VA 22611

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JOHN CAMPBELL PRESIDENT	2.00	X		X				0.	0.	0.
(2) PHILIP HUGUES VICE PRESIDENT	2.00	X		X				0.	0.	0.
(3) GLEN KOONTZ TREASURER	2.00	X		X				0.	0.	0.
(4) RACHEL DUNNE SECRETARY	2.00	X		X				0.	0.	0.
(5) LEN CAMPELLI DIRECTOR	1.00	X						0.	0.	0.
(6) TAYLOR COUMES DIRECTOR	1.00	X						0.	0.	0.
(7) SANDRA FREEDMAN DIRECTOR	1.00	X						0.	0.	0.
(8) CARY EMBURY DIRECTOR	1.00	X						0.	0.	0.
(9) KATHY HUDSON DIRECTOR	1.00	X						0.	0.	0.
(10) BERTA TREITL DIRECTOR	1.00	X						0.	0.	0.
(11) WILL WATSON DIRECTOR	1.00	X						0.	0.	0.
(12) TODD POST DIRECTOR	1.00	X						0.	0.	0.
(13) STEVE SIMONS DIRECTOR	1.00	X						0.	0.	0.

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns					
	b	Membership dues	3,855.				
	c	Fundraising events					
	d	Related organizations					
	e	Government grants (contributions)					
	f	All other contributions, gifts, grants, and similar amounts not included above	138,089.				
	g	Noncash contributions included in lines 1a-1f	23,000.				
	h	Total. Add lines 1a-1f		141,944.			
Program Service Revenue	2 a	MILL AND MUSEUM OPERAT	900099	3,683.	3,683.		
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f		3,683.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		25,983.		25,983.	
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6 a	Gross rents	(i) Real	28,380.			
			(ii) Personal				
	b	Less: rental expenses	0.				
	c	Rental income or (loss)	28,380.				
	d	Net rental income or (loss)		28,380.		28,380.	
	7 a	Gross amount from sales of assets other than inventory	(i) Securities	30,000.			
			(ii) Other				
	b	Less: cost or other basis and sales expenses	15,787.				
	c	Gain or (loss)	14,213.				
d	Net gain or (loss)		14,213.	14,213.			
8 a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	366,106.					
b	Less: direct expenses	271,312.					
c	Net income or (loss) from fundraising events		94,794.		94,794.		
9 a	Gross income from gaming activities. See Part IV, line 19						
b	Less: direct expenses						
c	Net income or (loss) from gaming activities						
10 a	Gross sales of inventory, less returns and allowances		8,198.				
			5,306.				
c	Net income or (loss) from sales of inventory		2,892.	2,892.			
Miscellaneous Revenue	11 a						
	b						
	c						
	d	All other revenue					
	e	Total. Add lines 11a-11d					
12	Total revenue. See instructions		311,889.	20,788.	0.	149,157.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	5,000.	5,000.		
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	120,160.	92,958.	27,202.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	9,632.	7,471.	2,161.	
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	6,050.		6,050.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	1,343.		1,343.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	21,192.		21,192.	
12 Advertising and promotion	7,853.	1,963.	5,890.	
13 Office expenses	25,070.	10,217.	14,853.	
14 Information technology				
15 Royalties				
16 Occupancy	66,119.	52,035.	14,084.	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	27,204.	24,514.	2,690.	
23 Insurance	5,869.	4,402.	1,467.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a CONTRACT MILL MANAGER	5,382.	5,382.		
b MISCELLANEOUS	1,427.	1,626.	-199.	
c DUES & SUBSCRIPTIONS	1,158.		1,158.	
d VOLUNTEERS	631.	373.	258.	
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	304,090.	205,941.	98,149.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year	
Assets	1	Cash - non-interest-bearing	71,175.	1	70,574.
	2	Savings and temporary cash investments	18,541.	2	26,318.
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use	2,485.	8	2,489.
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	1,435,297.	10a	
	b	Less: accumulated depreciation	560,543.	10b	
	10c		889,590.	10c	874,754.
	11	Investments - publicly traded securities	729,113.	11	620,422.
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets	202.	14	156.
15	Other assets. See Part IV, line 11		15		
16	Total assets. Add lines 1 through 15 (must equal line 33)	1,711,106.	16	1,594,713.	
Liabilities	17	Accounts payable and accrued expenses	3,670.	17	43.
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	10,595.	25	7,391.
	26	Total liabilities. Add lines 17 through 25	14,265.	26	7,434.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.				
	27	Net assets without donor restrictions	1,686,725.	27	1,579,139.
	28	Net assets with donor restrictions	10,116.	28	8,140.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
32	Total net assets or fund balances	1,696,841.	32	1,587,279.	
33	Total liabilities and net assets/fund balances	1,711,106.	33	1,594,713.	

Form 990 (2022)

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	311,889.
2	Total expenses (must equal Part IX, column (A), line 25)	2	304,090.
3	Revenue less expenses. Subtract line 2 from line 1	3	7,799.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,696,841.
5	Net unrealized gains (losses) on investments	5	-118,704.
6	Donated services and use of facilities	6	
7	Investment expenses	7	1,343.
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	1,587,279.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input checked="" type="checkbox"/> Other MODIFIED CASH If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		X
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

Form 990 (2022)

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
 (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	70,652.	104,330.	127,824.	92,533.	122,278.	517,617.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	70,652.	104,330.	127,824.	92,533.	122,278.	517,617.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						156,293.
6 Public support. Subtract line 5 from line 4.						361,324.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4	70,652.	104,330.	127,824.	92,533.	122,278.	517,617.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	52,470.	45,455.	34,053.	75,357.	68,576.	275,911.
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						793,528.
12 Gross receipts from related activities, etc. (see instructions)					12	429,162.
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f))	14	45.53	%
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	42.86	%
16a 33 1/3% support test - 2022. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization			<input checked="" type="checkbox"/>
b 33 1/3% support test - 2021. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization			<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization			<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization			<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions			<input type="checkbox"/>

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Table with 7 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total. Add lines 1 through 5; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support. (Subtract line 7c from line 6.)

Section B. Total Support

Table with 7 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on; 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.); 13 Total support. (Add lines 9, 10c, 11, and 12.)

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

Table with 2 columns: Line number, Percentage. Row 15: Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f)) 15 %; Row 16: Public support percentage from 2021 Schedule A, Part III, line 15 16 %

Section D. Computation of Investment Income Percentage

Table with 2 columns: Line number, Percentage. Row 17: Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f)) 17 %; Row 18: Investment income percentage from 2021 Schedule A, Part III, line 17 18 %

19a 33 1/3% support tests - 2022. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2021. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

- 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.)*

	Yes	No
1		
2		
3a		
3b		
3c		
4a		
4b		
4c		
5a		
5b		
5c		
6		
7		
8		
9a		
9b		
9c		
10a		
10b		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a	
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

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1	
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.	2	

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 satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
2 Activities Test. Answer lines 2a and 2b below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.	2a	
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.	2b	
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.	3a	
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.	3b	

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions.
All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2022 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1	Distributable amount for 2022 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2022 (reasonable cause required - explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2022		
a	From 2017		
b	From 2018		
c	From 2019		
d	From 2020		
e	From 2021		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2022 distributable amount		
i	Carryover from 2017 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2022 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2022 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2023. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2018		
b	Excess from 2019		
c	Excess from 2020		
d	Excess from 2021		
e	Excess from 2022		

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors
Attach to Form 990 or Form 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Name of the organization

Employer identification number

CLARKE COUNTY HISTORICAL ASSOCIATION

54-6044234

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

LHA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (2022)

Name of organization

Employer identification number

CLARKE COUNTY HISTORICAL ASSOCIATION

54-6044234

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	SUZANNE MCKOWN CHARITABLE LEAD UNITRUST 114 W. 47TH STREET, 10TH FLOOR NEW YORK, NY 10036	\$ 36,779.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	ALEX LEE P.O. BOX 393 MILLWOOD, VA 22646	\$ 5,050.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	DAVID PLATER 425 EASY STREET THIBODAUX, LA 70301	\$ 10,877.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization CLARKE COUNTY HISTORICAL ASSOCIATION	Employer identification number 54-6044234
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Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	

Name of organization

Employer identification number

CLARKE COUNTY HISTORICAL ASSOCIATION

54-6044234

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4

Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4

Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4

Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4

Relationship of transferor to transferee

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

CLARKE COUNTY HISTORICAL ASSOCIATION

Employer identification number

54-6044234

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?, 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 2 columns: Description, Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year, 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?, 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?, 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 2 columns: Description, Amount. Rows include: 1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items. b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenue included on Form 990, Part VIII, line 1, (ii) Assets included in Form 990, Part X, 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items: a Revenue included on Form 990, Part VIII, line 1, b Assets included in Form 990, Part X

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) 2022

February 22, 2024 FY25 Budget Requests by Civic Organizations Presentations

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Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	584,319.	584,319.	542,619.	451,843.	501,614.
b Contributions					
c Net investment earnings, gains, and losses			41,700.	90,776.	-49,771.
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	584,319.	584,319.	584,319.	542,619.	451,843.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment _____ %
 - b Permanent endowment _____ %
 - c Term endowment _____ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.

- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|-----|-------------------------------------|
| (i) Unrelated organizations | | <input checked="" type="checkbox"/> |
| (ii) Related organizations | | <input checked="" type="checkbox"/> |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | | |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment. Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		116,000.		116,000.
b Buildings		1,270,705.	517,413.	753,292.
c Leasehold improvements				
d Equipment		48,592.	43,130.	5,462.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				874,754.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) RENTAL DEPOSITS	1,550.
(3) SALES TAX PAYABLE	9.
(4) BCC - VISA	5,832.
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	7,391.

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...

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART III, LINE 1A:

THE MUSEUM DOES NOT CAPITALIZE DONATED ARTIFACTS AND ARCHIVAL ITEMS OR RECOGNIZE THEM AS REVENUES OR GAINS. SFAS 116 PROVIDES THAT SUCH DONATIONS NEED NOT BE RECOGNIZED IF THEY ARE ADDED TO COLLECTIONS THAT ARE HELD FOR PUBLIC EXHIBITION, EDUCATION, OR RESEARCH IN FURTHERANCE OF PUBLIC SERVICE RATHER THAN FINANCIAL GAIN; ARE PROTECTED, KEPT UNENCUMBERED, CARED FOR, AND PRESERVED; ARE ARE SUBJECT TO A POLICY THAT REQUIRES THE PROCEEDS FROM SALES OF COLLECTION ITEMS TO BE USED TO ACQUIRE OTHER ITEMS FOR COLLECTIONS.

PART III, LINE 4:

THE HISTORIC COLLECTIONS OF THE CLARKE COUNTY HISTORICAL ASSOCIATION

Part XIII Supplemental Information (continued)

INCLUDE ARTIFACTS AND DOCUMENTS FROM THE 18TH CENTURY TO THE PRESENT, SOME OF WHICH ARE USED IN OUR MUSEUM EXHIBIT TO TELL THE HISTORY OF CLARKE COUNTY. OTHERS ARE STORED IN OUR PROTECTED ARCHIVES ROOM. THESE COLLECTIONS FURTHER OUR MISSION BY PROVIDING TANGIBLE RESOURCES TO AND EDUCATING OUR RESEARCHERS AND VISITORS.

PART V, LINE 4:

TO SUPPORT THE MISSION OF THE ORGANIZATION.

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events	
		ART SHOWS (event type)	PATRON'S NIGHT (event type)	1 (total number)	(add col. (a) through col. (c))	
Revenue	1	Gross receipts	335,374.	17,663.	13,069.	366,106.
	2	Less: Contributions				
	3	Gross income (line 1 minus line 2)	335,374.	17,663.	13,069.	366,106.
Direct Expenses	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs				
	7	Food and beverages				
	8	Entertainment				
	9	Other direct expenses	246,237.	11,926.	13,149.	271,312.
	10	Direct expense summary. Add lines 4 through 9 in column (d)				271,312.
	11	Net income summary. Subtract line 10 from line 3, column (d)				94,794.

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
		1	Gross revenue		
Direct Expenses	2	Cash prizes			
	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No
7	Direct expense summary. Add lines 2 through 5 in column (d)				
8	Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: _____
 a Is the organization licensed to conduct gaming activities in each of these states? Yes No
 b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No
 b If "Yes," explain: _____

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization

CLARKE COUNTY HISTORICAL ASSOCIATION

Employer identification number

54-6044234

FORM 990, PART VI, SECTION A, LINE 7A:

EACH YEAR AT THE ANNUAL MEETING HELD IN MAY, THE MEMBERSHIP ELECTS THE BOARD OF DIRECTORS FOR THE NEXT YEAR. NOMINATIONS ARE SOLICITED FROM THE MEMBERSHIP AND THE CURRENT BOARD OF DIRECTORS PRIOR TO THE ANNUAL MEETING.

FORM 990, PART VI, SECTION B, LINE 11B:

THE 990 IS REVIEWED AND APPROVED BY THE TREASURER AND THE MEMBERS OF THE BOARD OF DIRECTORS BEFORE IT IS FILED.

FORM 990, PART VI, SECTION B, LINE 15:

COMPENSATION FOR THE DIRECTOR IS ESTABLISHED BY THE OPERATING COMMITTEE OF THE BOARD OF DIRECTORS, FOLLOWING AN ANNUAL PERFORMANCE REVIEW COMPLETED ON JULY 1 OF EACH YEAR. BEGINNING IN 2013, PROGRESS ON THE STRATEGIC PLAN ADOPTED WILL BE USED TO BENCHMARK THE PERFORMANCE OF THE DIRECTOR AS PART OF THE ANNUAL REVIEW.

FORM 990, PART VI, SECTION C, LINE 19:

THE 990, GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS OF THE ORGANIZATION ARE AVAILABLE BY REQUEST. A COPY OF THE FINANCIAL REVIEW FROM THE PREVIOUS YEAR IS AVAILABLE AT THE ANNUAL MEMBERSHIP MEETING AS WELL AS A SUMMARY FINANCIAL STATEMENT OF THE CURRENT YEAR.

FORM 990, PART XII, LINE 1:

THE ORGANIZATION USES THE MODIFIED CASH BASIS OF ACCOUNTING. THIS IS DUE TO THE NATURE OF HISTORICAL ARTIFACTS AND COLLECTIONS OWNED BY THE ORGANIZATION. THE VALUE OF HISTORICAL ARTIFACTS THAT ARE DONATED TO

Name of the organization

CLARKE COUNTY HISTORICAL ASSOCIATION

Employer identification number

54-6044234

THE ORGANIZATION ARE SUBJECTIVE AND DIFFICULT TO VALUE. SINCE MANY OF
 THEIR ASSETS MAY APPRECIATE IN VALUE, IT IS ALSO DIFFICULT TO
 ACCURATELY ACCOUNT FOR THEM UNDER THE STANDARD MODEL OF DEPRECIATION
 UNDER THE ACCRUAL BASIS OF ACCOUNTING.

FORM 990, PART XII, LINE 2C:

THE ORGANIZATION UTILIZES A COMMITTEE COMPRISED OF THE TREASURER,
 EXECUTIVE DIRECTOR, BOOKKEEPER, PRESIDENT AND OTHER BOARD MEMBERS AT
 THE DISCRETION OF OTHER COMMITTEE MEMBERS TO REVIEW A DRAFT OF THE
 FINANCIAL STATEMENTS AND OVERSEE THE FINANCIAL REVIEW PROCESS.

CLARKE COUNTY FY 2025 BUDGET

Cash Grant Request

Use this form to request a cash grant from the Board of Supervisors for the next fiscal year. Call Nancy Warczyglowa @ 540-955-6170 with questions.

Agency Name: Concern Hotline

Contact (name, phone, and email): Rusty Holland

CASH GRANT:

Amount Requesting FY 25: \$2000

Total clients served in FY 23: 3071 Number from Clarke: 307* estimated

Please attach a copy of your most recent audited financial statements, including balance sheet and income/expense statement, the most recent form 990 and any additional information you feel is important.

JUSTIFICATION Please justify your request as succinctly, factually, and legibly as possible, and include all of the applicable information that is being requested.

Concern Hotline requests financial support in the amount of \$2000 for fiscal 2025. This request reflects service to residents of Clarke County through the 24 hour Hotline, and anticipated training costs for Clarke Co.

Concern’s 24-hour confidential crisis and compassionate hotline has seen a consistent number of callers, (that can be identified) from Clarke Co. While these total call numbers are consistent, we have seen an increase in calls from those in perceived and in real crisis. By this, we mean an increase in Suicide related calls. We feel that these encounters are significantly impacting the mental health/wellness of the citizens of Clarke. Tangentially, our training programs are increasing to include all of our neighboring communities Department of Social Services, and community members focused on safety first skills. Outreach to Clarke is included in our 2024-25 training program, as we strive to engage even more of your residents through our community training offerings. Financial information attached indicates 2023 statements. Concern has supported the residents of Clarke consistently since 1979. The amount requested will support ongoing operational costs and program development.

Employee	2021 Wages	2021 % Increase	2022 Wages	20221 % Increase	2023 Wages	2022 % Increase	2022 V
Charles Franks	29,260	12%	32,756.00	12%	34,066.00	4%	33,280.
Russell Holland	59,280.00	1%	61,560.00	4%	63,290.00	2.7%	62,400.

42000 Local Juristictions	2023	2024 rqt
42100 Clarke County	1,500.00	2,000.00
42200 Warren County	3,500.00	3,500.00
42300 Shenandoah County	1,500.00	2,000.00
42400 Page County	1,500.00	1,500.00
42500 Town of Shenandoah	100.00	100.00
Total 42000 Local Juristictions	8,100.00	9,100.00

CONCERN HOTLINE, INC.

Winchester, Virginia

**FINANCIAL REPORT
(Reviewed)**

December 31, 2022

C O N T E N T S

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FINANCIAL STATEMENTS	
Statement of assets and net assets arising from cash transactions	3
Statement of revenue collected and expenses paid – cash basis	4
Notes to financial statements	5-8



50 S. Cameron St.
Winchester, VA 22601
540.662.3417
YHBcpa.com

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors
Concern Hotline, Inc.
Winchester, Virginia

We have reviewed the accompanying financial statements of Concern Hotline, Inc. (the “Organization”), which comprise the statement of assets and net assets arising from cash transactions as of December 31, 2022, the related statement of revenue collected and expenses paid – cash basis for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management’s financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management’s Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of financial statements in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Accountant’s Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with the cash basis of accounting. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountant’s Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with the cash basis of accounting.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our conclusion is not modified with respect to this matter.

Yount, Hyde & Barbour, P.C.

Winchester, Virginia
June 28, 2023

CONCERN HOTLINE, INC.

Statement of Assets and Net Assets Arising from Cash Transactions

December 31, 2022

See Independent Accountant's Review Report

Assets	
Cash	\$ <u>60,856</u>
Total assets	\$ <u>60,856</u>
Net Assets	
Without donor restrictions	\$ 56,356
With donor restrictions	<u>4,500</u>
Total net assets	<u>\$ 60,856</u>

See Notes to Financial Statements.

CONCERN HOTLINE, INC.

Statement of Revenue Collected and Expenses Paid - Cash Basis

For the Year Ended December 31, 2022

See Independent Accountant's Review Report

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue Collected			
Program revenue	\$ 40,017	\$ --	\$ 40,017
Contributions and grants	43,020	4,500	47,520
Fundraising income, net of related expenses	56,070	--	56,070
Interest income	123	--	123
Net assets released from restrictions	500	(500)	--
Total revenue collected	\$ 139,730	\$ 4,000	\$ 143,730
Expenses Paid			
Program	\$ 133,427	\$ --	\$ 133,427
Management and general	25,126	--	25,126
Fundraising	11,251	--	11,251
Total expenses paid	\$ 169,804	\$ --	\$ 169,804
Deficiency of revenue collected over expenses paid	\$ (30,074)	\$ 4,000	\$ (26,074)
Net assets, beginning of year	86,430	500	86,930
Net assets, end of year	\$ 56,356	\$ 4,500	\$ 60,856

See Notes to Financial Statements.

CONCERN HOTLINE, INC.

Notes to Financial Statements

See Independent Accountant's Review Report

Note 1. Nature of Business and Significant Accounting Policies

Concern Hotline, Inc. (the "Organization") is a tax-exempt, nonprofit organization under Section 501(c)(3) of the Internal Revenue Code and is incorporated in the State of Virginia. The objective of the Organization is to comfort and calm the community members in crisis by providing crisis intervention, suicide prevention, information and referral services via a 24 hour, 7 days a week volunteer telephone hotline.

Basis of Accounting

The financial statements of the Organization have been prepared in accordance with the cash basis of accounting.

Income Tax Status

The Organization is exempt from federal and state income taxes under Internal Revenue Code Section 501(c)(3).

Cash and Cash Equivalents

Cash and cash equivalents includes all cash balances and highly liquid investments with a maturity of three months or less. The Organization places its cash and highly liquid investments with high credit quality financial institutions, which at times may exceed federally insured limits. The Organization has not experienced any losses on such accounts and does not believe it is exposed to any significant credit risk on cash and cash equivalents.

Revenue Recognition

The Organization recognizes revenue when cash is received, in accordance with the cash basis of accounting.

Contributions

Gifts of cash and other assets are presented as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of revenue collected and expenses paid – cash basis as net assets released from restrictions.

CONCERN HOTLINE, INC.

Notes to Financial Statements

See Independent Accountant's Review Report

Net Asset Groups

The Organization reports information according to two categories of net assets: net assets without donor restrictions and net assets with donor restrictions. Net assets without donor restrictions consists of net assets not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and Board of Directors. Net assets with donor restrictions consists of net assets subject to donor-imposed restrictions. Some donor restrictions are temporary in nature; those restrictions will be met by the actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

The Organization has \$4,500 in net assets with donor restrictions as of December 31, 2022; the funds are restricted towards website design. During 2022, \$500 was spent on website design and is included as net assets released from restrictions on the statement of revenue collected and expenses paid – cash basis.

Allocation Methodology for the Schedule of Functional Expenses

The costs of providing program services and other activities are summarized on a functional basis in the schedule of functional expenses. Certain costs have been allocated among program, management and general, and fundraising. Such allocations have been made by management on an equitable basis. Expenses have been allocated by management as follows:

<u>Expense</u>	<u>Allocation Methodology</u>
Advertising and marketing	Direct Allocation
Payment processing	Direct Allocation
Dues and subscriptions	Direct Allocation
Information technology	Direct Allocation
Insurance	Time and Effort
Equipment	Direct Allocation
Occupancy	Time and Effort
Office expenses	Direct Allocation
Professional fees	Direct Allocation
Salaries, taxes and benefits	Time and Effort
Training	Direct Allocation
Travel	Direct Allocation
Volunteer services	Direct Allocation

Advertising

The Organization considers all advertising costs to be expensed as incurred. The total amount spent on advertising during the year ended December 31, 2022 was \$2,837.

CONCERN HOTLINE, INC.

Notes to Financial Statements

See Independent Accountant's Review Report

Note 2. Liquidity and Availability of Resources

The Organization has the following financial assets available within one year of the date of the statement of assets and net assets arising from cash transactions to meet cash needs for general expenditure.

Financial assets, at year-end:	
Cash	\$ 60,856
Less financial assets unavailable for general expenditure within one year, due to, donor restrictions	<u>4,500</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 56,356</u>

Note 3. Commitments and Contingencies and Subsequent Event

The Organization leases office and building space at the Our Health building on a calendar year basis. The rent is increased by 3.25% per year. As of December 31, 2022, rent expense was \$464 per month. Rent expense was \$6,047 for the year ended December 31, 2022.

Note 4. Revenue Source Concentration

The Northwestern Community Services Board provides a significant source of income to the Organization. If this revenue source were to cease or to be reduced, it would significantly affect the Organization's operations.

Note 5. Subsequent Events

The Organization has evaluated all subsequent events through June 28, 2023, the date the financial statements were available to be issued. The Organization has determined there are no subsequent events that require recognition or disclosure.

CONCERN HOTLINE, INC.

Notes to Financial Statements

See Independent Accountant's Review Report

Note 6. Schedule of Functional Expenses

The schedule of functional expenses was as follows for the year ended December 31, 2022:

	<u>Program</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Advertising and marketing	\$ 2,797	\$ --	\$ 40	\$ 2,837
Payment processing	--	--	283	283
Dues and subscriptions	--	302	--	302
Information technology	--	744	--	744
Insurance	1,482	2,861	117	4,460
Equipment	689	658	--	1,347
Occupancy	5,079	968	--	6,047
Office expenses	23,982	3,552	2,470	30,004
Professional fees	--	5,361	--	5,361
Salaries, taxes and benefits	92,829	10,680	8,341	111,850
Training	5,522	--	--	5,522
Travel	80	--	--	80
Volunteer services	967	--	--	967
	<u>\$ 133,427</u>	<u>\$ 25,126</u>	<u>\$ 11,251</u>	<u>\$ 169,804</u>

**IRS e-file Signature Authorization
for a Tax Exempt Entity**

For calendar year 2022, or fiscal year beginning _____, 2022, and ending _____, 20____

2022

Department of the Treasury
Internal Revenue Service

**Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879TE for the latest information.**

Name of filer

EIN or SSN

CONCERN HOTLINE INC.

54-1097847

Name and title of officer or person subject to tax

RUSSELL HOLLAND EXECUTIVE DIRECTOR

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a Form 990 check here <input checked="" type="checkbox"/>	b Total revenue , if any (Form 990, Part VIII, column (A), line 12)	1b	<u>143,730.</u>
2a Form 990-EZ check here <input type="checkbox"/>	b Total revenue , if any (Form 990-EZ, line 9)	2b	_____
3a Form 1120-POL check here <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b	_____
4a Form 990-PF check here <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b	_____
5a Form 8868 check here <input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b	_____
6a Form 990-T check here <input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b	_____
7a Form 4720 check here <input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b	_____
8a Form 5227 check here <input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b	_____
9a Form 5330 check here <input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b	_____
10a Form 8038-CP check here. <input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b	_____

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2022 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize MARK BURGESS, CPA PLLC to enter my PIN 11938 as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____

Date _____

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

54045954545

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2022 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature MARK BURGESS

Date _____

**ERO Must Retain This Form – See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So**

Application for Automatic Extension of Time To File an Exempt Organization Return

▶ **File a separate application for each return.**
▶ **Go to www.irs.gov/Form8868 for the latest information.**

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print	Name of exempt organization or other filer, see instructions.	Taxpayer identification number (TIN)
	CONCERN HOTLINE INC. Number, street, and room or suite number. If a P.O. box, see instructions. 301 NORTH CAMERON STREET #201 City, town or post office, state, and ZIP code. For a foreign address, see instructions. WINCHESTER, VA 22601	54-1097847

Enter the Return Code for the return that this application is for (file a separate application for each return) **01**

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (section 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12
Form 990-T (corporation)	07		

• The books are in the care of ▶ THE ORGANIZATION 301 NORTH CAMERON STREET NO. 201 WINCHESTER VA 22601

Telephone No. ▶ 540 667-0145 Fax No. ▶ _____

- If the organization does not have an office or place of business in the United States, check this box ▶
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box. ▶ . If it is for part of the group, check this box ... ▶ and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until 11/15, 2023, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ▶ calendar year 2022 or
- ▶ tax year beginning _____, 20____, and ending _____, 20____.

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return Change in accounting period

3 a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	3 a \$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit	3 b \$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	3 c \$	0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2022

Department of the Treasury
Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

A For the **2022** calendar year, or tax year beginning **2022**, and ending **20**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C CONCERN HOTLINE INC. 301 NORTH CAMERON STREET #201 WINCHESTER, VA 22601	D Employer identification number 54-1097847	E Telephone number 540 667-0145
F Name and address of principal officer: RUSSELL HOLLAND SAME AS C ABOVE		G Gross receipts \$ 179,486.	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions.	
J Website: WWW.CONCERNHOTLINE.ORG		H(c) Group exemption number	
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		L Year of formation: 1979	M State of legal domicile: VA

Part I Summary

	1 Briefly describe the organization's mission or most significant activities: <u>24 HOUR, 7 DAYS A WEEK CRISIS INTERVENTION HOTLINE</u>		
Activities & Governance	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	7
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	7
	5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	2
	6 Total number of volunteers (estimate if necessary)	6	225
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
	b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	96,899.	104,326.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	48,000.	40,017.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	114.	123.
	12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	28,365.	-736.
		173,378.	143,730.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
	14 Benefits paid to or for members (Part IX, column (A), line 4)		
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	108,809.	111,850.
	16a Professional fundraising fees (Part IX, column (A), line 11e)		
	b Total fundraising expenses (Part IX, column (D), line 25)	11,251.	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	50,939.	57,954.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	159,748.	169,804.	
19 Revenue less expenses. Subtract line 18 from line 12	13,630.	-26,074.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	86,930.	60,856.
	22 Net assets or fund balances. Subtract line 21 from line 20	0.	0.
		86,930.	60,856.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer	Date			
	RUSSELL HOLLAND <small>Type or print name and title</small>		EXECUTIVE DIRECTOR		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN
	MARK BURGESS	MARK BURGESS			P01294197
	Firm's name	MARK BURGESS, CPA PLLC			Firm's EIN
	Firm's address	PO BOX 58 HAMILTON, VA 20159			46-0584551
				Phone no.	703-431-2904

May the IRS discuss this return with the preparer shown above? See instructions Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:

TO COMFORT AND CALM COMMUNITY MEMBERS IN CRISIS BY PROVIDING CRISIS INTERVENTION, SUICIDE PREVENTION, INFORMATION AND REFERRAL SERVICES VIA A 24 HOUR, 7 DAYS A WEEK VOLUNTEER TELEPHONE HOTLINE.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

Yes No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 133,427. including grants of \$) (Revenue \$ 40,017.)

INTERVENED IN 2,904 CRISIS CALLS THROUGH ITS 24 HOUR, 7 DAYS A WEEK TELEPHONE HOTLINE. THE ORGANIZATION ALSO HELD 12 AWARENESS AND INTERVENTION TRAININGS FOR VOLUNTEERS AND COMMUNITY MEMBERS.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 133,427.

Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A.</i>	X	
2	Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions.	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I.</i>		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II.</i>		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III.</i>		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I.</i>		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II.</i>		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III.</i>		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV.</i>		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V.</i>		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI.</i>		X
b	Did the organization report an amount for investments – other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII.</i>		X
c	Did the organization report an amount for investments – program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII.</i>		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX.</i>		X
e	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i>		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X.</i>		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII.</i>		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional.</i>		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E.</i>		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV.</i>		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV.</i>		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV.</i>		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I.</i> See instructions.		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II.</i>	X	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III.</i>		X
20a	Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H.</i>		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II.</i>		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III.</i>		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? <i>If "Yes," complete Schedule J.</i>		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If a "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a.</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I.</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I.</i>		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II.</i>		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? <i>If "Yes," complete Schedule L, Part III.</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV.</i>		X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV.</i>		X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV.</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M.</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M.</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I.</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II.</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I.</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1.</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2.</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2.</i>		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? <i>If "Yes," complete Schedule R, Part VI.</i>		X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable.		
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable.		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.		
	2a 2		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O.		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year.	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12.	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders.	11a	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state?	13a	
	Note: See the instructions for additional information the organization must report on Schedule O.		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O.	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15	X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17	

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI. X

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year.		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
1b	Enter the number of voting members included on line 1a, above, who are independent.		
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?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	a The governing body?	X	
8b	b Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O.		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		X
10b	b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
11b	b Describe on Schedule O the process, if any, used by the organization to review this Form 990. SEE SCHEDULE O		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13		X
12b	b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		
12c	c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done		
13	Did the organization have a written whistleblower policy?		X
14	Did the organization have a written document retention and destruction policy?		X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
15a	a The organization's CEO, Executive Director, or top management official.		X
15b	b Other officers or key employees of the organization.		X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
16b	b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed NONE
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. **SEE SCHEDULE O**
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records.

THE ORGANIZATION 301 NORTH CAMERON STREET NO. 201 WINCHESTER VA 22601 540 667-0145

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII.

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) RUSSELL HOLLAND EXECUTIVE DIR.	40 0			X			59,963.	0.	11,608.	
(2) SEAN HILLEARY PRESIDENT	1 0	X		X			0.	0.	0.	
(3) DR. RODNEY BRAGDON VICE PRESIDENT	4 0	X		X			0.	0.	0.	
(4) JOANN BLAKER TREASURER	2 0	X		X			0.	0.	0.	
(5) LIZ LEWIS SECRETARY	1 0	X		X			0.	0.	0.	
(6) MICHELLE SMELTZER DIRECTOR	1 0	X					0.	0.	0.	
(7) MARY FAITH TANTILLO DIRECTOR	1 0	X					0.	0.	0.	
(8) NIC COLEMAN DIRECTOR	1 0	X					0.	0.	0.	
(9) -----										
(10) -----										
(11) -----										
(12) -----										
(13) -----										
(14) -----										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) -----										
(16) -----										
(17) -----										
(18) -----										
(19) -----										
(20) -----										
(21) -----										
(22) -----										
(23) -----										
(24) -----										
(25) -----										

1b Subtotal	59,963.	0.	11,608.
c Total from continuation sheets to Part VII, Section A	0.	0.	0.
d Total (add lines 1b and 1c)	59,963.	0.	11,608.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 0

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual.</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual.</i>		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person.</i>		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 0

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants, and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c 50,156.				
	d Related organizations	1d				
	e Government grants (contributions)	1e 8,100.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 46,070.				
	g Noncash contributions included in lines 1a-1f	1g 6,650.				
	h Total. Add lines 1a-1f		104,326.			
	Program Service Revenue	Business Code				
2a NORTHWESTERN COMMUNITY		624100	36,000.	36,000.		
b INTERVENTION TRAINING		900099	4,017.	4,017.		
c -----						
d -----						
e -----						
f All other program service revenue						
g Total. Add lines 2a-2f		40,017.				
Miscellaneous Revenue	3 Investment income (including dividends, interest, and other similar amounts)		123.		123.	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross rents	6a	(i) Real			
			(ii) Personal			
		b Less: rental expenses	6b			
		c Rental income or (loss)	6c			
	d Net rental income or (loss)					
	7a Gross amount from sales of assets other than inventory	7a	(i) Securities			
			(ii) Other			
		b Less: cost or other basis and sales expenses	7b			
		c Gain or (loss)	7c			
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including \$ 50,156. of contributions reported on line 1c). See Part IV, line 18	8a				
			35,020.			
b Less: direct expenses		8b	35,756.			
c Net income or (loss) from fundraising events			-736.			
9a Gross income from gaming activities. See Part IV, line 19		9a				
b Less: direct expenses		9b				
c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less returns and allowances		10a				
b Less: cost of goods sold	10b					
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue	Business Code					
	11a -----					
	b -----					
	c -----					
	d All other revenue					
e Total. Add lines 11a-11d						
12 Total revenue. See instructions		143,730.	40,017.	0.	123.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX.

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
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	71,571.	53,678.	10,020.	7,873.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
7 Other salaries and wages	33,280.	33,280.		
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	6,999.	5,871.	660.	468.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	5,361.		5,361.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion	2,837.	2,797.		40.
13 Office expenses	30,004.	23,982.	3,552.	2,470.
14 Information technology	744.		744.	
15 Royalties				
16 Occupancy	6,047.	5,079.	968.	
17 Travel	80.	80.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	4,460.	1,482.	2,861.	117.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a <u>TRAINING</u>	5,522.	5,522.		
b <u>EQUIPMENT</u>	1,347.	689.	658.	
c <u>VOLUNTEER SERVICES</u>	967.	967.		
d <u>DUES AND SUBSCRIPTIONS</u>	302.		302.	
e All other expenses	283.			283.
25 Total functional expenses. Add lines 1 through 24e	169,804.	133,427.	25,126.	11,251.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X.

		(A) Beginning of year		(B) End of year
Assets	1 Cash – non-interest-bearing.....	86,930.	1	60,856.
	2 Savings and temporary cash investments.....		2	
	3 Pledges and grants receivable, net.....		3	
	4 Accounts receivable, net.....		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons.....		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B).....		6	
	7 Notes and loans receivable, net.....		7	
	8 Inventories for sale or use.....		8	
	9 Prepaid expenses and deferred charges.....		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D.....	10a		
	b Less: accumulated depreciation.....	10b		10c
	11 Investments – publicly traded securities.....		11	
	12 Investments – other securities. See Part IV, line 11.....		12	
	13 Investments – program-related. See Part IV, line 11.....		13	
	14 Intangible assets.....		14	
	15 Other assets. See Part IV, line 11.....		15	
16 Total assets. Add lines 1 through 15 (must equal line 33).....		86,930.	16	60,856.
Liabilities	17 Accounts payable and accrued expenses.....		17	
	18 Grants payable.....		18	
	19 Deferred revenue.....		19	
	20 Tax-exempt bond liabilities.....		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D.....		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons.....		22	
	23 Secured mortgages and notes payable to unrelated third parties.....		23	
	24 Unsecured notes and loans payable to unrelated third parties.....		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D.....		25	
	26 Total liabilities. Add lines 17 through 25.....		0.	26
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions.....	86,430.	27	56,356.
	28 Net assets with donor restrictions.....	500.	28	4,500.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds.....		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund.....		30	
	31 Retained earnings, endowment, accumulated income, or other funds.....		31	
	32 Total net assets or fund balances.	86,930.	32	60,856.
33 Total liabilities and net assets/fund balances.	86,930.	33	60,856.	

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TEEA0111L 09/01/22

Form 990 (2022)

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI.

1	Total revenue (must equal Part VIII, column (A), line 12)	1	143,730.
2	Total expenses (must equal Part IX, column (A), line 25)	2	169,804.
3	Revenue less expenses. Subtract line 2 from line 1	3	-26,074.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	86,930.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	60,856.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII.

		Yes	No
1	Accounting method used to prepare the Form 990: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		X
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R Part 200, Subpart F?		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

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TEEA0112L 09/01/22

Form **990** (2022)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization CONCERN HOTLINE INC.	Employer identification number 54-1097847
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Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 An organization that normally receives (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						
3 The value of services or facilities furnished by a governmental unit to the organization without charge.						
4 Total. Add lines 1 through 3.						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f).						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4.						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.						
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10.						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here .						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f)).	14	%
15 Public support percentage from 2021 Schedule A, Part II, line 14.	15	%
16a 33-1/3% support test—2022. If the organization did not check the box on line 13, and line 14 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization.		<input type="checkbox"/>
b 33-1/3% support test—2021. If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization.		<input type="checkbox"/>
17a 10%-facts-and-circumstances test—2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization.		<input type="checkbox"/>
b 10%-facts-and-circumstances test—2021. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization.		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions.		<input type="checkbox"/>

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	74,175.	71,112.	82,873.	96,899.	104,326.	429,385.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose.	60,000.	44,000.	56,000.	48,000.	40,017.	248,017.
3 Gross receipts from activities that are not an unrelated trade or business under section 513.		43,500.	30,988.	59,647.	35,020.	169,155.
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0.
5 The value of services or facilities furnished by a governmental unit to the organization without charge.						0.
6 Total. Add lines 1 through 5.	134,175.	158,612.	169,861.	204,546.	179,363.	846,557.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons.	0.	0.	0.	0.	550.	550.
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.	39,000.	51,000.	40,730.	22,160.	152,890.
c Add lines 7a and 7b.	0.	39,000.	51,000.	40,730.	22,710.	153,440.
8 Public support. (Subtract line 7c from line 6.)						693,117.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6.	134,175.	158,612.	169,861.	204,546.	179,363.	846,557.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.	96.	153.	160.	114.	123.	646.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						0.
c Add lines 10a and 10b.	96.	153.	160.	114.	123.	646.
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on.						0.
12 Other income. Do not include gain or loss from the sale of capital assets. (Explain in Part VI.) SEE PART VI	43,426.					43,426.
13 Total support. (Add lines 9, 10c, 11, and 12.)	177,697.	158,765.	170,021.	204,660.	179,486.	890,629.

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

15 Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f)).	15	77.82 %
16 Public support percentage from 2021 Schedule A, Part III, line 15.	16	75.94 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f)).	17	0.07 %
18 Investment income percentage from 2021 Schedule A, Part III, line 17.	18	0.07 %

19a 33-1/3% support tests—2022. If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization.

b 33-1/3% support tests—2021. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization.

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions.

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
3c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI .		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
b A family member of a person described on line 11a above?		
c A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		

Section B. Type I Supporting Organizations

	Yes	No
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 Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
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? <i>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.</i>		

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)? <i>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).</i>		

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?		
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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

Section E. Type III Functionally Integrated Supporting Organizations

- 1** Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).
 - a** The organization satisfied the Activities Test. Complete line 2 below.
 - b** The organization is the parent of each of its supported organizations. Complete line 3 below.
 - c** The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).

2 Activities Test. Answer lines 2a and 2b below.

	Yes	No
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? <i>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.</i>		
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? <i>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.</i>		

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? <i>If "Yes" or "No," provide details in Part VI.</i>		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

BAA

Schedule A (Form 990) 2022

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

PART III, LINE 12 - OTHER INCOME

NATURE AND SOURCE	2022	2021	2020	2019	2018
TOTAL	\$ 0.	\$ 0.	\$ 0.	\$ 0.	\$ 43,426.
	<u>0.</u>	<u>0.</u>	<u>0.</u>	<u>0.</u>	<u>43,426.</u>

Schedule B (Form 990)

Department of the Treasury Internal Revenue Service

PUBLIC DISCLOSURE COPY Schedule of Contributors

Attach to Form 990 or Form 990-PF. Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Name of the organization

CONCERN HOTLINE INC.

Employer identification number

54-1097847

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

[X] 501(c)(3) (enter number) organization

[] 4947(a)(1) nonexempt charitable trust not treated as a private foundation

[] 527 political organization

Form 990-PF

[] 501(c)(3) exempt private foundation

[] 4947(a)(1) nonexempt charitable trust treated as a private foundation

[] 501(c)(3) taxable private foundation

Check if your organization is covered by the General Rule or a Special Rule.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

[X] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

[] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33-1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

[] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year. \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization

Employer identification number

CONCERN HOTLINE INC.

54-1097847

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	----- ----- -----	\$ 7,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	----- ----- -----	\$ 16,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	----- ----- -----	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	----- ----- -----	\$ 8,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
---	----- ----- -----	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
---	----- ----- -----	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization CONCERN HOTLINE INC.	Employer identification number 54-1097847
--	--

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
-----	N/A ----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----
-----	----- ----- -----	\$-----	-----

**SCHEDULE G
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

CONCERN HOTLINE INC.

Employer identification number

54-1097847

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a Mail solicitations
- b Internet and email solicitations
- c Phone solicitations
- d In-person solicitations
- e Solicitation of non-government grants
- f Solicitation of government grants
- g Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in column (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						0.

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events	
		<u>FISH FRY</u> (event type)	<u>GOLF TOURNAMEN</u> (event type)	<u>NONE</u> (total number)	(add column (a) through column (c))	
Revenue	1	Gross receipts	62,665.	20,981.	83,646.	
	2	Less: Contributions	38,375.	11,781.	50,156.	
	3	Gross income (line 1 minus line 2)	24,290.	9,200.	33,490.	
Direct Expenses	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs	4,851.	7,109.	11,960.	
	7	Food and beverages	9,966.		9,966.	
	8	Entertainment	1,850.		1,850.	
	9	Other direct expenses	9,311.	1,116.	10,427.	
	10	Direct expense summary. Add lines 4 through 9 in column (d)				34,203.
	11	Net income summary. Subtract line 10 from line 3, column (d)				-713.

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming	
					(add column (a) through column (c))	
Revenue	1	Gross revenue				
Direct Expenses	2	Cash prizes				
	3	Noncash prizes				
	4	Rent/facility costs				
	5	Other direct expenses				
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7	Direct expense summary. Add lines 2 through 5 in column (d)				
	8	Net gaming income summary. Subtract line 7 from line 1, column (d)				

- 9 Enter the state(s) in which the organization conducts gaming activities: _____
- a Is the organization licensed to conduct gaming activities in each of these states? Yes No
- b If "No," explain: _____
- 10 a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No
- b If "Yes," explain: _____

- 11 Does the organization conduct gaming activities with nonmembers? Yes No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? Yes No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	13 a	%
b An outside facility	13 b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name -----

Address -----

15 a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No

b If "Yes," enter the amount of gaming revenue received by the organization \$ _____ and the amount of gaming revenue retained by the third party \$ _____

c If "Yes," enter name and address of the third party:

Name -----

Address -----

16 Gaming manager information:

Name -----

Gaming manager compensation \$ _____

Description of services provided -----

- Director/officer
- Employee
- Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year... \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

**SCHEDULE O
(Form 990)**

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.

2022

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form990 for the latest information.

**Open to Public
Inspection**

Name of the organization

CONCERN HOTLINE INC.

Employer identification number

54-1097847

FORM 990, PART VI, LINE 11B - FORM 990 REVIEW PROCESS

A COPY OF THE 990 WAS SENT TO THE BOARD MEMBERS TO REVIEW BEFORE FILING.

FORM 990, PART VI, LINE 19 - OTHER ORGANIZATION DOCUMENTS PUBLICLY AVAILABLE

GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS WILL BE MADE AVAILABLE TO THE PUBLIC

UPON WRITTEN REQUEST.



The Laurel Center

Intervention • Advocacy • Prevention

The Laurel Center FY25 Grant Justification

The Laurel Center is requesting **\$13,835** in grant funding support for FY25 from Clarke County government. The Laurel Center is asking each of the four jurisdiction that comprise our service area to pay a proportional amount of a projected budget shortfall of \$182,273, based on the percentage of abuse victims served from each locality. Clarke County residents represented 7.59% of the total number of victims served by The Laurel Center.

In FY23, The Laurel Center provided services to **98** Clarke County residents (see VAData Outcomes Report). The following is a breakdown of the services provided from VAData, which is the state mandated data base used to capture services provided to survivors of sexual and domestic violence:

Shelter: **3** (1 adult and 2 children)
Advocacy and Counseling and Therapy: **24**
Hotline: **71**
Total: **98**

The Center served 83 Clarke County residents in FY22 and the FY23 increase of 98 victims represents a 18% increase in direct service utilization in FY23.

The Laurel Center has experienced significant state grant cut in FY22, FY23 and FY24 that resulted in the loss of four staff positions and the closure of a satellite office. Additionally, the Center has been notified by the Virginia Department of Criminal Justice (see attached memo dated November 9, 2023) to expect at a minimum (it could be much greater) a 10% funding reduction in a grant that provides operational support for FY25. This grant cut will adversely affect service levels.

The requested Clarke County grant amount will help to fill in operational funding gaps created by the upcoming state grant cut and, thereby, helping to minimize the impact to critical support services to the citizens of Clarke County.

Specifically, The Laurel Center offers 20 direct service programs and community-based support to Clarke County residents that are comprehensive responses to domestic and sexual violence. All services are free of charge. Example programs include:

Direction Client Services:

24/7/365 Hotline: trained advocates on site to provide confidential support.

Emergency Shelter Program: victims and their dependent children may stay 30-60 days and receive mentoring, counseling, support information and referrals, life skills training and rapid re-housing assessment/services.

Extended Stay Program: for those individuals who need more than 30-60 days to recover from abuse and find permanent, stable housing. This program allows women and their dependent children to stay for up to six months in a sheltered environment, support by a case manager who works to address barriers to independence.

Court Advocacy: victims are provided support and counsel to help navigate the Judicial system (i.e., help with protective orders, child custody, etc.).

Individual and Group Support: providing support through psychoeducational Counseling to adults and children.

Therapy Services: providing therapy to adults and children to aid in recovery from Trauma.

Crisis Intervention Companions: companions are provided to victims in emergency room settings and the ChildSafe Center and throughout the forensic evidence collection process.

Children's Program: children who have witnessed domestic violence (these are often court appointed cases) can receive assessment, therapy and court/community support services.

Empowerment Program: supporting the goal of independence by providing employment services that support the unique needs of domestic violence survivors through job readiness, life and job skills training, awareness of job opportunities through connection to employers and hands-on work experience.

Community Based Services:

In addition to the direct client services provided above, The Laurel Center is an active and supportive community partner to Clarke County Government and the local Clarke County community through the following services:

Clarke County SART (Sexual Assault Response Team): The task of this state mandated group is to develop community protocols and procedures utilizing best practice processes to serve sexual assault and domestic violence survivors in a consistent and coordinated manner. The Laurel Center provides critical knowledge, skill and experience on the issues of domestic and sexual violence to this team throughout the year.

Top of Virginia TRIAD: Since its inception, The Laurel Center has been member of the regional TRIAD that helps to protect Clarke County seniors by reducing the fear of crime and victimization through education and support services.

Clark County Domestic Court: The Center provides a victim advocate to attend court proceedings twice a month and as needed beyond set court dates.

Community Outreach and Education: The Laurel Center provides educational programming and workshops to local community groups and school systems that explore such topics as: Effects of Domestic and Sexual Violence, Responding to Victims of Violence, Stalking and Legal Protection and many more.

Community Based Events: attends community-based events to provide knowledge and support on domestic and sexual violence matters (i.e., National Night Out). The Center also hosts events to build awareness around domestic and sexual violence (i.e., Walk and Wag held at Chet Hobert Park in October) and participates in the Clarke County Citizens Academy Roundtable.

Domestic and Sexual Violence Training: allied professionals and first responders receive free training on issues related to domestic and sexual violence on an as needed basis and through regional law enforcement academies.



COMMONWEALTH of VIRGINIA

Department of Criminal Justice Services

The Honorable Jackson H. Miller
Director

Tracy Louise Winn Banks, Esq.
Chief Deputy Director

Washington Building
1100 Bank Street
Richmond, Virginia 23219
(804) 786-4000
www.dcjs.virginia.gov

MEMORANDUM

TO: Victims Services Grant Program **Competitive Funding** Recipients

FROM: Kristina Vadas, DCJS Victims Services Manager
Andi Martin, DCJS Sexual Assault & Intimate Partner Violence Program Coordinator
Anya Shaffer, DCJS Victims of Crime Act Administrator

DATE: November 9, 2023

SUBJECT: Looking Ahead – State Fiscal Year 2025 Competitive Grant Awards

The purpose of this memorandum is to inform Victims Services Grant Program (VSGP) **competitive funding recipients** of the anticipated funding outlook for state fiscal year (SFY) 2025 (July 1, 2024 – June 30, 2025). If you are receiving this memorandum, you are a recipient of a competitive award. An attachment to this memo provides an overview of the funding landscape and considerations that contributed to these projected reductions.

As noted in previous communications, **the amount of funding available for competitive subawards will be significantly decreased in SFY25** due to declining federal Victims of Crime Act (VOCA) funds. For SFY25, DCJS anticipates releasing a competitive solicitation in late 2023 with approximately \$2.9 million available for subawards, based on current projections. **Priority will be given to projects focusing on services to underserved populations.** The figure available represents approximately 10% of the total VOCA amount anticipated to be awarded in SFY25. This is consistent with the VOCA requirement for states to allocate 10% of their award to underserved populations.

We anticipate that the solicitation will be for the initial year of award, plus up to two subsequent continuation years of funding, with years 2 and 3 subaward amounts being dependent on available federal funds.

Final grant award determinations pend receipt of federal funds (anticipated this month) and the approval of the Criminal Justice Services Board (anticipated to occur in the spring of calendar year 2024).

The impact of reduced VOCA awards has been and will continue to be significant. We know that any reductions in grant funding will impact service delivery and, ultimately, victims of crime. Grant fluctuations and reductions in funding can be extremely destabilizing and stressful for service providers. Although much

uncertainty exists, DCJS staff will continue to be transparent about the funding landscape and to openly communicate all available information. Please see the attachment for additional details about VOCA funding.

If you have any questions, please contact Kristina Vadas at kristina.vadas@dcjs.virginia.gov or 804-786-7802, Andi Martin at andi.martin@dcjs.virginia.gov or 804-371-0534, or Anya Shaffer at anya.shaffer@dcjs.virginia.gov or 804-786-2059.

Thank you for the essential work that you do to assist victims of crime in Virginia.

ATTACHMENT

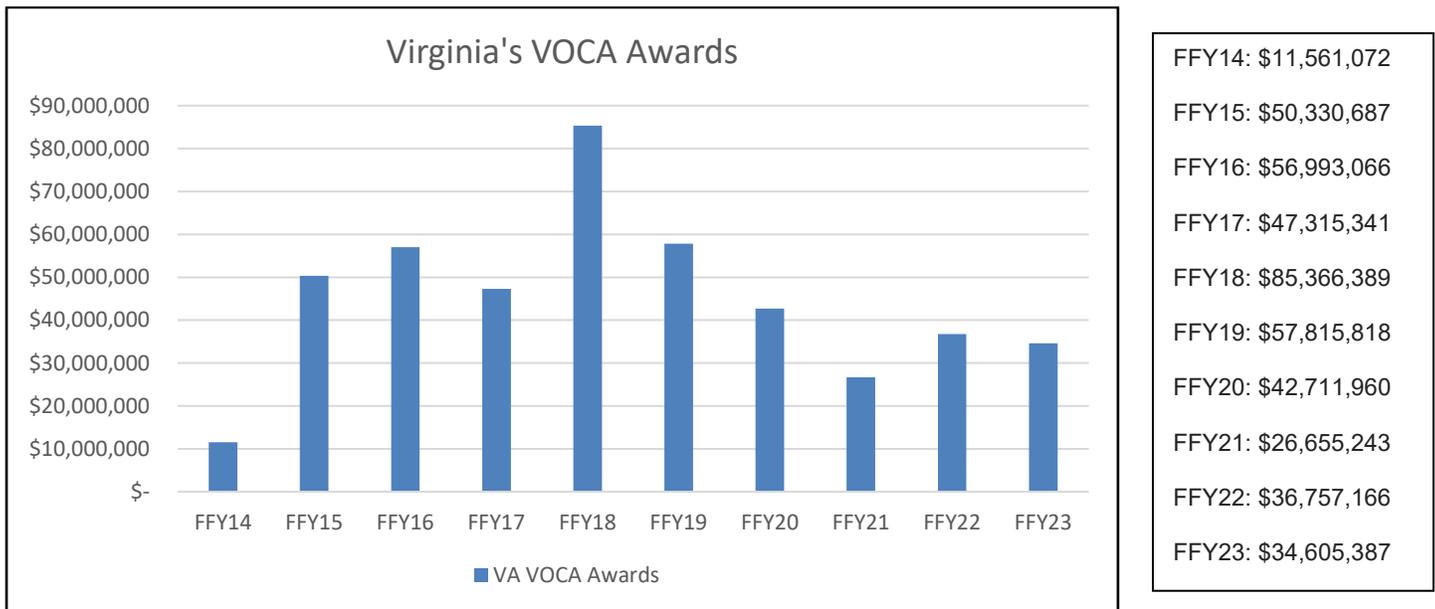
Victims of Crime Act Funding

VOCA Funding History

The federal Crime Victims Fund (CVF or the Fund) was established by the Victims of Crime Act (VOCA) in 1984. Money from the CVF is awarded to states and territories by the U.S. Department of Justice, Office for Victims of Crime (OVC), to support programs and services for victims of crime. As OVC states, this funding is “the cornerstone of support for victims throughout the Nation.” Federal revenues deposited into the CVF come from criminal fines, forfeited bail bonds, penalties, and other non-tax revenues. Further, the amount of VOCA funds allocated from the CVF is determined by Congress in the Federal Appropriations Act and is referred to as the “VOCA Cap.”

Each state has a VOCA Assistance and a VOCA Compensation program. In Virginia, VOCA Assistance funds are administered by the Virginia Department of Criminal Justice Services (DCJS), and VOCA Compensation funds are administered by the Virginia Victims Fund. Virginia’s VOCA Assistance funds support a variety of victim service agencies and are integral to service provision in Virginia. Services supported with these funds are intended to assist victims with stabilizing their lives after victimization, to respond to the physical and emotional needs of crime victims, to support understanding of and participation in the criminal justice system, and to restore security and safety for the victim.

Since 2015, there have been significant fluctuations in the VOCA Cap and thus in the amount of VOCA dollars allocated to states. Virginia’s federal fiscal year (FFY) 2015 VOCA allocation totaled \$50.3 million. This was more than four times as much as Virginia received in 2014, when the award totaled \$11.5 million. The increase in awards peaked in FFY18 with an award totaling over \$85 million. Since FFY18, awards have declined, with Virginia’s FFY23 award totaling \$34.6 million. Below is a graph of the fluctuations in Virginia’s VOCA awards over the last several years.

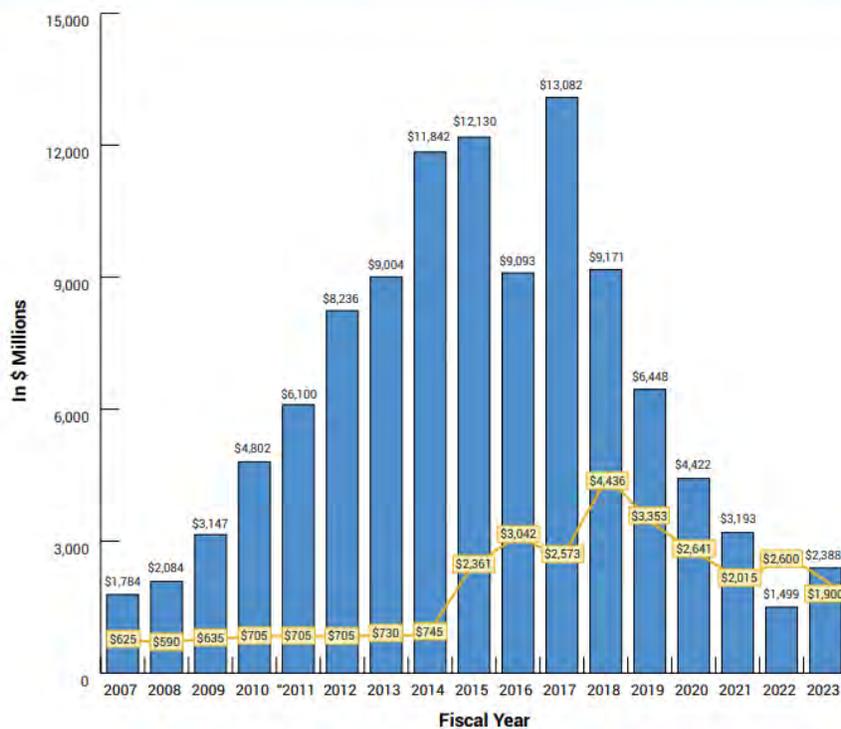


At the federal level, these increases in VOCA awards coincided with a decrease in deposits into the CVF. This led the balance of the CVF to decline sharply, resulting in significant concerns about the sustainability of the Fund. In 2021, the VOCA Fix to Sustain the Crime Victims Fund Act of 2021 (“VOCA Fix Act”) was passed by

Congress and signed by the President. The VOCA Fix Act is intended to address long term sustainability of the CVF. Among other actions, the VOCA Fix Act directed monies from federal criminal settlements from non-prosecution and deferred prosecution agreements to be deposited into the CVF. Previously these funds were deposited into the General Treasury. It is hoped that these additional funds will enable the balance of the CVF to build back up over time. It is important to note that the VOCA Fix Act is not a short-term influx of funds into the CVF, but rather is intended to address sustainability of the Fund. Further, it remains to be seen how much money will be deposited into the CVF from the non-prosecution and deferred prosecution agreements. In the near future, it is unlikely that the CVF will be able to sustain increased VOCA Cap levels like those from FFY15-FFY19.

As of June 30, 2023, the balance of the CVF was approximately \$2.36 billion; however, this total does not reflect expenditure obligations coming out of the CVF from the FFY23 VOCA Cap. The FFY23 omnibus appropriations bill included a decrease in the VOCA Cap to \$1.9 billion, down from \$2.6 billion in FFY22. The FFY24 VOCA Cap is anticipated to be set at \$1.2 billion, which may result in a 41% decrease in awards to states and territories. Despite the decreases in the VOCA Cap, there is continued concern that the balance of the CVF is becoming too depleted and that revenues cannot sufficiently replenish the balance. Further, there is concern that VOCA awards to states will continue to decrease in the coming years. Below is an illustration of the CVF end of year balances and Obligation Caps since 2007, as reported by OVC.

FY 2007 – FY 2023 Crime Victims Fund End of Year Balance (\$ millions)
(as of 4/30/2023)



<https://ovc.ojp.gov/about/crime-victims-fund/fy-2007-2023-cvf-balance.pdf>

States have three years, in addition to the award year, to expend VOCA funds. This has enabled DCJS to slowly increase subaward amounts and stretch the recent large VOCA awards across several state fiscal years (SFY). Using this funding strategy, many subgrantees saw significant grant award increases, and new organizations received funding for the first time as well. Until recently, this strategy has also enabled DCJS to

mitigate the impact of federal VOCA decreases and fluctuations on grantees. As a result, SFY22 was the first year since the VOCA increases that some VOCA subgrantees saw significant decreases to awards. Non-competitive grants did not receive a decrease, but competitive grants to non-VOCA priority areas¹ received subawards that were reduced 60% from requests. In SFY24, non-competitive subgrants were impacted as well, with Victims Services Grant Program, Victim Witness Grant Program, and Children’s Advocacy Center recipients seeing an approximate 10% reduction in the federal portion of non-competitive subawards.

Current VOCA-Supported Grant Awards

In SFY24, VOCA funds are used to support a total of 261 subawards through 4 grant programs:

Grant Program	Type of Award	Amount of SFY24 VOCA Obligation
Children’s Advocacy Centers (CAC) <i>(funding is awarded to the Virginia Department of Social Services to make subawards)</i>	Non-Competitive	\$4,019,931
Court Appointed Special Advocates (CASA)	Non-Competitive	\$1,498,560
Victims Services Grant Program (VSGP)	Both Non-Competitive and Competitive Portions	\$22,641,299 <i>Non-Comp. sexual and domestic violence services:</i> \$14,597,853 <i>Comp. child victim services:</i> \$1,225,474 <i>Comp. underserved / population-specific:</i> \$4,060,110 <i>Other competitive:</i> \$2,757,862
Victim Witness Grant Program (VWGP)	Non-Competitive	\$11,918,066
Total Current 12-Month VOCA Obligation		\$40,077,856

Anticipated SFY25 Funding and Beyond

With recent VOCA awards to Virginia totaling \$26.7 million (FFY21), \$36.8 million (FFY22), and \$34.6 million (FFY23), DCJS cannot continue to sustain annual VOCA obligations at current levels (\$40.1 million).

After an analysis of Virginia’s VOCA obligations and spending, DCJS staff have determined that available funding can support a total obligation of approximately \$29.7 million in SFY25. Reducing annual obligations necessitates the anticipated reductions in awards.

¹ The VOCA Rule requires that at least 10% of each year’s award goes to each of the four priority areas: Victims of Sexual Violence, Victims of Domestic Violence, Victims of Child Abuse, and Victims from Underserved Populations.

At this time, it is difficult to forecast funding levels beyond SFY25, though it is likely that federal VOCA awards to Virginia will decrease in FFY24 and FFY25. As noted, the FFY24 VOCA Cap is anticipated to be set at \$1.2 billion, which may result in a 41% decrease in awards to states and territories. For Virginia, this could result in a FFY24 award as low as \$20 million and could remain at that level for several years.

Once DCJS knows the amount of Virginia's FFY24 VOCA award, it will be possible to begin planning for SFY26 and forward.

Salary Increases

	<u>2021</u>	<u>2022</u>	<u>2023</u>
Executive Director	0%	20%	0%
SV Program Coordinator	0%	5%	0%
DV Program Coordinator	0%	5%	0%
Development Director	0%	12%	0%
Lead Therapist	0%	10%	0%
Custodian	0%	42%	0%
Shelter Managers	16.7%	32%	0%
Office Manager	0%	12%	0%
CP Coordinator	0%	8%	0%
WD Driver	0%	12%	0%
Criminal Justice Coordinator	0%	14%	0%
CP Child Therapist	0%	11%	0%
WD Program Coordinator	0%	5%	0%
HRSP Coordinator	0%	8%	0%
Clinical Coordinator	0%	16%	0%
Child Support Aide	0%	23%	0%
Shelter Operations Manager	0%	7%	0%
Hotline Specialist	0%	14%	0%
CP Victim Advocate	0%	13%	0%
DV Services Coordinator	0%	7%	0%
Community Outreach Coordinator	0%	7%	0%
SV Victim Advocate	0%	7%	0%
DV Adult Therapist	0%	5%	0%
CP Care Coordinator	0%	7%	0%
Bi-lingual DV Victim Advocate	4%	7%	0%
Training & Development Coordinator	0%	5%	0%
Child/Adult Therapist	0%	5%	0%
SV/DV Bilingual Advocate	0%	8%	0%

Note: The salary increases in FY22 were required by the state to bring staff salaries up to the area's living wage standard.



The Laurel Center

Intervention • Advocacy • Prevention

P.O. Box 14 • Winchester, Virginia 22604 • 540-667-6160 • thelaurelcenter@comcast.net

Approved Local Government Contributions FY24

Frederick County, VA \$12,000

Clarke County, VA \$6,000

Requested Local Government Contributions for FY25

Winchester \$105,080

Frederick County \$48,539

Warren County \$14,819

Clarke County \$13,835

The Laurel Center (Winchester)

Sexual and Domestic Violence Services 07/01/22 - 06/30/23

Persons Receiving Advocacy Services

Location	Clarke Co.	Other	Total
Total Adults Served	19	233	252
Total Children/Youth Served	5	91	96

Hotline Contacts (callers may have described more than 1 issue)

Location	Clarke Co.	Other	Total
Number of Domestic Violence Presenting Calls	84	695	779
Number of Sexual Violence Presenting Calls	4	101	105
Number of Other Service Calls (where no SV or DV reported)	6	341	347
Total Number of Hotline Calls	98	1117	1188

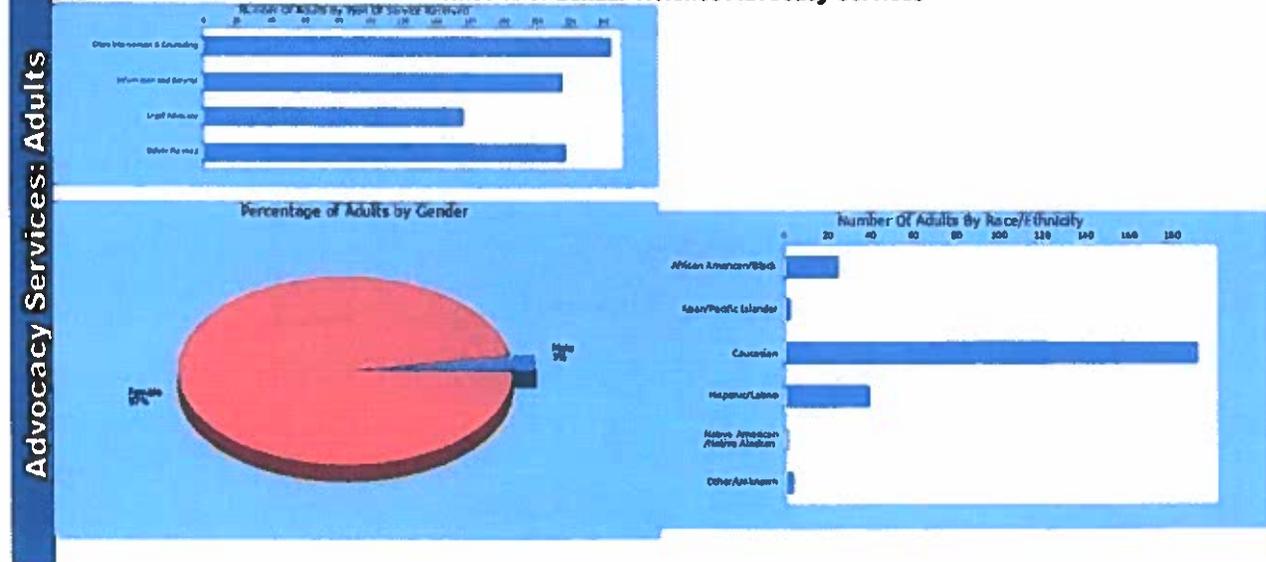
Emergency Shelter

Location	Clarke Co.	Other	Total
Adults in Emergency Shelter	1	30	31
Children in Emergency Shelter	2	30	32
Nights of Emergency Shelter Provided to Adults	18	612	630
Nights of Emergency Shelter Provided to Children	23	694	717
Total Nights of Emergency Shelter Provided	39	1306	1345
Total Requests for Shelter When Shelter Was Full	0	3	3

Transitional Housing Services

Location	Clarke Co.	Other	Total
Number of Adults Housed	0	0	0
Number of Children Housed	0	0	0
Nights of Housing Provided to Adults	0	0	0
Nights of Housing Provided to Children	0	0	0
Total Nights of Housing Provided	0	0	0

252 Adults Received 2340 Hours Of Domestic or Sexual Violence Advocacy Services



*Financial Statements and Reports
Under Uniformed Guidance*

THE LAUREL CENTER INTERVENTION
FOR DOMESTIC & SEXUAL VIOLENCE

June 30, 2023

GENERAL ORGANIZATIONAL DATA

ORGANIZATION AND PURPOSE

The Laurel Center Intervention for Domestic & Sexual Violence (the Center) is a nonstock, tax-exempt charitable organization formed in Virginia in 1983. The Center provides emergency housing and supportive services to victims of domestic violence and sexual assault. The Center is both a domestic violence shelter and a sexual assault crisis center. The Center also promotes public awareness and education on the issues of family violence and sexual assault. The services include, but are not limited to, shelter, counseling support, advocacy and referrals.

OFFICERS AND BOARD OF DIRECTORS

OFFICERS

Jennifer Brady Smith, President
Timothy M. Mayfield, Treasurer
Angie Ordonez, Secretary

BOARD OF DIRECTORS

Karen Daley	Sabrina Mullins
Brad Hodgson	Angie Ordonez
Timothy M. Mayfield	William E. Sales, Jr.
Jennifer Brady Smith	

EXECUTIVE DIRECTOR

Faith B. Power, Ed.D.

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MITCHELL, BURNS & Co., P.C.

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
The Laurel Center Intervention for Domestic & Sexual Violence
Winchester, Virginia

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of The Laurel Center Intervention for Domestic & Sexual Violence (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of The Laurel Center Intervention for Domestic & Sexual Violence as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of The Laurel Center Intervention for Domestic & Sexual Violence and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Laurel Center Intervention for Domestic & Sexual Violence's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of The Laurel Center Intervention for Domestic & Sexual Violence’s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about The Laurel Center Intervention for Domestic & Sexual Violence’s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 13, 2023 on our consideration of The Laurel Center Intervention for Domestic & Sexual Violence’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of The Laurel Center Intervention for Domestic & Sexual Violence’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering The Laurel Center Intervention for Domestic & Sexual Violence’s internal control over financial reporting and compliance.

Report on Summarized Comparative Information

We have previously audited The Laurel Center Intervention for Domestic & Sexual Violence’s 2022 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 3, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2022, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Leesburg, Virginia
November 13, 2023

Mitchell, Burns & Co., P.C.

THE LAUREL CENTER INTERVENTION FOR DOMESTIC & SEXUAL VIOLENCE

STATEMENT OF FINANCIAL POSITION

June 30, 2023

(with June 30, 2022 comparative totals)

ASSETS	Operating	Capital & Plant	Totals	
			2023	2022
ASSETS				
Current Assets				
Cash and cash equivalents				
Undesignated	\$ -	\$ -	\$ -	\$ 47,523
Designated	1,644,149	-	1,644,149	1,844,058
Grants and other receivables	591,408	-	591,408	336,607
Pledges receivable, net	-	-	-	19,624
Prepaid expenses and other assets	8,471	-	8,471	12,215
Total current assets	2,244,028	-	2,244,028	2,260,027
Good Things retail inventory	22,921	-	22,921	83,772
Operating lease right-of-use asset	76,107	-	76,107	-
Beneficial interest in assets held by others	13,618	-	13,618	12,456
Property and equipment, net of accumulated depreciation	322,992	5,873,535	6,196,527	5,973,217
Total assets	\$ 2,679,666	\$ 5,873,535	\$ 8,553,201	\$ 8,329,472
LIABILITIES AND NET ASSETS				
Current Liabilities				
Accounts payable	\$ 19,986	\$ -	\$ 19,986	\$ 251,477
Deferred revenue	-	-	-	117,050
Accrued payroll	55,845	-	55,845	54,915
Notes payable	-	507,899	507,899	200,000
Lease liability	76,322	-	76,322	-
Total current liabilities	152,153	507,899	660,052	623,442
Net Assets				
Without donor restriction				
Undesignated	310,828	-	310,828	177,321
Designated by the Governing Board				
Working capital	544,058	-	544,058	544,058
Building grounds and maintenance	300,000	-	300,000	300,000
New program initiatives	650,000	-	650,000	650,000
Grant shortfall funding	350,000	-	350,000	350,000
Invested in capital assets, net of liabilities	322,992	5,365,636	5,688,628	5,622,343
	2,477,878	5,365,636	7,843,514	7,643,722
With donor restriction	49,635	-	49,635	62,308
Total net assets	2,527,513	5,365,636	7,893,149	7,706,030
Total liabilities and net assets	\$ 2,679,666	\$ 5,873,535	\$ 8,553,201	\$ 8,329,472

See Notes to Financial Statements.

THE LAUREL CENTER INTERVENTION FOR DOMESTIC & SEXUAL VIOLENCE

STATEMENT OF ACTIVITIES

For The Year Ended June 30, 2023

(with June 30, 2022 comparative totals)

	Without Donor Restriction			With Donor Restriction	Totals	
	Operating	Capital & Plant	Total		2023	2022
REVENUE AND GRANTS						
Government grants	\$ 1,931,305	\$ -	\$ 1,931,305	\$ 50,000	\$ 1,981,305	\$ 2,236,674
Contributions and foundation grants	525,560	-	525,560	19,770	545,330	789,083
Special fundraising events (less expenses \$39,872 and \$28,078)	67,923	-	67,923	-	67,923	55,297
Investment income	8,774	-	8,774	-	8,774	2,415
In-kind donations	74,740	-	74,740	-	74,740	139,359
Good Things retail sales	7,503	-	7,503	-	7,503	12,370
Gain(loss) on sale of assets	-	(24,860)	(24,860)	-	(24,860)	(1,361)
Good Things donations/inventory	-	-	-	-	-	79,909
CARES Act PPP funding	-	-	-	-	-	28,947
	<u>2,615,805</u>	<u>(24,860)</u>	<u>2,590,945</u>	<u>69,770</u>	<u>2,660,715</u>	<u>3,342,693</u>
Net assets released from restrictions:						
Satisfaction of usage restriction	-	82,443	82,443	(82,443)	-	-
Total revenues and grants	<u>2,615,805</u>	<u>57,583</u>	<u>2,673,388</u>	<u>(12,673)</u>	<u>2,660,715</u>	<u>3,342,693</u>
EXPENSES						
Program services	1,966,476	168,606	2,135,082	-	2,135,082	1,979,806
Supporting services:						
Management and general	247,428	54,054	301,482	-	301,482	223,907
Fundraising	37,032	-	37,032	-	37,032	46,027
Total expenses	<u>2,250,936</u>	<u>222,660</u>	<u>2,473,596</u>	<u>-</u>	<u>2,473,596</u>	<u>2,249,740</u>
Change in net assets	364,869	(165,077)	199,792	(12,673)	187,119	1,092,953
Reclassification	(150,202)	150,202	-	-	-	-
Net Assets, beginning of year	<u>2,263,211</u>	<u>5,380,511</u>	<u>7,643,722</u>	<u>62,308</u>	<u>7,706,030</u>	<u>6,611,716</u>
Net Assets, end of year	<u>\$ 2,477,878</u>	<u>\$ 5,365,636</u>	<u>\$ 7,843,514</u>	<u>\$ 49,635</u>	<u>\$ 7,893,149</u>	<u>\$ 7,704,669</u>

See Notes to Financial Statements.

THE LAUREL CENTER INTERVENTION FOR DOMESTIC & SEXUAL VIOLENCE

STATEMENT OF FUNCTIONAL EXPENSES

For The Year Ended June 30, 2023

(with June 30, 2022 comparative totals)

	Program Services					Supporting Services		Totals	
	Childrens Program	Domestic Violence	Sexual Assault	Good Things Retail	Total Program	Management and General	Fundraising	2023	2022
Salaries	\$ 256,382	\$ 933,573	\$ 162,471	\$ -	\$ 1,352,426	\$ 90,423	\$ 27,720	\$ 1,470,569	\$ 1,336,807
Payroll taxes	18,902	71,708	12,358	-	102,968	6,621	2,107	111,696	105,216
Employee benefits	11,430	30,387	9,146	-	50,963	5,353	832	57,147	54,523
Total personnel costs	286,714	1,035,668	183,975	-	1,506,357	102,397	30,659	1,639,412	1,496,546
Professional fees	209	19,607	17	-	19,833	35,813	-	55,646	71,310
Interest expense	-	-	-	-	-	21,194	-	21,194	3,589
Repairs and maintenance	2,380	60,047	-	-	62,427	19,651	-	82,078	76,267
Depreciation and amortization	25,579	97,217	45,810	-	168,606	54,054	-	222,660	213,041
Telephone and communications	4,602	26,545	50	-	31,197	3,869	-	35,065	32,998
Utilities	4,053	24,676	63	-	28,792	15,173	-	43,965	45,420
Insurance	-	7,860	207	-	8,067	18,963	-	27,030	29,942
Supplies	3,956	24,848	5,630	-	34,434	9,293	85	43,812	31,804
Client support and services	2,328	82,969	57	-	85,354	841	66	86,261	144,646
Other fundraising	-	-	-	-	-	-	-	-	1,099
Office	2,983	15,979	1,293	-	20,255	6,284	819	27,359	30,101
Staff development	561	34,072	415	-	35,048	30	-	35,078	10,985
Membership dues	-	2,750	84	-	2,834	9,086	759	12,679	13,540
Public awareness and media	-	1,564	363	-	1,927	65	3,000	4,992	2,326
Fees charged	-	4,160	28	183	4,371	3,390	1,528	9,290	4,871
Rent	-	32,814	-	11,880	44,694	-	-	44,694	23,880
Good Things cost of sales	-	-	-	65,483	65,483	164	-	65,647	3,965
Grant refund liability expense	-	11,670	-	-	11,670	-	-	11,670	-
Other	17	2,847	869	-	3,733	1,215	116	5,064	12,049
Total expenses	\$ 333,382	\$ 1,485,293	\$ 238,861	\$ 77,546	\$ 2,135,082	\$ 301,482	\$ 37,032	\$ 2,473,596	\$ 2,248,379

See Notes to Financial Statements.

THE LAUREL CENTER INTERVENTION FOR DOMESTIC & SEXUAL VIOLENCE

STATEMENT OF CASH FLOWS

For The Year Ended June 30, 2023

(with June 30, 2022 comparative totals)

Cash Flows from Operating Activities	<u>2023</u>	<u>2022</u>
Change in Net Assets	\$ 187,119	\$ 1,094,314
Adjustments to reconcile change in net assets to cash provided by operating activities:		
Depreciation and amortization	222,660	213,041
Loss on asset disposal/sale	24,860	1,361
CARES Act PPP loan forgiven	-	(28,947)
Operating lease right-of-use asset	(76,107)	-
Lease liability	76,322	-
Changes in assets and liabilities:		
(Increase) decrease in assets:		
Grants receivable	(254,801)	80,686
Capital campaign pledges, net	19,624	28,343
Prepaid expenses and other assets	3,744	1,450
Beneficial interest in assets held by others	(1,162)	1,837
Good Things retail inventory	60,851	(79,909)
Increase (decrease) in liabilities:		
Deferred revenue	(117,050)	117,050
Accounts payable	(231,490)	186,223
Accrued expenses	930	(5,827)
Net cash provided by (used in) operations	<u>(84,500)</u>	<u>1,609,622</u>
Cash Flows from Investing Activities		
Purchase of property and equipment	(520,831)	949,807
Cash proceeds from sale of land	50,000	-
Net cash provided by (used in) investing activities	<u>(470,831)</u>	<u>949,807</u>
Cash Flows from Financing Activities		
Line of credit	307,899	200,000
Net cash provided by financing activities	<u>307,899</u>	<u>200,000</u>
Net increase (decrease) in cash and cash equivalents	<u>(247,432)</u>	<u>859,815</u>
Cash and cash equivalents		
Beginning	1,891,581	1,031,766
Ending	<u>\$ 1,644,149</u>	<u>\$ 1,891,581</u>
Supplemental Disclosure of Cash Flow		
Cash payments for operating leases	\$ 14,000	\$ -
Cash payments for interest expense	<u>\$ 21,194</u>	<u>\$ 3,589</u>

See Notes to Financial Statements.

THE LAUREL CENTER INTERVENTION FOR DOMESTIC & SEXUAL VIOLENCE

NOTES TO THE FINANCIAL STATEMENTS

Note 1. Organization and Nature of Activities

The Laurel Center Intervention for Domestic & Sexual Violence (TLC) is a nonstock, tax-exempt charitable organization formed in Virginia in 1983. The Center provides emergency housing and supportive services to victims of domestic violence and sexual assault. The Center is both a domestic violence shelter and a sexual assault crisis center. The Center also promotes public awareness and education on the issues of family violence and sexual assault. The services include, but are not limited to, shelter, counseling support, advocacy and referrals.

Note 2. Summary of Significant Accounting Policies

The financial statements of the Center have been prepared in accordance with policies followed by non-profit organizations. The significant accounting policies that follow are described below to enhance the usefulness of the financial statements to the reader.

Basis of Accounting: The financial statements of the Center have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables and other liabilities.

Basis of Presentation: Financial statement presentation follows the recommendations of the Financial Accounting Standards Board (FASB) as defined in the FASB Accounting Standards Codification (ASC) Topic 958 dated August 2016, *Not-For-Profit Entities*, and the provisions of the American Institute of Certified Public Accountants (AICPA) “Audit and Accounting Guide for Not-for-Profit Organizations”. (ASC) 958-205 was effective July 1, 2018. Under ASC Topic 958, the Organization is required to report information regarding its financial position and activities according to two classes of net assets:

Net Assets Without Donor Restriction: Net assets not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. The Organization’s board may designate assets without restrictions for specific operational purposes from time to time.

Net Assets With Donor Restriction: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Non-Profit Organization or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.

Cash and Cash Equivalents: The Center considers amounts in checking, certificates of deposit and money market funds to be cash and cash equivalents.

Grants Receivable: Grants receivable represents amounts due primarily from state and local government agency funding grants and are stated at the amount management expects to collect from balances outstanding at year-end. Management considers all grants receivable to be fully collectible; therefore, no allowance for doubtful accounts has been established.

Promises to Give: Unconditional promises to give are recognized as revenues and related asset, reduction of liabilities, or as an expense on the date of the promise. Conditional promises to give are recognized only when the conditions on which they depend are substantially met and the promises become unconditional.

THE LAUREL CENTER INTERVENTION FOR DOMESTIC & SEXUAL VIOLENCE

NOTES TO THE FINANCIAL STATEMENTS

Note 2. Summary of Significant Accounting Policies (Continued)

Property and Equipment: Purchased property and equipment are capitalized at cost. Donations of property and equipment are recorded as contributions at their estimated fair value. Property and equipment are depreciated over the estimated useful service lives ranging from five to ten years for equipment, furniture and fixtures and ten to forty years for buildings and improvements. Depreciation is determined by the straight-line method.

The Center capitalizes property and equipment acquired with a value in excess of \$1,000. When the assets are sold or disposed, the cost and corresponding accumulated depreciation are removed from the accounts with any gain or loss reported in the statements of activities. Maintenance and repairs that do not improve or extend the lives of property and equipment are expensed as incurred.

Public Support and Revenue: The Center receives contributions from the general public. Unless specifically restricted by the donor, all contributions are considered to be available for unrestricted use. The Center also receives contributed services in various capacities from volunteers to help accomplish its program objectives. The estimated value of donated, nonprofessional services are not reflected in the financial statements as these services do not meet the criteria for recognition as contributed services. Contributions restricted for the acquisition of land, buildings, and equipment are reported as net assets without donor restriction upon acquisition of the assets and the assets are placed in service.

The Center receives grant funding from government agencies for various purposes. Grant revenues not yet received are accrued to the extent unreimbursed expenses have been incurred for the purposes specified by an approved grant. The Center defers grant revenues received under approved awards from grantors to the extent they exceed expenses incurred for the purposes specified under the grant restrictions.

Advertising: Advertising costs are expensed as incurred. Advertising costs totaled \$4,992 and \$2,326 for 2023 and 2022, respectively.

Income Tax Status: The Center is exempt from federal income taxes under Internal Revenue Code Section 501(c)(3) and therefore has made no provision for Federal income taxes. In addition, the Center has no unrelated business taxable income. The Center has adopted the guidance under ASC Topic 740, *Income Taxes* and management has evaluated the Center's tax positions and concluded that the Center has taken no uncertain tax provisions that would require adjustment to, or disclosure in, the financial statements to comply with the provisions of this guidance. Income tax years open for IRS inspection include years ended 2019, 2020, 2021 and 2022.

Use of Estimates: The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Store Inventory: Substantially all inventory held at the Good Things Store was donated to the organization for resale. TLC uses a perpetual inventory system to account for inventory ins and outs.

THE LAUREL CENTER INTERVENTION FOR DOMESTIC & SEXUAL VIOLENCE

NOTES TO THE FINANCIAL STATEMENTS

Note 2. Summary of Significant Accounting Policies (Continued)

Functional Allocation of Expenses: The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of functional expenses. Direct expenses are charged to each program based on the expenditures incurred and other indirect costs have been allocated among the programs and supporting services benefited based upon the time devoted to each type of service. The expenses that are allocated include the following:

Description	Allocation Method
Personnel costs	Time and effort
Occupancy and related costs	Square foot usage
Overhead	Time and effort

Measure of Operations: The statements of activities reports all changes in net assets, including changes in net assets from operating and non-operating activities. Operating activities consist of those items attributable to the Center’s ongoing activities. Non-operating activities are limited to resources that generate return from investments, endowment contributions, financing costs, and other activities considered to be of a more unusual or nonrecurring nature. There were no non-operating activities broken out in 2023 or 2022.

Note 3. Cash and Cash Equivalents

Cash and cash equivalents consist of the following:

Description	Bank Balance	Accounting Balance
Bank of Clarke County	\$ 1,677,551	\$ 1,585,037
Truist Bank	59,112	59,112
	<u>\$ 1,736,663</u>	<u>\$ 1,644,149</u>

Individual bank combined cash account deposits up to \$250,000 are insured by the Federal Deposit Insurance Corporation (FDIC). At June 30, 2023, bank deposits in Bank of Clarke County exceeded FDIC insurance coverage by \$1,427,551.

Note 4. Pledges Receivable

A summary of fiscal year 2023 pledges receivable is as follows:

Description	Amount
Pledges receivable, July 1, 2022	\$ 25,624
Deemed uncollectible	(7,281)
Collected pledges	<u>(18,343)</u>
	-
Less: allowance for possible uncollected accounts	-
Pledges receivable, June 30, 2023	<u>\$ -</u>

THE LAUREL CENTER INTERVENTION FOR DOMESTIC & SEXUAL VIOLENCE

NOTES TO THE FINANCIAL STATEMENTS

Note 5. Property and Equipment

Property and equipment at June 30, 2023 is summarized as follows:

Description	Amount
Land	\$ 937,567
Building and improvements	5,721,530
Office furniture and equipment	557,325
	<u>7,216,422</u>
Less: accumulated depreciation	(1,019,895)
	<u><u>\$ 6,196,527</u></u>

Depreciation expense for 2023 was \$222,660.

Note 6. Beneficial Interest in Assets Held by Others

The Center established an agency beneficial interest endowment fund with Community Foundation of the Northern Shenandoah Valley (CFNSV). The Center provided these funds to CFNSV to hold, invest and distribute back to the Center as specific needs arise and disbursement requests are made. All the funds held by CFNSV are dedicated for charitable purposes and directed disbursements are done under the CFNSV distribution policy. The funds held are subject to the terms and provisions of the articles of incorporation and bylaws of the Foundation including the ability of the Foundation Board of Directors to modify any restriction or condition on the distribution of funds for any specified charitable purpose or to a specified charitable organization if in the sole judgment of the Foundation Board, such restriction or condition becomes unnecessary, incapable of fulfillment, or inconsistent with the charitable needs of the community or area served.

A summary of beneficial interest assets held by Community Foundation of the Northern Shenandoah Valley for the benefit of the Center at June 30, 2023 is as follows:

Summary of Activity	Amount
Reported estimated fair value at July 1, 2022	\$ 12,456
Net investment return	1,351
Fund fees	(189)
Reported estimated fair value at June 30, 2023	<u><u>\$ 13,618</u></u>

Note 7. Line of Credit

The Center has available a \$300,000 revolving line of credit financing instrument with Bank of Clarke County. Terms include interest at the Wall Street Journal Prime rate with a floor of 3.5% and a cap of 18% interest due monthly, principal due on demand and is secured by real property located in Winchester, Virginia. At June 30, 2023 there was no outstanding balance on the line of credit.

THE LAUREL CENTER INTERVENTION FOR DOMESTIC & SEXUAL VIOLENCE

NOTES TO THE FINANCIAL STATEMENTS

Note 8. Net Assets with Donor Restriction

A summary of net assets with donor restriction for the year ended June 30, 2023 is as follows:

Purpose/Project	Balance	FY23 Activity		Balance
	6/30/2022	Additions	Uses	6/30/2023
Building improvements	\$ 31,500	\$ -	\$ -	\$ 31,500
430 North Cameron Street	12,673	68,270	(80,943)	-
Giveaways	-	1,500	(1,500)	-
145 Baker Street improvements	18,135	-	-	18,135
	<u>\$ 62,308</u>	<u>\$ 69,770</u>	<u>\$ (82,443)</u>	<u>\$ 49,635</u>

All net assets with donor restriction were restricted for a specific purpose.

Note 9. Designated Net Assets

The Board of Directors has designated net assets and related cash balances for specific future uses summarized as follows:

Designated obligation	Balance	FY23 Activity		Balance
	6/30/2022	Additions	Uses	6/30/2023
Working capital	\$ 544,058	\$ -	\$ -	\$ 544,058
Building grounds and maintenance	300,000	-	-	300,000
New program initiatives	650,000	-	-	650,000
Grant shortfall funding	350,000	-	-	350,000
	<u>\$ 1,844,058</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,844,058</u>

Working capital: The level and amount of operations funding varies each year dependent on donations and grants received. To ensure continued service and operations, net assets and funds are set aside for a future operating funding shortfall.

Note 10. Retirement Plan

The Center maintains a tax-deferred Simple IRA plan (Plan) under Section 403(b) of the Internal Revenue Code. All employees are eligible to participate in the Plan and to contribute any percentage of their annual compensation to the maximum permitted by law. The Center matches contributions up to 3% of compensation. Total employer contributions to the plan in 2023 were \$30,514.

Note 11. Fair Value of Instruments

The Center’s financial instruments are cash deposits, grants receivable, accounts payable, accrued expenses, lease and note payable, the recorded values of which approximate their fair values based on their short-term nature.

THE LAUREL CENTER INTERVENTION FOR DOMESTIC & SEXUAL VIOLENCE

NOTES TO THE FINANCIAL STATEMENTS

Note 12. In-kind Donations

The fair value of in-kind donations included as contributions in the financial statements and the corresponding program expenses for the year ended June 30, 2023 is as follows:

Description	Amount
Furniture and equipment	\$ 2,403
Client services	57,281
Fundraising	8,005
Professional fees	7,051
	\$ 74,740

Note 13. Concentration of Grants

During fiscal year ended June 30, 2023 approximately seventy-five percent of the Center’s operational support is provided by Virginia state and federal government grants. The Center is dependent on that source and level of support to continue their services and programs. The Center anticipates continued future funding and support from the state, local and federal governments.

Note 14. Lease Agreements

Operating Leases: In November, 2022, TLC entered into a 2 year lease agreement with a storage city located at 427 N Cameron Street. Monthly payments of \$2,000 to be paid the first of the month starting December 1, 2022. TLC is expecting to renew the lease at the end of the term for another 2 years. The second 2 year term will incur a 3% increase to base rent.

Year ending June 30:	Total
2024	\$ 24,000
2025	24,480
2026	24,720
2027	8,240
Total lease payments	81,440
Less: amount representing interest	(5,118)
Present value of lease liability	\$ 76,322

The Organization also maintains multiple leased facilities for additional programs and outreach functions on a short term basis. These leases are expensed as incurred.

Note 15. Prior Year Summarized Comparative Information

The financial statements include certain prior-year summarized comparative information in total. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the organization's financial statements for the year ended June 30, 2022 of the prior year, from which the summarized information was derived.

THE LAUREL CENTER INTERVENTION FOR DOMESTIC & SEXUAL VIOLENCE

NOTES TO THE FINANCIAL STATEMENTS

Note 16. Liquidity

The Organization's financial assets available within one year of the balance sheet date for general expenditure are as follows:

Description	Amount
Cash and cash equivalents	\$ 1,644,149
Add: Current receivables	591,408
Less: Current payables	(19,986)
Less: Restricted donor funds	(49,635)
	<u>\$ 2,165,936</u>

Note 17. New Accounting Guidance Implementation

Effective July 1, 2022, TLC changed its accounting method for leases as a result of implementing requirements in the Financial Accounting Standard's Board Accounting Standard Codification 842, Leases (FASB ASC 842).

Note 18. Subsequent Events

The Center has evaluated events and transactions subsequent to June 30, 2023 through November 13, 2023, the date these financial statements were available to be issued. Based on the definitions and requirements of the U.S. generally accepted accounting principles, management has not identified any events that have occurred subsequent to June 30, 2023.

THE LAUREL CENTER INTERVENTION FOR DOMESTIC & SEXUAL VIOLENCE

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended June 30, 2023**

<i>TANF Cluster</i>				
U.S. Department of Health and Human Services				
Temporary Assistance for Needy Families Program	93.558	Virginia Department of Social Services	CVS-19-057-A-26	\$ 19,215
Temporary Assistance for Needy Families Program	93.558	Virginia Department of Social Services	FAM-22-104	<u>925,106</u>
Total Cluster - Temporary Assistance for Needy Families				<u>944,321</u>
<i>Other Programs</i>				
U.S. Department of Justice				
The Sexual Assault Services Formula Grant Program (SASP)	16.017	Virginia Department of Criminal Justice Services	23-N2221SP22	26,414
Crime Victim Assistance	16.575	Virginia Department of Criminal Justice Services	22-C3447VP20	608,796
Virginia Services, Training Officers, Prosecution (V-STOP) Violence Against Women grant program	16.588	Virginia Department of Criminal Justice Services	23-Z9841VA21	25,860
Total U.S. Department of Justice				<u>661,070</u>
U.S. Department of Health and Human Services				
Injury Prevention and Control Research and State and Community Based Programs	93.136	Virginia Department of Health	709CM210156	12,578
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	Virginia Department of Social Services	CVS-19-057-A-26	20,000
Total Department of Health and Human Services				<u>32,578</u>
U.S. Department of Housing and Urban Development				
Emergency Solutions Grant Program	14.231	Virginia Dept. of Housing & Community Devel.	22-VHSP-105	<u>17,756</u>
U.S. Department of the Treasury				
	21.027	Virginia Department of Criminal Justice Services	22-A3447ARRF	<u>150,576</u>
				<u>\$ 1,806,301</u>

THE LAUREL CENTER INTERVENTION FOR DOMESTIC & SEXUAL VIOLENCE

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For The Year Ended June 30, 2023

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of the Center under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirement for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Center, it is not intended to and does not present the financial position, changes in net assets or cash flows of the Center.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

MITCHELL, BURNS & Co., P.C.

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
The Laurel Center Intervention for Domestic & Sexual Violence
Leesburg, Virginia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of The Laurel Center Intervention for Domestic & Sexual Violence (the "Center") (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 13, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Center's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Center's internal control. Accordingly, we do not express an opinion on the effectiveness of the Center's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

REPORT IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Center's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Center's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Center's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Leesburg, Virginia
November 13, 2023

Mitchell, Burns & Co., P.C.

MITCHELL, BURNS & Co., P.C.
CERTIFIED PUBLIC ACCOUNTANTS

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**REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL
CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
The Laurel Center Intervention for Domestic & Sexual Violence
Leesburg, Virginia

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited The Laurel Center Intervention for Domestic & Sexual Violence's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of The Laurel Center Intervention for Domestic & Sexual Violence's major federal programs for the year ended June 30, 2023. The Laurel Center Intervention for Domestic & Sexual Violence's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, The Laurel Center Intervention for Domestic & Sexual Violence complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of The Laurel Center Intervention for Domestic & Sexual Violence and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of The Laurel Center Intervention for Domestic & Sexual Violence's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to The Laurel Center Intervention for Domestic & Sexual Violence's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on The Laurel Center Intervention for Domestic & Sexual Violence's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists.

The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about The Laurel Center Intervention for Domestic & Sexual Violence’s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding The Laurel Center Intervention for Domestic & Sexual Violence’s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of The Laurel Center Intervention for Domestic & Sexual Violence’s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of The Laurel Center Intervention for Domestic & Sexual Violence’s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor’s Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Leesburg, Virginia
November 13, 2023

Mitchell, Burns & Co., P.C.

THE LAUREL CENTER INTERVENTION FOR DOMESTIC & SEXUAL VIOLENCE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended June 30, 2023

Section I – Summary of Auditor’s Results

Financial Statements:

Type of auditor’s report issued on whether the financial statements were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting
· Material weakness(es) identified: ___ yes ___ no
· Significant deficiency(ies) identified: ___ yes ___ none reported

Noncompliance material to financial statements noted: ___ yes ___ no

Federal Awards:

Internal control over major programs
· Material weakness(es) identified: ___ yes ___ no
· Significant deficiency(ies) identified: ___ yes ___ none reported

Type of auditor’s report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance section 510(a) of 2CFR.516(a): ___ yes ___ no

Identification of major programs:

Table with 2 columns: CFDA Number, Name of Federal Program Cluster. Row 1: 93.558, U.S. Department of Health and Human Services

Dollar threshold to distinguish between type A and type B programs: \$750,000

Auditee qualified as a low-risk auditee: ___ yes ___ no

Section II – Financial Statement Findings

There are no current year financial statement findings.

Section III – Federal Award Findings and Questioned Costs

There are no current year federal award findings or questioned costs.

Forms 990 / 990-EZ Return Summary

For calendar year 2022, or tax year beginning **07/01/22** , and ending **06/30/23**

THE LAUREL CENTER INTERVENTION FOR **-***2535 DOMESTIC & SEXUAL VIOLENCE

Net Asset / Fund Balance at Beginning of Year		<u>7,706,030</u>
Revenue		
Contributions	<u>2,662,247</u>	
Program service revenue		
Investment income	<u>8,774</u>	
Capital gain / loss	<u>-24,860</u>	
Fundraising / Gaming:		
Gross revenue	<u>39,871</u>	
Direct expenses	<u>39,871</u>	
Net income	<u>0</u>	
Other income	<u>-70,207</u>	
Total revenue		<u>2,575,954</u>
Expenses		
Program services	<u>2,052,524</u>	
Management and general	<u>299,279</u>	
Fundraising	<u>37,032</u>	
Total expenses		<u>2,388,835</u>
Excess / (deficit)		<u>187,119</u>
Changes		<u> </u>
Net Asset / Fund Balance at End of Year		<u><u>7,893,149</u></u>

Reconciliation of Revenue	
Total revenue per financial statements	<u>2,660,715</u>
Less:	
Unrealized gains	
Donated services	<u>7,051</u>
Recoveries	
Other	<u>77,710</u>
Plus:	
Investment expenses	
Other	
Total revenue per return	<u><u>2,575,954</u></u>

Reconciliation of Expenses	
Total expenses per financial statements	<u>2,473,596</u>
Less:	
Donated services	<u>7,051</u>
Prior year adjustments	
Losses	
Other	<u>77,710</u>
Plus:	
Investment expenses	
Other	
Total expenses per return	<u><u>2,388,835</u></u>

Balance Sheet			
	Beginning	Ending	Differences
Assets	<u>8,329,472</u>	<u>8,553,201</u>	
Liabilities	<u>623,442</u>	<u>660,052</u>	
Net assets	<u><u>7,706,030</u></u>	<u><u>7,893,149</u></u>	<u>187,119</u>

Miscellaneous Information

Amended return
Return / extended due date **05/15/23**
Failure to file penalty _____

Tax Exempt Entity Declaration and Signature for Electronic Filing

For calendar year 2022, or tax year beginning 07/01/22, and ending 06/30/23

2022

Department of the Treasury
Internal Revenue Service

For use with Forms 990, 990-EZ, 990-PF, 990-T, 1120-POL, 4720, 8868, 5227, 5330, and 8038-CP

Go to www.irs.gov/Form8453TE for the latest information.

Name of filer

THE LAUREL CENTER INTERVENTION FOR DOMESTIC & SEXUAL VIOLENCE

EIN or SSN

**** - ***2535**

Part I Type of Return and Return Information

Check the box for the type of return being filed with Form 8453-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line of the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). If you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a Form 990 check here	<input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	2,575,954
2a Form 990-EZ check here	<input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b	
3a Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b	
4a Form 990-PF check here	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b	
5a Form 8868 check here	<input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b	
6a Form 990-T check here	<input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b	
7a Form 4720 check here	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b	
8a Form 5227 check here	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b	
9a Form 5330 check here	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b	
10a Form 8038-CP check here	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b	

Part II Declaration of Officer or Person Subject to Tax

11a I authorize the U.S. Treasury and its designated Financial Agent to initiate an Automated Clearing House (ACH) electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

b If a copy of this return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I certify that I executed the electronic disclosure consent contained within this return allowing disclosure by the IRS of this Form 990/990-EZ/990-PF (as specifically identified in Part I above) to the selected state agency(ies).

Under penalties of perjury, I declare that I am an officer of the above named entity or I am the person subject to tax with respect to (name of entity) _____, (EIN) _____,

and that I have examined a copy of the 2022 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund.

Sign Here _____
Signature of officer or person subject to tax Date Title, if applicable

Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)

I declare that I have reviewed the above return and that the entries on Form 8453-TE are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The entity officer or person subject to tax will have signed this form before I submit the return. I will give a copy of all forms and information to be filed with the IRS to the officer or person subject to tax, and have followed all other requirements in Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.

ERO's Use Only	ERO's signature	Date	Check if also paid preparer <input checked="" type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's SSN or PTIN *****
	Firm's name (or yours if self-employed), address, and ZIP code	MITCHELL, BURNS & CO., P.C.			EIN ** - ***3459
	110 E MARKET ST STE LEESBU VA 20176			Phone no. 703-777-4900	

Under penalties of perjury, I declare that I have examined the above return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all information of which the preparer has any knowledge.

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
	Firm's name	Firm's EIN			
	Firm's address	Phone no.			

For Privacy Act and Paperwork Reduction Act Notice, see back of form.

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Department of the Treasury Internal Revenue Service

Do not enter social security numbers on this form as it may be made public. Go to www.irs.gov/Form990 for instructions and the latest information.

A For the 2022 calendar year, or tax year beginning 07/01/22, and ending 06/30/23

B Check if applicable: C Name of organization THE LAUREL CENTER INTERVENTION FOR DOMESTIC & SEXUAL VIOLENCE D Employer identification number ** - *** 2535 E Telephone number 540-667-6160 G Gross receipts \$ 2,768,395 F Name and address of principal officer: FAITH B. POWER, ED.D. P.O. BOX 14 WINCHESTER VA 22604 H(a) Is this a group return for subordinates? Yes No X H(b) Are all subordinates included? Yes No H(c) Group exemption number I Tax-exempt status: X 501(c)(3) J Website: WWW.THELAURELCENTER.ORG K Form of organization: X Corporation L Year of formation: 1983 M State of legal domicile: VA

Part I Summary

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 1 Briefly describe the organization's mission... PROVIDE EMERGENCY HOUSING, INTERVENTION, SUPPORT SERVICES TO VICTIMS OF DOMESTIC & SEXUAL ASSAULT. 2 Check this box if the organization discontinued its operations... 3 Number of voting members... 4 Number of independent voting members... 5 Total number of individuals employed... 6 Total number of volunteers... 7a Total unrelated business revenue... 7b Net unrelated business taxable income... 8 Contributions and grants... 9 Program service revenue... 10 Investment income... 11 Other revenue... 12 Total revenue... 13 Grants and similar amounts paid... 14 Benefits paid... 15 Salaries, other compensation... 16a Professional fundraising fees... 16b Total fundraising expenses... 17 Other expenses... 18 Total expenses... 19 Revenue less expenses... 20 Total assets... 21 Total liabilities... 22 Net assets or fund balances.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here: Signature of officer, Date. Paid Preparer Use Only: Print/Type preparer's name JEFFREY D MITCHELL, Preparer's signature, Date 01/02/24, Check self-employed, PTIN *****. Firm's name MITCHELL, BURNS & CO., P.C., Firm's EIN ** - *** 3459, Firm's address 110 E MARKET ST STE 200 LEESBURG, VA 20176, Phone no. 703-777-4900

May the IRS discuss this return with the preparer shown above? See instructions X Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:

THE LAUREL CENTER WAS INCORPORATED IN 1983 AND OFFERS A COMPREHENSIVE PROGRAM OF EMERGENCY SHELTER, CRISIS INTERVENTION, CRIMINAL JUSTICE ADVOCACY, COUNSELING SUPPORT SERVICES, 24/7 HOTLINE (CONTINUE ON SCH. O)

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ **1,480,367** including grants of\$) (Revenue \$)

THE LAUREL CENTER PROVIDES TRAUMA INFORMED SUPPORTIVE COUNSELING FOR SURVIVORS SEEKING SERVICES DUE TO DOMESTIC VIOLENCE, INCLUDING ADULTS, YOUTH AND CHILDREN, INDIVIDUALLY AND AS A GROUP AND AVAILABLE IN SPANISH AND ENGLISH. A CRITICAL ASPECT OF THE DV PROGRAM IS THE EMERGENCY SHELTER RESIDENCY PROGRAM, WHICH OFFERS EMERGENCY SHELTER AND SUPPORT SERVICES PRIMARILY FOR INDIVIDUALS (18 AND OLDER) AND THEIR DEPENDENT CHILDREN WHO ARE FLEEING DOMESTIC OR SEXUAL VIOLENCE. AGE-APPROPRIATE SERVICE COORDINATION IS PROVIDED TO ALL MEMBERS OF THE FAMILY WHILE IN RESIDENCE. RESIDENTS RECEIVE SUPPORT IN IDENTIFYING EMPLOYMENT, HOUSING, AND OTHER SUPPORT OPPORTUNITIES IN THE COMMUNITY. IN ADDITION TO EMERGENCY SHELTER, THE CENTER PROVIDES THE FOLLOWING SUPPORT SERVICES: (CONTINUE ON SCH. O)

4b (Code:) (Expenses \$ **238,844** including grants of\$) (Revenue \$)

THE LAUREL CENTER PROVIDES TRAUMA INFORMED SUPPORTIVE COUNSELING FOR SURVIVORS SEEKING SERVICES DUE TO SEXUAL ASSAULT, INCLUDING ADULTS, YOUTH AND CHILDREN, INDIVIDUALLY AND AS A GROUP AND AVAILABLE IN SPANISH AND ENGLISH. SUPPORTIVE SERVICES INCLUDE: 24-HOUR HOTLINE, INDIVIDUAL COUNSELING, SUPPORT GROUPS, CHILD THERAPY SERVICES (AGES 5-17), HOSPITAL COMPANIONSHIP, CHILDSAFE CENTER COMPANIONSHIP, LEGAL ADVOCACY, INFORMATION AND REFERRALS, COMMUNITY EDUCATION AND AWARENESS.

4c (Code:) (Expenses \$ **333,313** including grants of\$) (Revenue \$)

THE LAUREL CENTER PROVIDES COUNSELING SERVICES TO CHILDREN WHO HAVE WITNESSED DOMESTIC VIOLENCE IN THEIR FAMILIES. COUNSELORS USE AGE APPROPRIATE TECHNIQUES, INCLUDING PLAY THERAPY FOR YOUNGER CHILDREN. OUR CHILDREN'S PROGRAM FOCUSES ON SAFETY PLANNING, WORKING THROUGH FEELINGS RELATED TO VIOLENCE, AND DEVELOPING SKILLS TO BREAK INTERGENERATIONAL CYCLES OF VIOLENCE.

4d Other program services (Describe on Schedule O.)

(Expenses \$ including grants of\$) (Revenue \$)

4e Total program service expenses **2,052,524**

Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2	Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I. See instructions</i>		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	X	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a	Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X

Part IV Checklist of Required Schedules (continued)

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		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? <i>If "Yes," complete Schedule J</i>		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>		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? <i>If "Yes," complete Schedule L, Part III</i>		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		X
b	A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		X
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		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? <i>If "Yes," complete Schedule R, Part VI</i>		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)		Yes	No		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	45		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	Organizations that may receive deductible contributions under section 170(c).				
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		X	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			X
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			X
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9	Sponsoring organizations maintaining donor advised funds.				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	Section 501(c)(7) organizations. Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	Section 501(c)(12) organizations. Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.				
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15			X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			X
17	Section 501(c)(21) organizations. Did the trust, any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17			

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
	1a 7		
b	Enter the number of voting members included on line 1a, above, who are independent		
	1b 7		
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?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O.		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?		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	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	X	
	12c	X	
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	X	
b	Other officers or key employees of the organization		X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		
	16b		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **NONE**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records

FAITH B. POWER, ED.D.
WINCHESTER

P.O. BOX 14

VA 22604

540-667-6160

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JENNIFER BRADY SMITH PRESIDENT	1.00 0.00	X		X				0	0	0
(2) TIMOTHY M. MAYFIELD TREASURER	1.00 0.00	X		X				0	0	0
(3) ANGIE ORDONEZ SECRETARY	1.00 0.00	X		X				0	0	0
(4) KAREN DALEY DIRECTOR	1.00 0.00	X						0	0	0
(5) BRAD HODGSON DIRECTOR	1.00 0.00	X						0	0	0
(6) SABRINA MULLINS DIRECTOR	1.00 0.00	X						0	0	0
(7) WILLIAM E. SALES, JR DIRECTOR	1.00 0.00	X						0	0	0
(8) FAITH B. POWER, ED.D. EXECUTIVE DIRECTOR	40.00 0.00			X				111,325	0	6,009
(9)										
(10)										
(11)										

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c	67,923			
	d Related organizations	1d				
	e Government grants (contributions)	1e	2,594,324			
	f All other contributions, gifts, grants, and similar amounts not included above	1f				
	g Noncash contributions included in lines 1a-1f	1g	\$ 67,689			
	h Total. Add lines 1a-1f		2,662,247			
Program Service Revenue	2a	Business Code				
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		8,774		8,774	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross rents	6a	(i) Real			
			(ii) Personal			
	b Less: rental expenses	6b				
	c Rental inc. or (loss)	6c				
	d Net rental income or (loss)					
	7a Gross amount from sales of assets other than inventory	7a	(i) Securities	50,000		
			(ii) Other			
	b Less: cost or other basis and sales exps.	7b	74,860			
	c Gain or (loss)	7c	-24,860			
	d Net gain or (loss)		-24,860		-24,860	
8a Gross income from fundraising events (not including \$ 67,923 of contributions reported on line 1c). See Part IV, line 18	8a		39,871			
		8b	39,871			
c Net income or (loss) from fundraising events						
9a Gross income from gaming activities. See Part IV, line 19	9a					
		9b				
c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less returns and allowances	10a		7,503			
		10b	77,710			
c Net income or (loss) from sales of inventory		-70,207		-70,207		
Miscellaneous Revenue	11a	Business Code				
	b					
	c					
	d All other revenue					
	e Total. Add lines 11a-11d					
12 Total revenue. See instructions		2,575,954	0	0	-86,293	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
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	127,457	63,729	38,237	25,491
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,350,319	1,292,301	54,957	3,061
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	49,941	47,359	2,582	
10 Payroll taxes	111,696	102,968	6,621	2,107
11 Fees for services (nonemployees):				
a Management				
b Legal	1,030		1,030	
c Accounting	25,824		25,824	
d Lobbying				
e Professional fundraising services. See Part IV, line 7				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	21,739	14,819	6,920	
12 Advertising and promotion				
13 Office expenses	27,358	20,255	6,284	819
14 Information technology				
15 Royalties				
16 Occupancy	32,814	32,814		
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	21,194		21,194	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	222,660	168,606	54,054	
23 Insurance	27,030	8,067	18,963	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a CLIENT SUPPORT & SERVICES	86,261	85,354	841	66
b REPAIRS & MAINTENANCE	82,078	62,427	19,651	
c UTILITIES	43,965	28,792	15,173	
d SUPPLIES	43,812	34,434	9,293	85
e All other expenses	113,657	90,599	17,655	5,403
25 Total functional expenses. Add lines 1 through 24e	2,388,835	2,052,524	299,279	37,032
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year	
Assets	1	Cash—non-interest-bearing	1,207,119	1	
	2	Savings and temporary cash investments	684,462	2	1,644,149
	3	Pledges and grants receivable, net	356,231	3	591,408
	4	Accounts receivable, net		4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use	83,772	8	22,921
	9	Prepaid expenses and deferred charges	12,215	9	8,471
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 7,216,422		
	b	Less: accumulated depreciation	10b 1,019,895	10c	6,196,527
	11	Investments—publicly traded securities		11	
	12	Investments—other securities. See Part IV, line 11	12,456	12	13,618
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	76,107
16	Total assets. Add lines 1 through 15 (must equal line 33)	8,329,472	16	8,553,201	
Liabilities	17	Accounts payable and accrued expenses	423,442	17	75,831
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties	200,000	24	507,899
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	76,322
	26	Total liabilities. Add lines 17 through 25	623,442	26	660,052
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.				
	27	Net assets without donor restrictions	7,643,722	27	7,843,514
	28	Net assets with donor restrictions	62,308	28	49,635
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	7,706,030	32	7,893,149
33	Total liabilities and net assets/fund balances	8,329,472	33	8,553,201	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	2,575,954
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,388,835
3	Revenue less expenses. Subtract line 2 from line 1	3	187,119
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	7,706,030
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	7,893,149

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	X	
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	X	

SCHEDULE A
(Form 990)

Public Charity Status and Public Support

OMB No. 1545-0047

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

2022

Department of the Treasury
Internal Revenue Service

Attach to Form 990 or Form 990-EZ.

Open to Public
Inspection

Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization THE LAUREL CENTER INTERVENTION FOR DOMESTIC & SEXUAL VIOLENCE	Employer identification number **-***2535
--	---

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
- 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990) 2022

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
 (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	2,905,124	2,641,366	3,075,099	3,320,898	2,662,247	14,604,734
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	2,905,124	2,641,366	3,075,099	3,320,898	2,662,247	14,604,734
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						23,604
6 Public support. Subtract line 5 from line 4						14,581,130

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4	2,905,124	2,641,366	3,075,099	3,320,898	2,662,247	14,604,734
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	2,968	1,015	4,071	2,415	8,774	19,243
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.)	20,336	3,000	5,070		7,503	35,909
11 Total support. Add lines 7 through 10						14,659,886

12 Gross receipts from related activities, etc. (see instructions) 12 33,453

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f) divided by line 11, column (f))	14	99.46 %
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test—2022. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/>		
b 33 1/3% support test—2021. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2021. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2021 Schedule A, Part III, line 17	18	%

- 19a 33 1/3% support tests—2022.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization
- b 33 1/3% support tests—2021.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>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.</i>		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
3b	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)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
3c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
4b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>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.</i>		
4c	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)? <i>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.</i>		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? <i>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).</i>		
5b	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?		
5c	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? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
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))? <i>If "Yes," provide detail in Part VI.</i>		
9b	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? <i>If "Yes," provide detail in Part VI.</i>		
9c	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? <i>If "Yes," provide detail in Part VI.</i>		
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)? <i>If "Yes," answer line 10b below.</i>		
10b	Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
11a		
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? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		
11c		

Section B. Type I Supporting Organizations

	Yes	No
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 Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
1		
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? <i>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.</i>		
2		

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)? <i>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).</i>		
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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
3		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
2 Activities Test. Answer lines 2a and 2b below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>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.</i>		
2a		
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? <i>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.</i>		
2b		
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? <i>If "Yes" or "No," provide details in Part VI.</i>		
3a		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		
3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

7 Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D – Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2022 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1	Distributable amount for 2022 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2022 (reasonable cause required—explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2022		
a	From 2017		
b	From 2018		
c	From 2019		
d	From 2020		
e	From 2021		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2022 distributable amount		
i	Carryover from 2017 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2022 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2022 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2023. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2018		
b	Excess from 2019		
c	Excess from 2020		
d	Excess from 2021		
e	Excess from 2022		

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

PART II, LINE 10 - OTHER INCOME DETAIL

OTHER \$ 28,406

**Schedule B
(Form 990)**

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990 or Form 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Name of the organization

**THE LAUREL CENTER INTERVENTION FOR
DOMESTIC & SEXUAL VIOLENCE**

Employer identification number

**** - *** 2535**

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year \$

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (2022)

Name of organization

THE LAUREL CENTER INTERVENTION FOR

Employer identification number

**** - ***2535**

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	VA DEPARTMENT OF SOCIAL SERVICES 801 EAST MAIN STREET RICHMOND VA 23219	\$ 1,003,471	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	DEPARTMENT OF CRIMINAL JUSTICE 1100 BANK STREET 12TH FLOOR RICHMOND VA 23219	\$ 889,262	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	VA DEPARTMENT OF HOUSING & COMMUNITY 600 E MAIN ST SUITE 300 RICHMOND VA 23219	\$ 65,995	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
.....	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
.....	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
.....	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

THE LAUREL CENTER INTERVENTION FOR DOMESTIC & SEXUAL VIOLENCE

Employer identification number

** - *** 2535

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, and questions about donor advisement.

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of easements, total number of easements, and monitoring expenses.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include questions about reporting art and historical treasures.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

- a Public exhibition
- b Scholarly research
- c Preservation for future generations
- d Loan or exchange program
- e Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment
- b Permanent endowment
- c Term endowment

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

	Yes	No
(i) Unrelated organizations	3a(i)	
(ii) Related organizations	3a(ii)	
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	(d) Book value
1a Land		937,567		937,567
b Buildings		5,560,184	624,217	4,935,967
c Leasehold improvements				
d Equipment		718,671	395,678	322,993
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				6,196,527

Part VII Investments – Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)		

Part VIII Investments – Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.)		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) LEASE LIABILITY	76,322
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	76,322

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

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	2,660,715
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
	a Net unrealized gains (losses) on investments	2a		
	b Donated services and use of facilities	2b	7,051	
	c Recoveries of prior year grants	2c		
	d Other (Describe in Part XIII.)	2d	77,710	
	e Add lines 2a through 2d		2e	84,761
3	Subtract line 2e from line 1		3	2,575,954
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
	b Other (Describe in Part XIII.)	4b		
	c Add lines 4a and 4b		4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	2,575,954

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	2,473,596
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
	a Donated services and use of facilities	2a	7,051	
	b Prior year adjustments	2b		
	c Other losses	2c		
	d Other (Describe in Part XIII.)	2d	77,710	
	e Add lines 2a through 2d		2e	84,761
3	Subtract line 2e from line 1		3	2,388,835
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
	b Other (Describe in Part XIII.)	4b		
	c Add lines 4a and 4b		4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	2,388,835

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X - FIN 48 FOOTNOTE

THE CENTER IS EXEMPT FROM FEDERAL INCOME TAXES UNDER INTERNAL REVENUE CODE SECTION 501(C)(3) AND THEREFORE HAS MADE NO PROVISION FOR FEDERAL INCOME TAXES. IN ADDITION, THE CENTER HAS NO UNRELATED BUSINESS TAXABLE INCOME. THE CENTER HAS ADOPTED THE GUIDANCE UNDER ASC TOPIC 740, INCOME TAXES AND MANAGEMENT HAS EVALUATED THE CENTER'S TAX POSITIONS AND CONCLUDED THAT THE CENTER HAS TAKEN NO UNCERTAIN TAX PROVISIONS THAT WOULD REQUIRE ADJUSTMENT TO, OR DISCLOSURE IN, THE FINANCIAL STATEMENTS TO COMPLY WITH THE PROVISIONS OF THIS GUIDANCE. INCOME TAX YEARS OPEN FOR IRS INSPECTION INCLUDE YEARS ENDED 2019, 2020, 2021 AND 2022.

PART XI, LINE 2D - REVENUE AMOUNTS INCLUDED IN FINANCIALS - OTHER

Part XIII Supplemental Information *(continued)*

THRIFT SHOP EXPENSES REPORTED AS COGS \$ 77,710

PART XII, LINE 2D - EXPENSE AMOUNTS INCLUDED IN FINANCIALS - OTHER

THRIFT SHOP EXPENSES REPORTED AS COGS \$ 77,710

**SCHEDULE G
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

**THE LAUREL CENTER INTERVENTION FOR
DOMESTIC & SEXUAL VIOLENCE**

Employer identification number

**** - *** 2535**

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a** Mail solicitations
- b** Internet and email solicitations
- c** Phone solicitations
- d** In-person solicitations
- e** Solicitation of non-government grants
- f** Solicitation of government grants
- g** Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

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Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		OTHER EVENTS (event type)	CASH PARTY (event type)	5 (total number)	(add col. (a) through col. (c))
Revenue	1 Gross receipts	44,309	38,606	24,879	107,794
	2 Less: Contributions	22,534	25,435	19,954	67,923
	3 Gross income (line 1 minus line 2)	21,775	13,171	4,925	39,871
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	21,775	13,171	4,925	39,871
	10 Direct expense summary. Add lines 4 through 9 in column (d)				39,871
11 Net income summary. Subtract line 10 from line 3, column (d)					

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes % <input type="checkbox"/> No	<input type="checkbox"/> Yes % <input type="checkbox"/> No	<input type="checkbox"/> Yes % <input type="checkbox"/> No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: _____
a Is the organization licensed to conduct gaming activities in each of these states? Yes No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No

b If "Yes," explain: _____

11 Does the organization conduct gaming activities with nonmembers? Yes No

12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? Yes No

13 Indicate the percentage of gaming activity conducted in:
a The organization's facility 13a %
b An outside facility 13b %

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:
Name
Address

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No
b If "Yes," enter the amount of gaming revenue received by the organization \$ and the amount of gaming revenue retained by the third party \$
c If "Yes," enter name and address of the third party:

Name
Address

16 Gaming manager information:
Name
Gaming manager compensation \$
Description of services provided
 Director/officer Employee Independent contractor

17 Mandatory distributions:
a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No
b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

Multiple horizontal dotted lines for providing supplemental information.

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2022

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.

Attach to Form 990.

**Open To Public
Inspection**

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization

Employer identification number

****-***2535**

DOMESTIC & SEXUAL VIOLENCE

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art — Works of art				
2 Art — Historical treasures				
3 Art — Fractional interests				
4 Books and publications				
5 Clothing and household goods	X		59,684	
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities — Publicly traded				
10 Securities — Closely held stock				
11 Securities — Partnership, LLC, or trust interests				
12 Securities — Miscellaneous				
13 Qualified conservation contribution — Historic structures				
14 Qualified conservation contribution — Other				
15 Real estate — Residential				
16 Real estate — Commercial				
17 Real estate — Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ()				
26 Other ()	X	1	8,005	
27 Other ()				
28 Other ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement **29**

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?		X
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule M (Form 990) 2022

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Name of the organization THE LAUREL CENTER INTERVENTION FOR DOMESTIC & SEXUAL VIOLENCE	Employer identification number ** - ***2535
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FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990
THE BOARD OF DIRECTORS REVIEWS AND APPROVES THE IRS FORM 990 BEFORE IT
IS FILED.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY
CONFLICTS OF INTEREST ARE REVIEWED ANNUALLY.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL
THE CENTER'S PROCESS FOR DETERMINING COMPENSATION OF THE EXECUTIVE
DIRECTOR INCLUDES USE OF DATA ON COMPENSATION FOR SIMILARLY QUALIFIED
PERSONS IN FUNCTIONALLY COMPARABLE POSITIONS, CONTEMPORANEOUS DOCUMENTATION
AND RECORDKEEPING, AND REVIEW AND APPROVAL BY INDEPENDENT MEMBERS OF THE
BOARD OF DIRECTORS.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION
AVAILABLE TO THE PUBLIC UPON REQUEST.

FORM 990, PART XI, LINE 9 - OTHER CHANGES IN NET ASSETS EXPLANATION	
THRIFT SHOP EXPENSES REPORTED AS COGS	\$ 77,710
THRIFT SHOP EXPENSES REPORTED AS COGS	\$ -77,710

FORM 990, PART XII, LINE 2C - CHANGE IN FINANCIAL REVIEW PROCESS
THE FINANCE COMMITTEE OVERSEES THE ANNUAL FINANCIAL AUDIT. THE FINANCE
COMMITTEE MEETS ANNUALLY WITH THE AUDITOR TO REVIEW THE AUDIT RESULTS AND
TO DISCUSS SPECIFIC ASPECTS OF THE AUDIT FUNCTION. THE FINANCE COMMITTEE

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990) 2022

Name of the organization

Employer identification number

THE LAUREL CENTER INTERVENTION FOR

**** - ***2535**

REPORTS THESE RESULTS TO THE FULL BOARD.

Area with horizontal dotted lines for text entry.

Depreciation and Amortization
(Including Information on Listed Property)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

Name(s) shown on return **THE LAUREL CENTER INTERVENTION FOR
DOMESTIC & SEXUAL VIOLENCE**

Identifying number
**** - *** 2535**

Business or activity to which this form relates

INDIRECT DEPRECIATION

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,080,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,700,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2021 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2023. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	222,660

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2022	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B—Assets Placed in Service During 2022 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property					
b	5-year property					
c	7-year property					
d	10-year property					
e	15-year property					
f	20-year property					
g	25-year property		25 yrs.		S/L	
h	Residential rental property		27.5 yrs.	MM	S/L	
i	Nonresidential real property		39 yrs.	MM	S/L	

Section C—Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System

20a	Class life				S/L	
b	12-year		12 yrs.		S/L	
c	30-year		30 yrs.	MM	S/L	
d	40-year		40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	222,660
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Federal Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Basis for Depr	PerConv	Meth	Prior	Current
Other Depreciation:										
1	FILE CABINET	7/14/89	95			95	10	MO S/L	95	0
2	EMERGENCY LIGHTING	2/10/93	998			998	10	MO S/L	998	0
3	BED	8/20/99	630			630	10	MO S/L	630	0
4	CLOSED CIRCUIT TV/SECURITY	7/19/01	1,571			1,571	10	MO S/L	1,571	0
5	IN FOCUS DATA PROJECTOR	5/19/04	1,398			1,398	10	MO S/L	1,398	0
	Sold/Scrapped: 10/01/22									
6	BEDS	11/10/03	1,010			1,010	7	MO S/L	1,010	0
7	REFRIGERATOR DONATION	6/30/05	430			430	10	MO S/L	430	0
8	DESK	11/29/05	1,109			1,109	7	MO S/L	1,109	0
9	OFFICE CHAIR	8/30/05	215			215	7	MO S/L	215	0
10	MATTRESSES FOR RESIDENCE	8/27/07	587			587	5	MO S/L	587	0
11	OFFICE CHAIR	1/31/08	80			80	7	MO S/L	80	0
12	402 N. CAMERON ST.	4/09/08	523,084			523,084	0	-- Land	0	0
13	SONY CD/DVD PLAYER	2/20/09	42			42	5	MO S/L	42	0
14	BROYHILL HEIRLOOM DINING	4/30/09	1,579			1,579	7	MO S/L	1,579	0
15	PLAYROOM FURNITURE	5/20/09	4,214			4,214	7	MO S/L	4,214	0
16	SHOWSTYLE PRESENTATION S	6/11/09	700			700	7	MO S/L	700	0
17	402 N. Cameron (2009 Additions)	6/30/09	119,956			119,956	0	-- Land	0	0
18	402 N. Cameron (to adjust FYE 08	6/30/08	44,197			44,197	39	MO S/L	3,399	1,133
19	Equipment (to adjust FYE 08 balanc	6/30/08	4,485			4,485	0	MO S/L	0	0
20	Flat screen monitor	9/29/09	130			130	5	MO S/L	130	0
21	Dell Laptop w/ Adapter SA Prgrm C	10/29/10	785			785	5	MO S/L	785	0
22	Telephone System	5/09/11	8,462			8,462	10	MO S/L	8,462	0
23	Sofa & Half Chair for Residence	6/14/11	1,000			1,000	7	MO S/L	1,000	0
24	402 N. Cameron St.	7/01/10	76,899			76,899	0	-- Land	0	0
25	402 N. Cameron St.	7/09/10	70,379			70,379	0	-- Land	0	0
26	HP Omni 220-1035 All-in-one PC D	1/09/12	650			650	5	MO S/L	650	0
27	Projector - InFocusIN112 Projector	4/17/12	319			319	5	MO S/L	319	0
	Sold/Scrapped: 8/01/22									
28	Acer LCD 20 Monitor	7/17/12	130			130	5	MO S/L	130	0
29	Linksys wireless router	7/18/12	107			107	5	MO S/L	107	0
30	402 N. Cameron additions	6/30/13	1,421,462			1,421,462	39	MO S/L	182,240	36,448
31	Capitalized interest	6/30/13	8,297			8,297	39	MO S/L	1,065	213
32	PC Desk Cart	9/16/13	116			116	5	MO S/L	116	0
33	45 Half Desk	10/15/13	310			310	5	MO S/L	310	0
34	Screen Door	1/23/14	307			307	5	MO S/L	307	0
35	Dell Inspiron 660s PC	1/23/14	400			400	5	MO S/L	400	0
	Sold/Scrapped: 7/01/22									
36	45 Half Desk	4/14/14	325			325	5	MO S/L	325	0
	Sold/Scrapped: 7/01/22									
37	2 Drawer Letter File Cabinet	4/18/14	185			185	5	MO S/L	185	0
38	Portable Projector	4/23/14	450			450	5	MO S/L	450	0
39	Dry Erase Easel	5/14/14	179			179	5	MO S/L	179	0
40	50 Diagonal Tabletop Projector	5/14/14	105			105	5	MO S/L	105	0
41	402 N. Cameron St.	6/30/14	88,277			88,277	39	MO S/L	11,320	2,264
42	402 N. Cameron Street	6/30/15	4,623			4,623	39	MO S/L	595	119
43	vehicles		0			0	0	HY	0	0
44	LED Pocket Projector - Moffitt	1/25/16	289			289	5	MO S/L	289	0
45	LED Pocket Projector - Myers	1/25/16	289			289	5	MO S/L	289	0
46	Laptop for Adriana	8/17/15	751			751	5	MO S/L	751	0
47	Capitalized Interest	6/30/16	2,522			2,522	39	MO S/L	325	65
48	17cf freezer	6/19/17	1,000			1,000	5	MO S/L	1,000	0
49	55 flat screen television	6/19/17	1,100			1,100	5	MO S/L	1,100	0
50	Refrigerator	6/21/17	1,100			1,100	5	MO S/L	1,100	0
51	17.6cf GE Refrigerator	6/21/17	900			900	5	MO S/L	900	0
52	(2) SBFUR brown leather loveseat	6/21/17	5,600			5,600	7	MO S/L	4,000	800
53	(2) SAMMO Aunt Jane Club Chair	6/21/17	1,400			1,400	7	MO S/L	1,000	200
54	Leather burgundy sofa	6/21/17	3,700			3,700	7	MO S/L	2,645	529
55	Leather sofa	6/21/17	2,729			2,729	7	MO S/L	1,950	390
56	(2) SAMMO Aunt Jane Club Chair	6/21/17	1,500			1,500	7	MO S/L	1,070	214
57	7'10" x 10'10" rectangular magnolia	6/23/17	799			799	5	MO S/L	799	0
58	7'10" x 10'10" rectangular casablanc	6/23/17	599			599	5	MO S/L	599	0
59	6'7" x 9'6" rectangular allure rug	6/23/17	599			599	5	MO S/L	599	0
60	7'10" x 11" rectangular generations	6/23/17	749			749	5	MO S/L	749	0
61	HP all in one desktop	6/27/17	780			780	5	MO S/L	780	0
62	(6) Double Wardrobe	6/28/17	8,578			8,578	7	MO S/L	6,125	1,225
63	Dining table	6/29/17	2,476			2,476	7	MO S/L	1,770	354
64	Infinity Single Tier Locker	6/29/17	1,432			1,432	5	MO S/L	1,432	0
65	Capitalized Interest - Construction L	6/30/17	1,574			1,574	4	MO S/L	1,574	0
66	402 N. Cameron Street	2/03/17	251,790			251,790	39	MO S/L	32,280	6,456

Federal Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current	
67	Apple Iphone 7 & Otterbox defende	5/25/17	650			650	5 MO S/L	650	0	
68	402 N. Cameron Street	5/15/17	9,734			9,734	39 MO S/L	1,250	250	
69	402 N. Cameron Street	6/13/17	4,965			4,965	39 MO S/L	635	127	
70	402 N. Cameron Street	5/01/17	4,761			4,761	39 MO S/L	610	122	
71	BUILDINGS		0			0	0 HY	0	0	
72	EQUIPMENT		0			0	0 HY	0	0	
73	LAND		0			0	0 HY	0	0	
74	430N. CAMERON STREET		0			0	0 HY	0	0	
75	10.5 IPAD PRO 512GB	9/01/17	850			850	5 MO S/L	822	28	
76	10.5 IPAD PRO 512GB	9/01/17	850			850	5 MO S/L	822	28	
77	10.5 IPAD PRO 512GB	9/01/17	850			850	5 MO S/L	822	28	
78	WIRELESS INTERNET INSTALL	12/04/17	3,769			3,769	5 MO S/L	3,456	313	
79	MAIL SORTER TABLE W/ SHELF AND	1/05/18	1,252			1,252	5 MO S/L	1,125	127	
80	7'6 X 9'6 RECTANGULAR RUG AND P/	1/11/18	1,328			1,328	5 MO S/L	1,197	131	
81	8'X 11' REGTANGULAR MINERAL BLU	1/11/18	1,421			1,421	5 MO S/L	1,278	143	
82	8'X 11' REGTANGULAR TAN RUG AND	1/11/18	973			973	5 MO S/L	877	96	
83	7'6 X 10'5 RECTANGULAR MOCHA RU	1/11/18	7,873			7,873	5 MO S/L	7,087	786	
84	PREFIX SYSTEMS FURNITURE - CUBIC	10/26/17	41,404			41,404	5 MO S/L	38,645	2,759	
85	SOFA SET	1/11/18	900			900	7 MO S/L	580	129	
86	CONSOLE SOFA TABLE	1/12/18	700			700	7 MO S/L	450	100	
87	BED AND MATTRESS	1/12/18	980			980	7 MO S/L	630	140	
88	SOFA SET	1/16/18	900			900	7 MO S/L	570	129	
89	DOUBLE LATERAL FILE CREDENZA	1/17/18	2,163			2,163	5 MO S/L	1,912	251	
90	COMCAST PHONE/WIFI/CABLE INSTA	1/25/18	1,347			1,347	5 MO S/L	1,188	159	
91	PHASE THREE POWER	2/05/18	1,400			1,400	5 MO S/L	1,237	163	
92	CARD READER INSTALL - CONFEREN	3/12/18	2,117			2,117	5 MO S/L	1,833	284	
93	CARPET INSTALLATION - CONFEREN	5/10/18	3,104			3,104	7 MO S/L	1,846	443	
94	18.58CF UPRIGHT STAINLESS STEEL F	6/13/18	2,114			2,114	5 MO S/L	1,727	387	
95	WHIRLPOOL 24.7CF FRENCH DOOR RE	6/13/18	1,889			1,889	5 MO S/L	1,543	346	
96	18.58CF UPRIGHT STAINLESS STEEL F	6/19/18	2,114			2,114	5 MO S/L	1,692	247	
	Sold/Scrapped: 2/01/22									
97	MAXX COLD 49CF 2 DOOR COMMERC	6/19/18	3,250			3,250	5 MO S/L	2,600	650	
98	DELUXE 10' EVENT TENT	6/20/18	589			589	5 MO S/L	472	117	
99	OPTIPLEX 750 PC - L. HARDESTY	6/20/18	779			779	5 MO S/L	624	155	
100	FY18 BUILDING ADDITIONS/COMPLET	4/01/18	2,018,987			2,018,987	39 MO S/L	220,018	51,769	
101	FY18 CAPITALIZED INTEREST	4/01/18	23,409			23,409	39 MO S/L	2,550	600	
102	PLAYGROUND	6/24/19	50,000			50,000	10 MO S/L	15,000	5,000	
103	CONFERENCE ROOM FURNITURE	4/23/19	25,541			25,541	5 MO S/L	16,175	5,108	
104	SHELVES	4/11/19	2,500			2,500	5 MO S/L	1,625	500	
105	LAND	4/18/19	160,732			160,732	0 -- Land	0	0	
106	430 N. CAMERON STREET	4/18/19	46,664			46,664	39 MO S/L	3,790	1,197	
107	CHILD THERAPIST AND REAR MEETIN	10/25/18	6,465			6,465	5 MO S/L	4,741	1,293	
108	VIDEO CONFERENCE EQUIPMENT	5/08/19	3,055			3,055	5 MO S/L	1,935	611	
109	MISC. OFFICE FURNITURE - PATTON'S	6/27/19	5,318			5,318	5 MO S/L	3,192	1,064	
110	COPIER	5/03/19	4,987			4,987	5 MO S/L	3,157	997	
111	INTERCOM SYSTEM	5/15/19	1,809			1,809	5 MO S/L	1,146	362	
112	SECURITY BADGE PRINTER	5/15/19	4,995			4,995	5 MO S/L	3,164	999	
113	MISC. OFFICE FURNITURE - PATTON'S	6/27/19	11,417			11,417	5 MO S/L	6,849	2,283	
114	ARTWORK - IN-KIND	11/27/18	8,100			8,100	5 MO S/L	5,805	1,620	
115	FY 19 FURNITURE IN-KIND - PATTON'S	6/30/19	30,561			30,561	5 MO S/L	18,336	6,112	
116	SHELTER FURNISHINGS	5/02/19	49,170			49,170	5 MO S/L	31,141	9,834	
117	Security System with Access Control	5/04/20	5,817			5,817	5 MO S/L	2,520	1,163	
118	Document Mgmt System Hardware and Sof	6/14/20	47,571			47,571	5 MO S/L	19,821	9,514	
119	HVAC System Replacement	6/24/20	7,633			7,633	7 MO S/L	2,180	1,090	
120	145 Baker St. Building	11/07/19	121,164			121,164	39 MO S/L	8,285	3,107	
121	145 Baker St. Land	11/07/19	61,202			61,202	0 -- Land	0	0	
122	2020 GMC G10 Van	10/21/19	29,500			29,500	5 MO S/L	15,733	5,900	
123	(3) Allen Display Kiosks	6/29/20	11,670			11,670	5 MO S/L	4,668	2,334	
124	Learning Management System	6/29/20	10,789			10,789	5 MO S/L	4,316	2,158	
125	JustTech Copier	6/05/20	4,995			4,995	5 MO S/L	2,081	999	
126	Apple Macbook	6/30/20	3,474			3,474	5 MO S/L	1,390	695	
127	gazebo	6/25/20	4,935			4,935	5 MO S/L	1,974	987	
128	2021 Volkswagen Atlas	11/19/20	44,343			44,343	5 MO S/L	14,042	8,869	
129	Heat Pump	6/09/21	12,698			12,698	10 MO S/L	1,376	1,270	
130	Security System Upgrade	6/09/21	16,403			16,403	10 MO S/L	1,777	1,640	
131	Parking Lot	6/30/21	201,563			201,563	15 MO S/L	13,438	13,438	
132	Cafe Furniture	6/30/22	60,293			60,293	10 MO S/L	0	6,029	
133	Cafe Improvements	3/01/23	861,551			861,551	39 MO S/L	0	7,364	
134	Ice Machine	6/30/22	3,260			3,260	5 MO S/L	0	652	
135	Camera Upgrades	6/01/22	14,685			14,685	10 MO S/L	122	1,469	
136	Cafe Cameras	6/01/22	10,018			10,018	10 MO S/L	83	1,002	
137	430N. Improvements		0			0	0 HY	0	0	

Federal Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
138	430N. Equipment/Fixtures		0			0	0 HY	0	0
139	Video/Sound Equipment	12/29/22	1,269			1,269	5 MO S/L	0	127
140	Single Door Commercial Freezer	1/24/23	2,819			2,819	10 MO S/L	0	117
141	16 macbook pro	2/22/23	4,230			4,230	5 MO S/L	0	282
142	Workstation	5/08/23	3,255			3,255	5 MO S/L	0	109
143	Cafe Improvements FY23	3/01/23	418,224			418,224	39 MO S/L	0	3,575
144	Tabletop Glass	11/17/22	1,978			1,978	10 MO S/L	0	115
145	PA System	6/30/23	73,585			73,585	10 MO S/L	0	0
146	Partial Sale of Land	6/30/23	-74,685			-74,685	0 -- Land	0	0
147	Hadco Decorative Poles	5/01/23	15,471			15,471	10 MO S/L	0	258
Total Other Depreciation			<u>7,220,979</u>			<u>7,220,979</u>		<u>800,973</u>	<u>222,660</u>
Total ACRS and Other Depreciation			<u>7,220,979</u>			<u>7,220,979</u>		<u>800,973</u>	<u>222,660</u>
Grand Totals			7,220,979			7,220,979		800,973	222,660
Less: Dispositions and Transfers			4,556			4,556		4,134	247
Less: Start-up/Org Expense			0			0		0	0
Net Grand Totals			<u>7,216,423</u>			<u>7,216,423</u>		<u>796,839</u>	<u>222,413</u>

Tax-Exempt Dividends from Securities

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business Code</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>Acquired after 6/30/75</u>	<u>InState Muni (\$ or %)</u>
	\$ 8,774		14			
TOTAL	<u>\$ 8,774</u>					

Federal Statements

Form 990, Part IX, Line 11g - Other Fees for Service (Non-employee)

Description	Total Expenses	Program Service	Management & General	Fund Raising
CONSULTANTS	\$ 15,130	\$ 11,574	\$ 3,556	\$
OTHER PROFESSIONAL FEES	6,609	3,245	3,364	
TOTAL	\$ 21,739	\$ 14,819	\$ 6,920	\$ 0

Form 990, Part IX, Line 24e - All Other Expenses

Description	Total Expenses	Program Service	Management & General	Fund Raising
STAFF DEVELOPMENT	\$ 35,078	\$ 35,048	\$ 30	\$
TELEPHONE & COMMUNICATION	35,066	31,197	3,869	
MEMBERSHIP DUES	12,679	2,834	9,086	759
GRANT REFUND	11,670	11,670		
FEES CHARGED	9,106	4,188	3,390	1,528
OTHER	5,064	3,733	1,215	116
PUBLIC AWARENESS	4,992	1,927	65	3,000
	2	2		
TOTAL	\$ 113,657	\$ 90,599	\$ 17,655	\$ 5,403

Schedule A, Part II, Line 5 - Excess Gifts

<u>Donor Name</u>	<u>Total</u>	<u>Excess</u>
ANONYMOUS	\$ 310,000	\$ 16,802
GERALD & KAYE SMITH	165,000	
HOWARD & JOAN LEWIS	300,000	6,802
LLOYD & SUSAN ROSS	55,000	
TOTAL	<u>\$ 830,000</u>	<u>\$ 23,604</u>

Federal Statements

Schedule A, Part II, Line 9(e)

<u>Description</u>	<u>Amount</u>
CASH PARTY	\$
PURSE	
OTHER EVENTS	
TOTAL	\$ <u>0</u>

Schedule A, Part II, Line 10(e)

<u>Description</u>	<u>Amount</u>
GOOD THINGS RETAIL	\$ 7,503
TOTAL	\$ <u>7,503</u>



January 22, 2024

Ms. Brenda Bennett
Director Department of Joint Administrative Services
County of Clarke, Virginia
317 West Main Street, Suite B
Berryville, VA 22611

Dear Ms. Bennett:

On behalf of Laurel Ridge Community College, I want to thank you for providing us an opportunity to present our funding request to you for your consideration as we attempt to address the growing number of programs and services our students, your residents, are requiring of us. For the fiscal year 2024-25, we are requesting \$17,566 from Clarke County. See Enclosure 1.

Laurel Ridge Community College's College Board approved a College Board Budget of \$364,000 on September 7, 2023 for FY2024-25 (Enclosure 2). The localities in our service region fund the College Board Budget based on their pro-rata share of previous annual headcount enrollment as reported by the Virginia Community College System's student information system. Enclosure 1 has each locality's requested FY2024-25 contribution to the budget using the pro-rata formula. Enclosure 3 has information for the current year's allocations from the localities and spending comparison.

Laurel Ridge Community College is a college in the Virginia Community College System (VCCS) and is audited as an institution within that organization. Financial statement information is available at the VCCS website at www.vccs.edu. Select "Systems Office" from the links at the top of the screen. Under the Governance section, select Public Accountability. Then under Fiscal Resources select the desired audit report year. Also, due to our status as a governmental entity, we are exempt from filing Form 990. See Enclosure 4.

Laurel Ridge Community College offers more than 80 associate degree and certificate programs in a wide variety of disciplines, in addition to providing access to bachelor's, master's and doctoral degree programs offered on site by a four-year institution. Laurel Ridge Community College also serves the business community by offering workforce preparation programs for employees and employers. To support our instructional programs, Laurel Ridge Community College offers tutoring and advising services and a vibrant student activities program.

Laurel Ridge Community College's budget for personnel and benefits for FY2024 is \$26,886,911. As a state agency, Laurel Ridge Community College employees receive pay raises and increases in benefits only when authorized by the General Assembly. The last raised approved by the General Assembly was effective June 10, 2023, a 5% raise was approved based upon years employed in the state and the employee having positive performance reviews. An additional, raise of 2% was granted when the state approved the final budget for the fiscal year which went into effect in January 2024.

Middletown Campus

173 Skirmisher Lane
Middletown, VA 22645
540-868-7000

Fauquier Campus

6480 College Street
Warrenton, VA 20187
540-351-1505

Luray-Page County Center

200 College Drive
Luray, VA 22835
540-843-0722

Vint Hill

4151 Weeks Drive
Warrenton, VA 20187
540-351-1531



If, after reviewing this information, you have any questions about our request, or would like for me to discuss this funding request with you and/or your Finance Committee, please contact me at (540) 868-7129 or cthompson@laurelridge.edu.

I want to thank you for considering this budget request and for your generous support of Laurel Ridge Community College and its educational endeavors.

Sincerely,

A handwritten signature in black ink that reads "Cory Thompson". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Cory Thompson
Vice President, Financial & Administrative Services

Enclosures (4)

cc: Michael S. Wenger
Maryam Tabatabai

Middletown Campus

173 Skirmisher Lane
Middletown, VA 22645
540-868-7000

Fauquier Campus

6480 College Street
Warrenton, VA 20187
540-351-1505

Luray-Page County Center

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540-351-1531

**LAUREL RIDGE COMMUNITY COLLEGE
LOCALITY PRORATA REQUEST FOR FY2024-25**

County/City	Annual FY2023 Student Enrollment	(contains rounding) Percent of Enrollment	(based on actual %) FY2024-25 Prorata Request
Clarke	316	4.54%	17,566
Fauquier	1,435	21.05%	79,771
Frederick	1,721	25.29%	95,669
Page	303	6.35%	16,844
Rappahannock	123	2.13%	6,838
Shenandoah	785	12.53%	43,638
Warren	774	11.04%	43,026
Winchester	1,091	17.07%	60,648
TOTAL	6,548	100.00%	\$364,000

Laurel Ridge Community College College Board Budget Proposal

	Approved FY2023 Budget	FY2023 Actuals	Approved FY2024 Budget	Amended FY2024 Budget	Proposed FY2025 Budget
<u>Contributions</u>					
Clarke	16,528	16,528	16,921	16,921	17,566
Fauquier	76,628	76,628	83,265	83,265	79,771
Frederick	92,045	55,000	92,927	-	95,669
Page	23,125	23,126	19,211	19,211	16,844
Rappahannock	7,774	7,774	7,372	7,372	6,838
Shenandoah	45,598	45,598	43,950	43,950	43,638
Warren	40,176	40,176	41,326	41,326	43,026
Winchester	62,126	62,126	59,028	59,028	60,648
Total	\$ 364,000	\$ 326,956	\$ 364,000	\$ 271,073	\$ 364,000
<u>Expense</u>					
<u>Student Scholarships</u>	190,000	176,139	190,000	142,000	257,943
<u>Governance Support</u>					
Advisory Committees	1,500	-	1,500	1,500	1,500
Board Activities	5,000	4,431	5,000	5,000	5,000
President's Office	9,000	16,372	9,000	9,000	9,000
<u>Student & Institutional Support</u>					
Commencement	5,000	4,284	5,000	5,000	5,000
Orientation	8,000	7,469	8,000	8,000	8,000
Professional Development	50,000	56,652	50,000	50,000	50,000
Student Competitions	2,500	3,000	2,500	2,500	2,500
Student Outreach	21,000	16,002	21,000	21,000	21,000
Student Success Initiatives ⁴	50,000	-	50,000	50,000	50,000
Student Wellness Support	2,000	4,183	2,000	2,000	2,000
Theatrical Productions	2,000	2,000	2,000	2,000	2,000
TRIO Discretionary/Crisis Funds	13,000	13,000	13,000	13,000	13,000
Violence Prevention Education	5,000	4,657	5,000	5,000	5,000
Total	\$ 364,000	\$ 308,190	\$ 364,000	\$ 316,000	\$ 431,943
Budget Surplus/Deficit	N/A	\$ 55,810	N/A	\$ (44,927)	\$ (67,943)
Reserve Contribution¹	N/A	N/A	N/A	\$ 500,000	\$ -
Reserve Balance²	\$ 557,060	\$ 612,870	\$ 612,870	\$ 500,000	\$ 500,000
Scholarship Carryforward³	N/A	N/A	N/A	\$ 67,943	\$ -

¹ Reserve Contribution: One-time allocation of carryforward balance to establish \$500,000 Reserve fund.

² Reserve Balance: Current carryforward/reserve fund balance.

³ Scholarship Carryforward: If the Reserve Fund balance is fully funded at \$500,000, any budget surplus remaining at the of the FY is carried to the next fiscal year as an allocation to the student scholarships budget.

⁴ The Student Success budget serves as supplemental funding to State funded programs. In FY23, the College Board Budget portion was not transferred to the State budget due to the impact of Higher Education Emergency Relief Funding (HEERF) drawdowns.

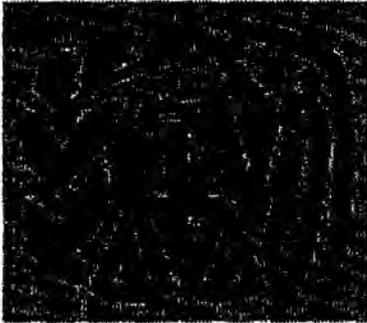
LAUREL RIDGE COMMUNITY COLLEGE
BUDGET STATEMENT - COLLEGE BOARD FUND
FOR THE FISCAL YEAR ENDING JUNE 30, 2024
As of December 31, 2023

Enclosure 3

DESCRIPTION	2024 BUDGET	2024 YTD ACTUAL	BUDGET VARIANCE	ACTUAL / BUDGET %
REVENUES AND FUND ADDITIONS				
Local Appropriations				
40001-401010-40331 Clarke County	\$16,921.00	8,460.50	(8,460.50)	50.00%
40001-401020-40331 Fauquier County	83,265.00	41,632.50	(41,632.50)	50.00%
40001-401030-40331 Frederick County	0.00		-	#DIV/0!
40001-401040-40331 Page County	9,605.50		(9,605.50)	0.00%
40001-401040-40331 Luray	9,605.50		(9,605.50)	0.00%
40001-401050-40331 Rappahannock County	7,372.00		(7,372.00)	0.00%
40001-401060-40331 Shenandoah County	43,950.00		(43,950.00)	0.00%
40001-401070-40331 Warren County	41,326.00	1,126.00	(40,200.00)	2.72%
40001-401000-40331 Winchester	\$59,028.00	29,514.00	(29,514.00)	50.00%
TOTAL REVENUES AND ADDITIONS	271,073.00	80,733.00	(190,340.00)	29.78%
EXPENDITURES AND DEDUCTIONS				
ADVISORY COMMITTEES, BOARD ACTIVITIES, AND PRESIDENT'S OFFICE				
40001-440000-61200 Advisory Committees	1,500.00		1,500.00	0.00%
40001-460020-61200 Board Activity	5,000.00	637.75	4,362.25	12.76%
40001-460040-61200 President's Office	9,000.00	4,303.00	4,697.00	47.81%
FACULTY AND STAFF DEVELOPMENT				
40001-440010-61200 Faculty Development	25,000.00	16,117.47	8,882.53	64.47%
40001-460030-61200 Staff Development	25,000.00	14,321.20	10,678.80	57.28%
INSTITUTIONAL ADVANCEMENT AND OPERATIONS				
40001-460010-61200 Commencement	5,000.00	1,890.19	3,109.81	37.80%
STUDENT FINANCIAL ASSISTANCE				
40001-480000-61200 Board Scholarships	142,000.00	98,597.43	43,402.57	69.43%
STUDENT SERVICES				
40001-450000-61200 Student Outreach	16,000.00	5,927.00	10,073.00	37.04%
40001-450010-61200 Orientation / First Year Experience	8,000.00	6,782.88	1,217.12	84.79%
40001-480040-61200 TRIO Discretionary	13,000.00	3,000.00	10,000.00	23.08%
40001-450060-61200 Student Wellness Support	2,000.00		2,000.00	0.00%
40001-450070-61200 Violence Prevention Education	5,000.00		5,000.00	0.00%
SPONSORED PROJECTS				
40001-430010-61200 Theatrical Productions	2,000.00		2,000.00	0.00%
40001-430040-61200 Student Competitions	2,500.00		2,500.00	0.00%
40001-450020-61200 Student Life Program	5,000.00	1,823.40	3,176.60	36.47%
40001-450230-51113/51141 Student Success Initiatives	50,000.00		50,000.00	0.00%
TOTAL EXPENDITURES/DEDUCTIONS	316,000.00	153,400.32	162,599.68	48.54%
NET INCREASE/(DECREASE)	(44,927.00)	(72,667.32)	(27,740.32)	
Accounts Payable	0.00	(909.38)		
Transfers In/(Out)	-	-		
Beginning Fund Balance	577,604.03	612,870.06	35,266.03	
TOTAL LIABILITIES AND FUND BALANCE	\$532,677.03	\$539,293.36	\$7,525.71	101.24%

Department of the Treasury Internal Revenue Service

Facsimile Cover Sheet



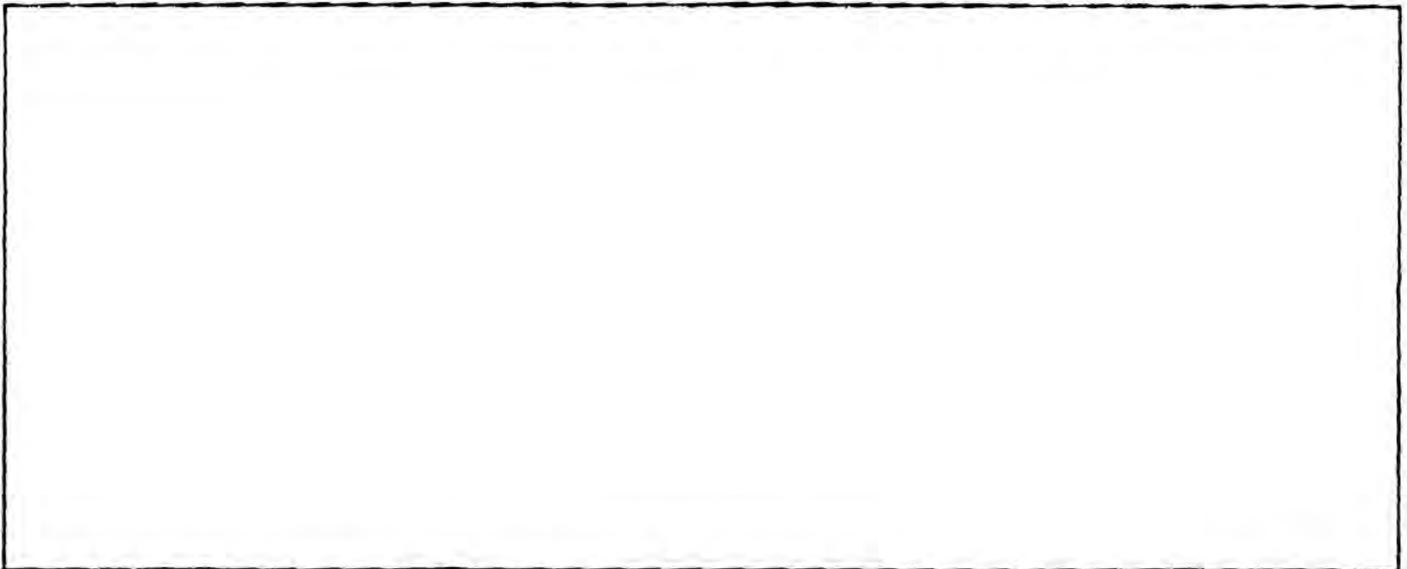
Tax Exempt and Government Entities Division
Customer Service
P. O. Box 2508
Cincinnati, Ohio 45201

Pat Mahan
ID # Number 31-04019
Customer Service Representative

www.irs.gov

Toll Free Phone: **877-829-5500**
Fax: **513-263-3756**

Date	September 20, 2000
Organization	Virginia Community College System
Attention	Margaret Barnett
Fax Number	540-868-7100
Phone Number	540-868-7123
Total Pages including Cover Sheet	3



Warning: Some FAX machines produce copies on thermal paper. The image is highly unstable and will deteriorate significantly in a few years. It should be copied on a plain paper copier prior to filing as a record. This communication is intended for the sole use of the individual to whom it is addressed and may contain information that is privileged, confidential, and exempt from disclosure under applicable law. If the reader of this communication is not the intended recipient or the employee or agent responsible for delivering the communication to the intended recipient, you are hereby notified that any dissemination, distribution, or copying of this communication may be strictly prohibited. If you receive this communication in error, please notify the sender immediately by phone call, and return the communication at the address above via fax or U.S. Postal Service.

Internal Revenue Service**Department of the Treasury**

**P. O. Box 2508
Cincinnati, OH 45201**

Date: September 20, 2000

Person to Contact:

**Pat Mahan 31-04019
Customer Service Representative**

**Virginia Community College System
101 N 14th St 16th Floor
Richmond, VA 23219**

Toll Free Telephone Number:

**8:00 A.M. to 9:30 P.M. EST
877-829-5500**

Fax Number:

513-263-3756

Federal Identification Number:

54-0759063

Dear Sir or Madam:

This responds to your telephone request of September 20, 2000, for information concerning your organization's federal tax status.

Our records indicate that your organization may be a governmental instrumentality or a political subdivision of a state.

No provision of the Internal Revenue Code imposes a tax on the income of governmental units (such as states and their political subdivisions). Therefore, it has been the position of the Service that income of governmental units is not generally subject to federal income taxation. If, however, an entity is not itself a governmental unit (or an "integral part" thereof), its income will be subject to tax unless an exclusion or exemption applies.

One exclusion is provided by section 115(1) of the Code, which excludes from gross income:

- (A) income derived from the exercise of any essential governmental function,**
and
- (B) income accruing to a state or political subdivision.**

Your organization's income may not be subject to tax, either because the organization is a governmental unit (or an "integral part" thereof), or because the income is excluded under section 115. In addition, your organization may also be eligible to receive charitable contributions, which are deductible for federal income, estate, and gift tax purposes. Also, your organization is probably exempt from many federal excise taxes.

Your organization may obtain a letter ruling on its status under section 115, following the procedures specified in Rev. Proc. 2000-4 or its successor. Your organization must also pay a user fee as described in Rev. Proc. 2000-8 or its successor.

Your organization may also qualify for exemption from federal income tax as an organization described in section 501(c)(3) of the Code. If the organization is an entity separate from the state, county, or municipal government, and if it does not have powers or purposes inconsistent with exemption (such as the power to tax or to exercise enforcement of regulatory powers), your organization would qualify under section 501(c)(3). To apply for exemption, complete Form 1023 and pay the required user fee.

-2-

Virginia Community College System
54-0759063

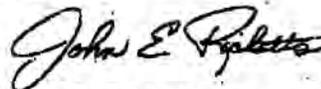
Sometimes governmental units are asked to provide proof of their status as part of a grant application. If your organization is applying for a grant from a private foundation, the foundation may be requesting certain information from your organization because of the restrictions imposed by the Code on such foundations. One such restriction imposes a tax on private foundations that make any "taxable expenditures." Under section 4945(d) and (h) of the Code, "taxable expenditures" include (1) any grant to an organization (unless excepted), unless the foundation exercises "expenditure responsibility" with respect to the grant; and (2) any expenditure for non-charitable purposes. Under section 4942 of the Code, private foundations must also distribute certain amounts for charitable purposes each year--"qualifying distributions"--or incur a tax on the undistributed amount. "Qualifying distributions" include certain amounts paid to accomplish charitable purposes.

Private foundation grants to governmental units for public or charitable purposes are not taxable expenditures under these provisions, regardless of whether the foundation exercises "expenditure responsibility." Under section 53.4945-5(a)(4)(ii) of the Foundation and Similar Excise Tax Regulations, expenditure responsibility is not required for grants for charitable purposes to governmental units (as defined in section 170(c)(1) of the code). Similarly, grants to governmental units for public purposes are "qualifying distributions", under section 53.4942(a)-3(a) of the regulations; and, if they are for charitable purposes, will not be taxable expenditures, under section 53.4945-6(a) of the regulations. Most grants to governmental units will qualify as being for charitable (as well as public) purposes.

Because of these restrictions, some private foundations require grant applicants to submit a letter from the Service determining them to be exempt under section 501(c)(3) and classified as a non-private foundation. Such a letter, or an underlying requirement that a grantee be a public charity, is not legally required to be relieved from the restrictions described above, when the prospective grantee is a governmental unit and the grant is for qualifying (public or charitable) purposes.

We believe this general information will be of assistance to your organization. This letter, however, is not a ruling and may not be relied on as such. If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



John E. Ricketts, Director, TE/GE
Customer Account Services

Clarke Co Agency Request FY25

Final Audit Report

2024-01-24

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